

Part I: General Information

Corporation Information:

Name: _____

Federal Employer Identification Number (FEIN): _____ ▲

Shareholder Information:

Name: _____ ▲

Social Security Number/FEIN: _____ ▲

Address: _____

City: _____ State: _____ ZIP: _____

Resident Shareholder Nonresident Shareholder

Amended K-1

Shareholder's Entity Type: ▲

Individual Estate.....

Trust Bank.....

Exempt Organization.....

Shareholder's Ownership Percentage _____ %

S Corp Iowa Receipts.....\$ _____ .00

S Corp Total Receipts\$ _____ .00

S Corp Business Activity Ratio from
page 1, Part IV, line 13 of IA1120S..... _____ %

Part II: Shareholder's Pro Rata Share Items

Completed Iowa Schedule K-1s for all shareholders must be included with the IA 1120S Return for S Corporation.

Income/Adjustments	(a) Federal K-1 Amount (except line 11, see instructions)	(b) Nonresident Business Activity Ratio	(c) Nonresident Apportionable to Iowa (a) x (b)
1. Ordinary business income/(loss)			
2. Net rental real estate income/(loss)			
3. Other net rental income/(loss).....			
4. Interest income			
5. Dividends line 5a, federal K-1			
6. Royalties			
7. Net short-term capital gain/(loss).....			
8. Net long-term capital gain/(loss) line 9a, federal K-1			
9. Net section 1231 gain/(loss)			
10. Other income/(loss)			
Total Income. Add lines 1 through 10.....			
11. Section 179 deduction as adjusted for Iowa			
12. Other deductions			
Total deductions. Add lines 11 and 12			
Balance. Subtract total deductions from total income			▲
13. Credits from the credit section of federal K-1			
14. a) Post-1986 depreciation adjustment			
b) Adjusted gain/(loss)			
c) Depletion other than oil and gas			
d) Gross income from oil, gas, and geothermal properties			
e) Deductions allocable to oil, gas, and geothermal properties.....			
f) Other adjustments and tax preference items. Include schedule			
15. Modifications Schedule			
a) All Source Modifications: _____			
b) Business Activity Ratio: _____			
c) Apportionable to Iowa (a) x (b): _____			

Part III: Shareholders Portion of IA Credits/Withholding

Type of Iowa Credit	Certificate Number	Current Year Amount
IA Income Tax Withheld		

To The Shareholder: You may have a filing requirement with the State of Iowa, even if you are not a resident. The corporation may file a composite return on behalf of its nonresident shareholders and should notify you if they have done so. To claim any withholding or tax credits, a return must be filed. Filing information for individuals, corporations, and other entities are provided on our website: <https://tax.iowa.gov> or by calling 515-281-3114 or 800-367-3388.

