

Name
▶

SSN or Federal Employer Identification Number (FEIN)
▶

Tax Period End Date
▶
M M D D Y Y Y Y

Purpose of Schedule

This schedule is used to report and explain any changes to a previously-filed Iowa income or franchise tax return. You must include this schedule with your amended return. Although these instructions generally describe Iowa law for tax changes occurring after July 1, 2020, this form is not tax-year specific and may be used to report changes to any tax year.

Who Must File

Include this schedule with your amended return if you are filing an amended Iowa income or franchise tax return using any of the following forms:

- IA 1040 Individual Income Tax Return
 - IA 1040C Composite Individual Income Tax Return for Nonresidents
 - IA PTE-C Iowa Composite Return
 - IA 1041 Fiduciary Return
 - IA 1065 Partnership Return of Income
 - IA 1120 Corporation Income Tax Return
 - IA 1120F Franchise Return for Financial Institutions
 - IA 1120S Income Tax Return for S Corporations
- This schedule is not required to be filed with the following forms:
- IA 1040X Amended Individual Income Tax Return

Check the tax return this schedule is included with:

IA 1040 ▶ IA 1040C ▶ IA 1041 ▶ IA 1065 ▶

IA 1120 ▶ IA 1120F ▶ IA 1120S ▶ IA PTE-C ▶ Other ▶

Reason for amendment — Choose one from list below: Reason Code: ▶

1. Net operating loss carryback (IA 1040 only).
2. Protective claim.
3. Federal amended return.
4. Federal audit change.
5. Federal centralized administrative adjustment request (AAR).
6. Federal centralized partnership audit change. You must also file an IA 103 if you are a pass-through entity electing to pay on the owners' behalf.
7. Iowa pass-through audit change. You must also file an IA 103 if you are a pass-through entity electing to pay on the owners' behalf.
8. Application for Refund Due to the Carryback of Capital Losses, IA 1139-CAP.
9. Other (explain on page 2 of this Schedule).

Pass-through owners—If you are amending your return to report changes from a pass-through entity in which you are an owner or beneficiary, identify that pass-through entity below:

Name of pass-through entity
▶

Address
▶

City State ZIP FEIN

Did you receive an amended Iowa Schedule K-1? Yes ▶ No ▶



SSN or FEIN

▶

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Explanation of changes to income, deductions, or credits:

Enter the line reference from your amended return for which you are reporting a change and give the reason for each change. Enclose a copy of any supporting schedules, worksheets, and documentation to substantiate the changes. If changes are the result of a federal audit, enclose the audit findings or, if relevant, any other document showing the final federal adjustments and final determination date. For changes to an individual income tax return, indicate how changes are allocated between spouses. If you chose "other" as a reason for amendment, explain your reason for amending here.

Explanation of refund or amount due on the amended return (if applicable):

	As Last Reported	Corrected Amount
1. Tax before credits.....	▶ 1a	▶ 1b
2. Credits. Do not include previous estimates or withholding.....	▶ 2a	▶ 2b
3. Subtract line 2b from line 1b.....		▶ 3
	As Last Reported	Corrected Amount
4. Tax amount previously paid. Include previous estimates or withholding. Do not include penalty, interest or fees.....	▶ 4a	▶ 4b
5. Subtract line 4b from line 3.....		▶ 5
6. Overpayment on previous filing(s). Include any amounts requested as refund or any amount credited to a future tax period.....		▶ 6
7. Add line 5 to line 6. If positive, this is the amount of tax you owe. If negative, this is the refund amount.....		▶ 7
8. Penalty.....		▶ 8
9. Interest.....		▶ 9
10. Total refund requested on amended return, or amount due with amended return. Add lines 7 through 9 and enter here.....		▶ 10

Include this schedule with your amended return



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Refund Claims

Requests for refund must be filed within three years of the due date of the original return, including extensions, or within one year after the payment of the tax.

Refund requests resulting from an Internal Revenue Service (IRS) audit after the above deadline has expired must be filed within one year of the final determination date of the IRS audit adjustment. Include with your amended Iowa return a copy of the federal document that shows the final determination and explains the final federal adjustments. For more information, see Iowa Code section 422.73. Special rules and timelines exist for reporting and claiming a refund resulting from a centralized partnership audit change. For more information, see Iowa Code section 422.25A and the description below of federal centralized partnership audits.

Federal Tax Changes

Even if other assessment deadlines have expired, the Department may make a determination of the correct tax owed at any time within one year after receiving sufficient notice of a change to Iowa tax liability resulting from a federal audit (including a federal centralized partnership audit) or a federal amended return (including a federal centralized AAR). For notice to be sufficient, you must file an amended Iowa return and include a copy of the federal amended return or, in the case of a federal audit, a copy of the federal document that shows the final determination and explains the final federal adjustments. For more information, see Iowa Code section 422.25.

Federal Centralized Partnership Audit Regime

Prior to tax year 2018, federal partnership audit adjustments and tax collection was generally administered at the partner level. For tax years 2018 and forward, the IRS makes audit adjustments and generally collects taxes at the partnership level for partnerships subject to the federal centralized partnership audit regime. If a partnership under this regime is audited by the IRS resulting in adjustments that affect Iowa tax liability, the partnership and its direct and indirect partners must follow certain procedures and timelines for reporting the adjustments to Iowa and paying the resulting Iowa tax, even if the partnership or partners were not responsible for filing a federal amended return or paying additional federal tax. Similar procedures and timelines also apply to an affected partnership and its direct and indirect partners for amendments to returns requested on a centralized AAR. For more information, see Iowa Code section 422.25A.

Iowa Pass-Through Entity Audits

For tax year 2020 and forward, any audit of a pass-through entity (partnership, S corporation, fiduciary) by the Department will be conducted solely at the pass-through entity level. If a pass-through entity is audited by the Department resulting in adjustments to Iowa tax liability, the pass-through entity and its owners must follow certain procedures and timelines for reporting the adjustments to Iowa and paying any resulting Iowa tax. For more information, see Iowa Code sections 422.25B and 422.25C. These provisions may be applied to a tax year prior to 2020 if the Department, the pass-through entity, and the pass-through entity owners agree.

Reasons for Amendment

Code 1 – Net operating loss

Use Code 1 if you are filing an IA 1040 amended return to carry back an Iowa net operating loss (NOL) from a previous tax year.

Code 2 – Protective Claim

Use Code 2 if you are filing a protective claim for refund because your right to a refund is contingent on unresolved events. You must include a detailed explanation of your claim and the contingencies affecting your claim.

Code 3 – Federal Amended Return

Use Code 3 if you are reporting changes to Iowa tax liability resulting from a federal amended return. Include a copy of your federal amended return. Also use this code if you are a direct or indirect partner in a partnership and you are reporting changes resulting from the alternative reporting procedures under IRC section 6225(c)(2)(B). Include any federal forms or documents supporting and describing your alternative reporting procedure.

Code 4 – Federal Audit Change

Use Code 4 if you are reporting changes to Iowa tax liability resulting from a federal audit (other than a federal centralized partnership audit described below). Include a copy of your federal amended return, if one was filed, and the federal document that shows the final determination and explains the final federal adjustments. You must sufficiently report the changes to the Department and pay the additional Iowa tax within 180 days of the final determination date.

Code 5 – Federal Centralized Administrative Adjustment Request (AAR)

Use Code 5 if you are reporting changes to Iowa tax liability resulting from the filing of a federal centralized AAR, either as the partnership itself or as a direct or indirect partner of the partnership. A partnership and its direct and indirect partners must follow certain procedures and timelines for reporting Iowa adjustments and paying Iowa tax resulting from a federal centralized AAR, even if the partner was not responsible for filing a federal amended return or paying additional federal

tax. For more information, see Iowa Code section 422.25A. If you are the amending partnership, include a copy of the federal AAR you filed. If you are a direct or indirect partner, include a copy of your amended Iowa Schedule K-1, if you received one, and any federal forms or documents describing your share of the federal adjustments.

Code 6 – Federal Centralized Partnership Audit Change

Use Code 6 if you are reporting changes to Iowa tax liability resulting from a federal centralized partnership audit, either as the audited partnership itself or as a direct or indirect partner of the audited partnership. A partnership and its direct and indirect partners must follow certain procedures and timelines for reporting Iowa adjustments and paying Iowa tax resulting from a federal centralized partnership audit, even if the partnership or partner was not responsible for filing a federal amended return or paying additional federal tax. For more information, see Iowa Code section 422.25A. Under certain circumstances, a partnership or other pass-through entity may elect to pay the Iowa tax on behalf of its owners. For more information, see the IA 103 Pass-through Audit Election to Pay Schedule. If you are the audited partnership, include a copy of the the federal document that shows the final determination and explains the final federal adjustments. If you are a direct or indirect partner, include a copy of your amended Iowa Schedule K-1, if you received one, and any federal forms or documents describing your share of the federal adjustments.

Code 7 – Iowa Pass-through Entity Audit Change

Use Code 7 if you are reporting changes to Iowa tax liability resulting from an Iowa pass-through entity audit, either as the audited pass-through entity or as a direct or indirect owner of the audited pass-through entity. An audited pass-through entity and its direct and indirect owners must follow certain procedures and timelines for reporting Iowa adjustments and paying Iowa tax resulting from an Iowa pass-through audit. For more information, see Iowa Code section 422.25C.

Under certain circumstances, a pass-through entity may elect to pay the Iowa tax on behalf of its owners. For more information, see the IA 103 Pass-through Audit Election to Pay Schedule.

If you are a direct or indirect owner of the audited pass-through entity, include a copy of your amended Iowa Schedule K-1.

Code 8 – Application for Refund Due to the Carryback of Capital Losses

An Iowa capital loss can be carried back three tax periods. Carryback claims must be filed within three years of the due date of the return producing the capital loss. Include schedule IA 1139-CAP with the amended Iowa returns for all periods involved with the capital loss carryback claim, including the loss year.

Code 9 – Other

Use Code 9 if you are amending your Iowa return for a reason other than one described in Codes 1-8. You must include a description of your other reason for amending.

Explanation of Refund or Amount Due on Amended Return Line Instructions

Complete this section to explain the changes to your tax, penalty, or interest as reported on your amended return, if applicable. Amounts reported on this schedule are only a summary and explanation of the calculations on your actual amended return. If the amounts reported on this schedule conflict with the amounts reported on your amended return, your amended return will control.

Line 1: Enter the Iowa tax before credits as last reported and as corrected on your amended return.

Line 2: Enter your Iowa tax credits as last reported and as corrected on your amended return. Credits reported on this line include any refundable or nonrefundable tax credit except credits for estimated tax paid or credits for withholding.

Line 4: Enter the tax amount previously paid before the filing of your amended return. Enter the tax as last reported and as corrected on your amended return. Include previous estimated tax payments and withholding. Do not include any penalty, interest, or penalty for underpayment of estimated tax you previously paid.

Line 6: Enter the amount of overpayment from your previous filing(s). Include any amounts requested as a refund and any amount credited to a future tax period. Do not include any interest you may have received on your refund.

Line 8: Enter the penalty you calculated on your amended return, if any. Consult your specific return type for additional information on penalties.

Line 9: Enter the interest you calculated on your amended return, if any. Consult your specific return type for additional information on interest.

Line 10: Add lines 7 through 9. Positive amounts represent the amount due with your amended return and should correspond with the amounts shown due on your amended return. Negative amounts represent your refund amount and should correspond with the refund requested on your amended return unless you applied an amount to next period's estimated tax.