

For Calendar Year 2022 or other fiscal year

▶ - - to ▶ - -

M M D D Y Y Y Y M M D D Y Y Y Y

Check all that apply:

Amended return (Include IA 102) ▶

Short Period ▶

Final Return ▶

Part 1: Partnership Name and Address

Legal Name ▶

Doing Business As ▶

Address ▶

Address 2 ▶

Federal Employer Identification Number (FEIN) ▶

City ▶ State ▶ ZIP ▶

County No. ▶ NAICS Code ▶

Principal activity ▶

Total number of partners ▶

Number of Iowa resident partners ▶

Number of Iowa nonresident partners ▶

List other states in which the partnership operates: ▶

Part 2: Pass-through representative

Name ▶

Designated individual (if rep. is an entity) ▶

Address ▶

Address 2 ▶

City ▶ State ▶ ZIP ▶ Phone ▶



Partnership Name

FEIN

Part 3: Partnership Information

	Partnership	Limited Liability Company	Limited Liability Partnership	Other
Type of Entity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

a. Partnership Activities

	Yes	No
i. Does the partnership have income/loss from business activities carried on within Iowa?.....	<input type="checkbox"/>	<input type="checkbox"/>
ii. Is any of the partnership's income/loss from real property within Iowa?	<input type="checkbox"/>	<input type="checkbox"/>
iii. Does the partnership's income/loss come from any activity other than interest, dividends, or capital gain from the sale of stocks or bonds?	<input type="checkbox"/>	<input type="checkbox"/>

b. Composite Return Requirement. Does the partnership have any of the following in the tax year:

	Yes	No
i. A nonresident individual as a partner?	<input type="checkbox"/>	<input type="checkbox"/>
ii. An estate or trust without a situs in Iowa as a partner?	<input type="checkbox"/>	<input type="checkbox"/>
iii. A C or S corporation without a commercial domicile in Iowa as a partner?.....	<input type="checkbox"/>	<input type="checkbox"/>
iv. A partnership without a commercial domicile in Iowa as a partner?.....	<input type="checkbox"/>	<input type="checkbox"/>
v. A composite credit received from another entity on an Iowa K-1?	<input type="checkbox"/>	<input type="checkbox"/>

If you answered yes to any of "i" through "v" in question "b," see instructions.

	Yes	No
c. Is this a publicly traded partnership?	<input type="checkbox"/>	<input type="checkbox"/>
d. Is this partnership reporting income from disregarded entities? If yes, include Schedule DE with this return.	<input type="checkbox"/>	<input type="checkbox"/>
e. Was federal income or tax changed for any prior period(s) during the year?	<input type="checkbox"/>	<input type="checkbox"/>

Prior period(s) if yes:

Part 4: Partnership Distributive Items for Iowa Tax Purposes

Enter Dollars and Cents

1. Total ordinary income (loss) from federal form 1065, line 8	<input type="text"/>	<input type="text"/>
2. Total deductions from federal form 1065, line 21	<input type="text"/>	<input type="text"/>
3. Ordinary business income (loss) from federal form 1065, line 22.....	<input type="text"/>	<input type="text"/>



Partnership Name

FEIN

Part 6: Late Filing Penalty Calculation (if applicable)

Complete Part 6 only if you filed your original return late.

Enter Dollars and Cents

- ▶43 43. Iowa-source partnership net income. Enter the amount from line 28.....
- ▶44 44. Imputed Iowa tax for penalty purposes. Multiply line 28 by 8.53%
- ▶45 45. Iowa tax credits from Schedule B.....
- ▶46 46. Imputed Iowa tax liability for penalty purposes. Subtract line 45 from line 44.
If less than \$0, enter \$0.....
- ▶47 47. Multiply line 46 by 5%. Enter the lesser of that amount or \$25,000.....
- ▶48 48. Late filing penalty. Enter the larger of line 47 or \$200.....

Schedule A - Other Additions and Reductions

Type of Income	Other Additions	Other Reductions
▶ 1 1. Percentage Depletion.....		
▶ 2 2. TIP Credit from federal form 8846.....		
▶ 3 3. Safe Harbor Lease Adjustments. Must include Schedule		
▶ 4 4. Interest Expense Adjustments from IA 163		
▶ 5 5. Qualifying Iowa COVID-19 Grants		
▶ 6 6. Expensing/Depreciation Adjustment from IA 4562A.....		
▶ 7 7. Tax Exempt Interest and Dividends. See instructions.....		
▶ 8 8. Iowa Tax Expense/Refund.....		
▶ 9 9. Work Opportunity Credit Wage Reduction from federal form 5884.....		
▶10 10. Alcohol & Cellulosic Biofuel Credit from federal form 6478....		
▶11 11. Federal Securities Interest and Dividends. See instructions..		
▶12 12. Nonconformity Adjustments from IA 101. See instructions.....		
▶13 13. Charitable contribution adjustment from Iowa credit		
▶14 14. All-source PTE modifications from Iowa K-1s		
▶15 15. Other. Must include schedule		
▶16 16. Totals		

Enter total on part 4, line 19.

Enter total on part 4, line 20.



Partnership Name

FEIN

**Schedule B – Iowa Tax credits reported to partners on 2022 IA 1065 K-1s
(except composite credits)**

	Iowa Tax Credit Code	Certificate number (if applicable)	Amount
Earned by entity			
From other PTEs on K-1s			
Total.....			

Schedule C - Business Activity Ratio (BAR)
(see instructions)

Type of Income	Column A Iowa Receipts	Column B Receipts Everywhere
1. Gross receipts	▶ 1	
2. Net dividends. See instructions	▶ 2	
3. Exempt interest	▶ 3	
4. Accounts receivable interest	▶ 4	
5. Other interest.....	▶ 5	
6. Rent.....	▶ 6	
7. Royalties.....	▶ 7	
8. Capital gain/(loss).....	▶ 8	
9. Ordinary gains/(loss)	▶ 9	
10. Partnership gross receipts. Include schedule.....	▶ 10	
11. Other. Include schedule.....	▶ 11	
12. Totals. Add lines 1 through 11	▶ 12	
13. BAR to six decimal places. Divide line 12, column A, by line 12, column B.....		▶ 13 %



Partnership Name

FEIN

Iowa Schedule K – Distributive Share Items

Income/Adjustments	(a) Federal/All-source amount	(b) Amount subject to apportionment from Part 4, line 24	(c) Business Activity Ratio from Sch. C	(d) Iowa apportioned amount (column b x c)
1. Ordinary business income/(loss).....	▶ 1			
2. Net rental real estate income/(loss).....	▶ 2			
3. Other net rental income/(loss).....	▶ 3			
4. Total guaranteed payments for services.....	▶ 4			
5. Total guaranteed payments for capital.....	▶ 5			
6. Interest income.....	▶ 6			
7. Dividends.....	▶ 7			
8. Royalties.....	▶ 8			
9. Net short-term capital gain/(loss).....	▶ 9			
10. Net long-term capital gain/(loss).....	▶ 10			
11. Net section 1231 gain/(loss).....	▶ 11			
12. Other income/(loss).....	▶ 12			
Total Income. Add lines 1 through 12.....	▶			
13. Section 179 deduction.....	▶ 13			
14. Charitable contributions.....	▶ 14			
15. Investment interest expense.....	▶ 15			
16. Section 59(e)(2) expenditures.....	▶ 16			
17. Other deductions. See instructions.....	▶ 17			
Total deductions. Add lines 13 through 17.....	▶			
Balance. Total income minus total deductions.....	▶			
18. Iowa Modifications from Part 4, line 21.....	▶ 18			
19. Iowa allocated income, Part 4, line 27.....				▶ 19
20. Iowa Composite tax paid for partners with PTE-C.....				▶ 20



Partnership Name

▶ [Text input field for Partnership Name]

FEIN

▶ [Grid input field for FEIN]

File electronically. A complete copy of your federal return must be filed with this return, not including federal K-1s.

To obtain schedules and forms:

Website: tax.iowa.gov

Email: idr@iowa.gov

Tax Research Library: itrl.idr.iowa.gov/

eFile or mail your return to:

Income Tax Return Processing

Iowa Department of Revenue

PO Box 9187

Des Moines IA 50306-9187

Questions:

515-281-3114 or 800-367-3388

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.

Partner/Member or Pass-through Representative's name (Printed)

▶ [Text input field for name]

Title

▶ [Text input field for title]

Phone

▶ [Grid input field for phone]

Partner/Member or Pass-through Representative's signature

Sign Here

▶ [Text input field for signature]

Date

▶ [Grid input field for date with labels M M D D Y Y Y Y]

Signature of preparer if other than taxpayer

Sign Here

▶ [Text input field for signature]

Date

▶ [Grid input field for date with labels M M D D Y Y Y Y]

Preparer's Name (printed)

▶ [Text input field for name]

Preparer's phone number

▶ [Grid input field for phone]

Preparer's Address

▶ [Text input field for address]

Preparer's PTIN

▶ [Text input field for PTIN]

City

▶ [Text input field for city]

State

▶ [Grid input field for state]

ZIP

▶ [Grid input field for ZIP]

