

2022 IA 1120S Schedule K-1

Shareholder's Share of Iowa Income, Deductions, Modifications

tax.iowa.gov

Part I: General Information

Corporation Information:

Legal Name ▶				
Federal Employer Identification Number (FEIN)	,	mended K-1 ▶		
Shareholder Information:				
Name				
>				
Address				
•			Social Secu or Federal I	rity Number (SSN)
Address 2			Identificatio	n Number (FEIN)
•			•	
City		State ZIP	Resident Sharehold	
•		>	•	>
	Individual	Trust/Estate	Exempt Organization	Othe
Shareholder's Entity Type	•	>	>	>

Enter Dollars and Cents

Shareholder's Ownership Percentage	•	%
Shareholder's share of Iowa Receipts	•	
Shareholder's share of Receipts Everywhere	•	
Shareholder's share of total nonbusiness income	•	
S Corp Business Activity Ratio (BAR) from Schedule C, line 13 of IA 1120S	•	%
	Yes	No
Is the S Corporation including additional attachments with this K-1?	>	•



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Corporation Name ▶		FEIN
t II: Shareholder's Pro Rata Share Items npleted Iowa Schedule K-1s (including additional attachm	nents) for all shareholders must be included	with the IA 1120S Return.
Income/Adjustments	(a) Federal/All-sour amounts	ce (b) Amounts attributable to lowa
Ordinary business income/(loss)	▶1	
Net rental real estate income/(loss)	▶ 2	
Other net rental income/(loss)	▶ 3	
4. Interest income	> 4	
5. Dividends	▶ 5	
6. Royalties	▶ 6	
7. Net short-term capital gain/(loss)	▶ 7	
Net long-term capital gain/(loss)	▶ 8	
9. Net section 1231 gain/(loss)	▶ 9	
10. Other income/(loss)	▶10	
Total Income. Add lines 1 through 10	•	
11. Section 179 deduction	▶11	
12. Charitable contributions	▶12	
13. Investment interest expense	▶13	
. 14. Section 59(e)(2) expenditures	▶14	
15. Other deductions. See instructions	▶15	
Total deductions. Add lines 11 through 15	•	
Balance. Total income minus total deductions	•	
16. Iowa modifications	▶16	
lowa illocated income (not apportioned on lines 1-	▶ 17	

D (III		
Part III:		
lowa Composite tax paid on behalf of shareholder on 2022 IA PTE-C	>	
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Corporation Name		FEIN •			
Part IV: Shareholder's Portion of IA Credits					
Type of Iowa Credit	Certificate Number	Current Year Amount			

To The Shareholder: You may have a filing requirement with the State of lowa, even if you are not a resident. The S corporation is required to file a composite return on behalf of its nonresident shareholders, except under certain circumstances, and should notify you if they have done so. To claim any composite or tax credits, a return must be filed. Filing information for individuals, corporations, and other entities are provided on our website (tax.iowa.gov) or by calling 515-281-3114 or 800-367-3388.

Part V: Shareholder's Pro Rata Share of AMT Items (if applicable)

Include applicable amounts from federal Schedule K, line 15. Provide to individual, estate, or trust shareholder.

			(a) Federal amounts	(b) Amounts attributable to lowa
a)	Post-1986 depreciation adjustment	► a		
b)	Adjusted gain/(loss)	▶ b		
c)	Depletion other than oil and gas	▶ c		
d)	Gross income from oil, gas, and geothermal properties	▶ d		
e)	Deductions allocable to oil, gas, and geothermal properties	▶ e		
f)	Other adjustments and tax preference items. Include schedule	▶ f		