

2022 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning _____ / _____ / _____ and ending _____ / _____ / _____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name: _____ Your first name/middle initial: _____

Spouse's last name: _____ Spouse's first name/middle initial: _____

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: _____

City, State, ZIP: _____

Spouse SSN: _____ Your SSN: _____

Step 2 Filing Status: Mark one box only

1	Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/>	Email Address: _____
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Check this box if you or your spouse were 65 or older as of 12/31/22. <input type="checkbox"/>
3	Married filing separately on this combined return. Spouse use column B.	Residence on 12/31/22: County No. _____ School District No. _____
4	Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6	Qualifying widow(er) with dependent child. Name: _____ SSN: _____	

Step 3 Exemptions

	B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3.....	▲ _____ X \$ 40 = \$ _____	▲ _____ X \$ 40 = \$ _____
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind.....	▲ _____ X \$ 20 = \$ _____	▲ _____ X \$ 20 = \$ _____
c. Dependents: Enter 1 for each dependent.....	▲ _____ X \$ 40 = \$ _____	▲ _____ X \$ 40 = \$ _____
d. Enter first names of dependents here _____	e. Total \$ _____	e. Total \$ _____

Step 4 Reportable Social Security benefits as calculated on line 13 of Iowa Social Security Worksheet

	B. Spouse/Status 3 ▲	A. You or Joint ▲
	_____	_____

Step 5 Gross Income		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc	1.	_____	_____	_____	_____
2. Taxable interest income. If more than \$1,500, complete Sch. B.....	2.	_____	_____	_____	_____
3. Ordinary dividend income. If more than \$1,500, complete Sch. B	3.	_____	_____	_____	_____
4. Taxable alimony received.....	4.	_____	_____	_____	_____
5. Business income/(loss). See instructions	5.	_____	_____	_____	_____
6. Capital gain/(loss). See instructions	6.	_____	_____	_____	_____
7. Other gains/(losses). See instructions.....	7.	_____	_____	_____	_____
8. Taxable IRA distributions	8.	_____	_____	_____	_____
9. Taxable pensions and annuities.....	9.	_____	_____	_____	_____
10. Rents, royalties, partnerships, estates, etc. See instructions.....	10.	_____	_____	_____	_____
11. Farm income/(loss). See instructions	11.	_____	_____	_____	_____
12. Unemployment compensation. See instructions.....	12.	_____	_____	_____	_____
13. Gambling winnings.....	13.	_____	_____	_____	_____
14. Other income, bonus depreciation, and section 179 adjustment	14.	_____	_____	_____	_____
15. Gross Income. Add lines 1-14.....	15.	_____	_____	_____	_____

NOTE: Use only blue or black ink, no pencils or red ink.

Step 6 Adjustments to Income		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
16. Payments to an IRA, Keogh, or SEP.....	16.	_____	_____	_____	_____
17. Deductible part of self-employment tax.....	17.	_____	_____	_____	_____
18. Health insurance premium	18.	_____	_____	_____	_____
19. Penalty on early withdrawal of savings.....	19.	_____	_____	_____	_____
20. Alimony paid	20.	_____	_____	_____	_____
21. Pension/retirement income exclusion.....	21.	_____ ▲	_____	_____	_____
22. Moving expense deduction from federal form 3903.....	22.	_____	_____	_____	_____
23. Iowa capital gain deduction. Must include corresponding IA 100 schedule	23.	_____ ▲	_____	_____	_____
24. Other adjustments.....	24.	_____	_____	_____	_____
25. Total adjustments. Add lines 16-24	25.	_____	_____	_____ ▲	_____
26. Net Income. Subtract line 25 from line 15	26.	_____	_____	_____ ▲	_____

Step 7 Federal Taxes and Qualified Deductions		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
27. Federal income tax refund/overpayment received in 2022	27.	_____ ▲	_____	_____	_____
28. Self-employment/household employment/other federal taxes	28.	_____ ▲	_____	_____	_____
29. Addition for federal taxes. Add lines 27 and 28	29.	_____	_____	_____	_____
30. Total. Add lines 26 and 29.....	30.	_____	_____	_____	_____
31. Federal tax withheld in 2022, federal estimated tax payments made in 2022, and federal taxes paid in 2022 for 2021 and prior years	31.	_____ ▲	_____	_____	_____
32. Qualified business income deduction. 75.0% (.75) of federal amount. See instructions.....	32.	_____ ▲	_____	_____	_____
33. DPAD 199A(g) deduction. 75.0% (.75) of federal amount.....	33.	_____ ▲	_____	_____	_____
34. Total federal tax and other qualified deductions. Add lines 31, 32, and 33.....	34.	_____	_____	_____	_____
35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35.	_____	_____	_____ ▲	_____



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	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income				
36. BALANCE. From side 1, line 35.....	36. _____	36. _____	36. _____	36. _____
37. Deduction. Check one box <input checked="" type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>	37. _____	37. _____	37. _____	37. _____
38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....	38. _____	38. _____	38. _____	38. _____
Step 9 Tax, Credits, and Check-off Contributions				
39. Tax from tables or alternate tax.....	39. _____	39. _____	39. _____	39. _____
40. Iowa lump-sum tax. See instructions.....	40. _____	40. _____	40. _____	40. _____
41. Iowa alternative minimum tax. Must include IA 6251.....	41. _____	41. _____	41. _____	41. _____
42. Total tax. ADD lines 39, 40, and 41.....	42. _____	42. _____	42. _____	42. _____
43. Total exemption credit amount(s) from Step 3, side 1.....	43. _____	43. _____	43. _____	43. _____
44. Tuition and textbook credit for dependents K-12.....	44. _____	44. _____	44. _____	44. _____
45. Volunteer firefighter/EMS/reserve peace officer credit.....	45. _____	45. _____	45. _____	45. _____
46. Total credits. ADD lines 43, 44, and 45.....	46. _____	46. _____	46. _____	46. _____
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.....	47. _____	47. _____	47. _____	47. _____
48. Credit for nonresident or part-year resident. Must include IA 126 and federal return.....	48. _____	48. _____	48. _____	48. _____
49. BALANCE. SUBTRACT line 48 from line 47. If less than zero, enter zero.....	49. _____	49. _____	49. _____	49. _____
50. Out-of-state tax credit. Must include IA 130.....	50. _____	50. _____	50. _____	50. _____
51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero.....	51. _____	51. _____	51. _____	51. _____
52. Other nonrefundable Iowa credits. Must include IA 148 Tax Credits Schedule.....	52. _____	52. _____	52. _____	52. _____
53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.....	53. _____	53. _____	53. _____	53. _____
54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.....	54. _____	54. _____	54. _____	54. _____
55. Total state and local tax. ADD lines 53 and 54.....	55. _____	55. _____	55. _____	55. _____
56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.....	56. _____	56. _____	56. _____	56. _____
57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
Fish/Wildlife 57a: <input checked="" type="checkbox"/> State Fair 57b: <input checked="" type="checkbox"/> Firefighters/Veterans 57c: <input checked="" type="checkbox"/> Child Abuse Prevention 57d: <input checked="" type="checkbox"/> Enter here....	57. _____	57. _____	57. _____	57. _____
58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.....	58. _____	58. _____	58. _____	58. _____
Step 10 Credits				
59. Iowa Fuel Tax Credit. Must include IA 4136.....	59. _____	59. _____	59. _____	59. _____
60. Check One: <input type="checkbox"/> Child and Dependent Care Credit <input type="checkbox"/> OR <input checked="" type="checkbox"/> Early Childhood Development Credit	60. _____	60. _____	60. _____	60. _____
61. Iowa earned income tax credit. 15.0% (.15) of federal credit.....	61. _____	61. _____	61. _____	61. _____
62. Other refundable credits. Include IA 148 and/or Schedule CC.....	62. _____	62. _____	62. _____	62. _____
63. Iowa income tax withheld.....	63. _____	63. _____	63. _____	63. _____
64. Estimated and voucher payments made for tax year 2022.....	64. _____	64. _____	64. _____	64. _____
65. TOTAL. ADD lines 59 through 64 and enter here.....	65. _____	65. _____	65. _____	65. _____
66. TOTAL CREDITS. ADD columns A and B on line 65 and enter here.....	66. _____	66. _____	66. _____	66. _____
Step 11 Refund				
67. If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid.....	67. _____	67. _____	67. _____	67. _____
68. Amount of line 67 to be REFUNDED..... REFUND	68. _____	68. _____	68. _____	68. _____
68a. Routing number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	68b. Type <input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/>			
68c. Account number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>				
69. Amount of line 67 to be applied to your 2023 estimated tax.....	69. _____	69. _____	69. _____	69. _____
Step 12 Pay				
70. If line 66 is less than line 58, subtract line 66 from line 58. This is the AMOUNT OF TAX YOU OWE.....	70. _____	70. _____	70. _____	70. _____
71. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>	71. _____	71. _____	71. _____	71. _____
72. Penalty and interest <input checked="" type="checkbox"/> 72a. Penalty _____ <input type="checkbox"/> 72b. Interest _____ ADD. Enter total.....	72. _____	72. _____	72. _____	72. _____
73. TOTAL AMOUNT DUE. ADD lines 70, 71, and 72. Enter here..... PAY THIS AMOUNT	73. _____	73. _____	73. _____	73. _____

Step 13 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.

SIGN HERE

_____ Your signature	_____ Date	<input type="checkbox"/> Check if deceased	_____ Date of death	_____ Preparer's signature	_____ Date
_____ Spouse's signature	_____ Date	<input type="checkbox"/> Check if deceased	_____ Date of death	_____ Preparer's PTIN	_____ Firm's FEIN

Daytime telephone number

Daytime telephone number

This return is due May 1st, 2023. Sign, enclose W-2s, and verify SSNs.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187
Make check payable to Iowa Department of Revenue

