

2023 IA 1120S Schedule K-1

Shareholder's Share of Iowa Income, Deductions, Modifications

tax.iowa.gov

Part I: General Information

Corporation Information:

| City State ZIP Shareholder Sh | Legal Name | | | | | |
|--|---|------------|--------------|--------------|---------------------|------------------------|
| Name Address Address 2 Social Security Number (SSN) or Federal Employer Identification Number (FEIN) City State ZIP Resident Shareholder Shareholder Shareholder Individual Trust/Estate Exempt Organization Other | Federal Employer Identification Number (FEIN) | , | | | | |
| Address Address 2 Social Security Number (SSN) or Federal Employer Identification Number (FEIN) City State ZIP Resident Shareholder Shareholder Shareholder Shareholder Shareholder City Individual Trust/Estate Exempt Organization Other | areholder Information: | | | | | |
| Address 2 Social Security Number (SSN) or Federal Employer Identification Number (FEIN) City State ZIP Resident Shareholder Shareholder Shareholder Shareholder Individual Trust/Estate Social Security Number (SSN) or Federal Employer Identification Number (FEIN) Resident Shareholder Shareholder Organization Other | Name | | | | | |
| Address 2 Social Security Number (SSN) or Federal Employer Identification Number (FEIN) City State ZIP Resident Shareholder Shareholder Shareholder Shareholder Individual Trust/Estate Social Security Number (SSN) or Federal Employer Identification Number (FEIN) Resident Shareholder Shareholder Organization Other | > | | | | | |
| Address 2 City State ZIP Resident Shareholder Shareholder Shareholder Address 2 Individual Trust/Estate State Address 2 Resident Shareholder | Address | | | | | |
| City State ZIP Resident Shareholder Shareholder Individual Trust/Estate Exempt Organization Other | Address 2 | | | | or Federal Employer | |
| City State ZIP Shareholder Shareholder Name of the state State Shareholder Sh | • | | | • | | |
| Individual Trust/Estate Exempt Other | City | | | | Shareholder | Nonreside Sharehold |
| | | | | | | |
| Shareholder's Entity Type ► ► ► | | Individual | Trust/Estate | Exe Organ | empt ization | Other |
| | 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 IA 1120S, Schedule E, line 13 | • | % |
| | Yes | No |
| Did this S corporation make a Pass-Through Entity Tax (PTET) election for the tax year? | • | • |
| Is the S Corporation including additional attachments with this K-1? | • | • |



2023 IA 1120S Schedule K-1, page 2

| , | Corporation Name | | | | FE | IN | | | |
|-------------|---|-------------|-------------------------------|-----------------|-------------|-----------|---------------------|---------|--|
| > | | | | | • | | | | |
| : | Shareholder Name | | | | | SSN/FEIN | | | |
| • | | | | | > | | | | |
| | hareholder's Pro Rata Share Items ed Iowa Schedule K-1s (including additional attachments) for a | ll sharehol | ders must be ir | ncluded with th | ne IA 11 | 20S Retur | n. | | |
| ı | ncome/Adjustments | | (a) Federal/ <i>i</i> amou | | | (b) Amou | nts attri o lowa | butable | |
| 1. | Ordinary business income/(loss) | ▶ 1 | | | | | | | |
| 2. | Net rental real estate income/(loss) | ▶ 2 | | | | | | | |
| 3. | Other net rental income/(loss) | ▶ 3 | | | | | | | |
| 4. | Interest income | ▶ 4 | | | | | | | |
| 5. | Dividends | ▶ 5 | | | | | | | |
| 6. | Royalties | ▶ 6 | | | | | | | |
| 7. | Net short-term capital gain/(loss) | ▶ 7 | | | | | | | |
| 8. | Net long-term capital gain/(loss) | ▶ 8 | | | | | | | |
| 9. | Net section 1231 gain/(loss) | ▶ 9 | | | | | | | |
| 10. | Other income/(loss) | ▶10 | | | | | | | |
| Tot | al 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 | | | | | | | |
| Tot | al deductions. Add lines 11 through 15 | • | | | | | | | |
| Bal | ance. Total income minus total deductions | • | | | | | | | |
| 16. | lowa modifications | ▶16 | | | | | | | |
| 17. | lowa allocated income (not apportioned on lines 1-16) | ▶17 | | | | | | | |
| | | | | | | | | | |
| ⊃art III· | Composite and PTET credits | | | | | | | | |
| | | DTE O | | , | ▶ 1 | | | | |
| 1. | lowa Composite tax paid on behalf of shareholder on 2023 IA | APIE-C | | | | | | | |



lowa PTET credits reported to shareholder.....

2023 IA 1120S Schedule K-1, page 3

| | Corporation Name | | FEIN |
|-------------|------------------|-------------|----------|
| > | | • | |
| | Shareholder Name | | SSN/FEIN |
| > | | > | |

Part IV: Shareholder's Portion of Iowa Credits

| Type of Iowa Credit | Certificate Number | Current Year Amount | | | | |
|---------------------|--------------------|---------------------|--|--|--|--|
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |
| | | | | | | |

To The Shareholder: You may have a filing requirement with the State of Iowa, 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, PTET 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.



2342008039999

42-008c (08/30/2023)