

**Step 1**

Tax Period  -  to  -

Check the box if: Amended Return  Short Period

Legal Name  Doing Business As Name

Address

Address 2

City  State  ZIP

Federal Employer Identification Number (FEIN)

NAICS Code  County No.

Is this the first or final return?	<b>New Business</b>	<b>Successor</b>	<b>Entering Iowa</b>			
First Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	<b>Reorganized</b>	<b>Merged</b>	<b>Dissolved</b>	<b>Withdrawn</b>	<b>Bankruptcy</b>	<b>Other</b>
Final Return	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Step 2 Filing Status**

Type of Entity	<b>Corporation</b>	<b>Limited Liability Company</b>	<b>Association</b>	<b>Government</b>	<b>Other</b>
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Filing Status	<b>Separate Iowa/ Separate Federal</b>	<b>Separate Iowa/ Consolidated Federal</b>	<b>Consolidated Iowa/ Consolidated Federal</b>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
Type of Return	<b>Regular Corporation</b>	<b>Cooperative</b>	<b>UBIT</b>		
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		

	<b>Yes</b>	<b>No</b>	
Is this an inactive corporation?	<input type="checkbox"/>	<input type="checkbox"/>	Prior period if yes (MM/DD/YY): <input type="text"/>
Was federal income or tax changed for any prior period?	<input type="checkbox"/>	<input type="checkbox"/>	
Do you have property in Iowa?	<input type="checkbox"/>	<input type="checkbox"/>	
Do you have employees in Iowa?	<input type="checkbox"/>	<input type="checkbox"/>	



Corporation Name

▶ [Input field for Corporation Name]

FEIN

▶ [Input field for FEIN]

Enter Dollars and Cents

**Step 3  
Net Income  
and  
Additions  
to Income**

- 1. Taxable Income from federal return. See instructions .....
- 2. Total additions from Schedule A .....
- 3. Net Income after additions.  
Add lines 1 and 2 .....

▶ 1		
▶ 2		
▶ 3		

**Step 4  
Reductions  
to Income**

- 4. Total reductions from Schedule A .....
- 5. Net income after reductions. Subtract line 4 from line 3 .....

▶ 4		
▶ 5		

**Step 5  
Taxable  
Income**

- 6. Nonbusiness income from Schedule D, line 17 .....
- 7. Income subject to apportionment. Subtract line 6 from line 5 .....
- 8. Iowa percentage from Schedule E. See instructions .....
- 9. Income apportioned to Iowa. Multiply line 7 by line 8 .....
- 10. Iowa nonbusiness income from Schedule D, line 8 .....
- 11. Income before Net Operating Loss. Add lines 9 and 10 .....
- 12. Net Operating Loss carryforward for losses incurred prior to 2023 .....
- 13. Income subject to tax. Subtract line 12 from line 11.  
Do not enter an amount below \$0 .....

▶ 6		
▶ 7		
▶ 8		%
▶ 9		
▶ 10		
▶ 11		
▶ 12		
▶ 13		

Check here if the corporation or any member of the consolidated group is claiming P.L.86-272 protection in Iowa. ▶

**Step 6  
Tax,  
Credits and  
Payments**

- 14. Total tax. For tax rates, see page 6. **Check box if tax is annualized.** ▶
- 15. Credits from Schedule C1, line 5. Do not include estimated tax credit .....
- 16. Payments from Schedule C2, line 4 .....
- 17. Total credits and payments. Add lines 15 and 16 .....
- 17a. Amended Returns Only. Refunds and carryforwards (see instructions) .....
- 17b. Amended Returns Only. Subtract line 17a from line 17 .....
- 18. Net amount. Subtract line 17 (or 17b for amended returns) from line 14 .....

▶ 14		
▶ 15		
▶ 16		
▶ 17		
▶ 17a		
▶ 17b		
▶ 18		



Corporation Name

▶

FEIN

▶

**Step 7  
Balance Due**

- 19. Tax due if line 18 is greater than \$0 .....
- 20. Penalty; underpayment of estimated tax. Include IA 2220 .....
- 21. Filing and payment penalties.....
- 22. Interest .....
- 23. Total amount due. Add lines 19 through 22.  
Pay electronically or submit payment with voucher.....

▶19		
▶20		
▶21		
▶22		
▶23		

**Step 8  
Overpayment**

- 24. Overpayment if line 18 is less than \$0.....
- 25. Credit to next period's estimated tax .....
- 26. Refund requested. Subtract line 25 from line 24 .....

▶24		
▶25		
▶26		

26a. Routing number	26b. Savings	Checking	26c. Account number
▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>	▶ <input type="text"/>

**Schedule A - Additions and Reductions**

Type of Income	Additions	Reductions
1. RESERVED FOR FUTURE USE.....	▶ 1	
2. RESERVED FOR FUTURE USE.....	▶ 2	
3. Capital Loss Adjustments for filing status 2 or 3 .....	▶ 3	
4. Contribution Adjustments for filing status 2 or 3.....	▶ 4	
5. Capital Loss Carryback. Include IA 1139-CAP (Amended returns only).	▶ 5	
6. Interest Expense Adjustments from IA 163 .....	▶ 6	
7. Global Intangible Low-Taxed Income (GILTI).....	▶ 7	
8. Expensing/Depreciation Adjustment from IA 4562A.....	▶ 8	
9. Tax Exempt Interest and Dividends. See instructions .....	▶ 9	
10. RESERVED FOR FUTURE USE.....	▶10	
11. RESERVED FOR FUTURE USE.....	▶ 11	
12. RESERVED FOR FUTURE USE.....	▶12	
13. Foreign Dividend Exclusion from Schedule B below.....	▶13	
14. Federal Securities Interest and Dividends. See instructions.....	▶14	
15. Nonconformity Adjustments from IA 101 .....	▶15	
16. All-source PTE modifications from Iowa K-1s.....	▶16	



Corporation Name

FEIN

**Type of Income**

**Additions**

**Reductions**

- 17. Pre 2023 federal NOL addback. See Instructions .....
- 18. Charitable Contribution Adjustment from Iowa Credit.....
- 19. Other. Must include schedule .....
- 20. Totals. Add lines 1-19 .....

▶ 17					
▶ 18					
▶ 19					
▶ 20					

Enter total on page 2, line 2.

Enter total on page 2, line 4.

**Schedule B - Foreign Dividend Exclusion**

**Type of Dividend Income**

**Total Dividend**

**Exclusion**

- 1. Less than 20% owned .....
- 2. 20% owned.....
- 3. Small Business Investment Company.....
- 4. Qualifying Dividends.....
- 5. Total. Add lines 1 through 4. Enter on Schedule A, line 13.....

▶ 1		x50%			
▶ 2		x65%			
▶ 3		x100%			
▶ 4		x100%			
▶ 5					

**Schedule C1 - Credits**

**Amount**

- 1. Fuel Credit. Include IA 4136 .....
- 2. Total Nonrefundable Credits. Include IA 148 .....
- 3. Total Refundable Credits, excluding Fuel Credit. Include IA 148.....
- 4. Total Composite and PTET Credits. Include Schedule CC .....
- 5. Total Credits. Add lines 1-4. Enter on page 2, line 15.....

▶ 1			
▶ 2			
▶ 3			
▶ 4			
▶ 5			

**Schedule C2 - Payments**

**Amount**

- 1. Estimated Tax Payments
  - a. Credit from prior period.....
  - b. First quarter.....
  - c. Second quarter.....
  - d. Third quarter.....
  - e. Fourth quarter.....
  - f. Other.....
- 2. Voucher Payment .....
- 3. Other Payments. Include statement .....
- 4. Total. Add lines 1-3. Enter on page 2, line 16.....

▶ a			
▶ b			
▶ c			
▶ d			
▶ e			
▶ f			
▶ 2			
▶ 3			
▶ 4			



Corporation Name

FEIN



**Additional Information**

1. Year business was started in Iowa:

▶

Y Y Y Y

2. Last period filed as S corporation (if any):

▶         to ▶

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

3. Information from the prior period Iowa return:

Corporation Name  FEIN

**Income before net operating loss**

▶

4. If part of a federal consolidated group, please provide information about the corporate parent:

Corporation Name  FEIN

**Schedule E - Business Activity Ratio (BAR)**

(see instructions)

**Type of Income**

**Column A  
Iowa Receipts**

**Column B  
Receipts Everywhere**

- 1a. Gross Receipts from sale of tangible personal property .....
- 1b. Gross receipts from performance of services .....
- 1c. Gross receipts from railroad, trucking, aviation, or other transportation activities. ....
- 1d. Gross receipts from telecommunication services
- 1e. Gross receipts from radio and television broadcasts .....
- 1f. Gross receipts from printed and electronic media.....
- 1g. Gross receipts from utilities services.....
- 1h. Gross receipts from financial activities.....
- 2. Net Dividends (see instructions) .....
- 3. Exempt Interest from Schedule A, line 9.....
- 4. Accounts Receivable Interest.....
- 5. Other Interest.....
- 6. Rent.....
- 7. Royalties .....
- 8. Capital Gain .....
- 9. Ordinary Gain.....
- 10. Partnership Gross Receipts. Include schedule .....
- 11. Other. Must include schedule.....
- 12. Total. Add lines 1a through 11 .....

▶ a					
▶ b					
▶ c					
▶ d					
▶ e					
▶ f					
▶ g					
▶ h					
▶ 2					
▶ 3					
▶ 4					
▶ 5					
▶ 6					
▶ 7					
▶ 8					
▶ 9					
▶ 10					
▶ 11					
▶ 12					

13. Divide column A total by column B total. Enter % on page 2, line 8.  
Round to six decimal places and enter as a percentage. For example, 0.1234505 becomes 12.3451%.

▶ 13  %



Corporation Name

▶ [Text input field for Corporation Name]

FEIN

▶ [Grid input field for FEIN]

A complete copy of your federal return, as filed with the Internal Revenue Service, must be filed with this return. For federal consolidated filers, you must include pages 1-5 of your consolidated federal return, consolidating income statements, federal 851 (for status 3), Iowa Schedule H and any other forms related to the Iowa return.

Third Party Disclosure Designee. Do you want to allow an individual to discuss this return with the Department? See instructions.

Designee's Name

▶ [Text input field]

Mailing address

▶ [Text input field]

ID Number (optional)

▶ [Text input field]

City

▶ [Text input field]

State

▶ [Grid input field]

ZIP

▶ [Grid input field]

Designee's phone number

▶ [Grid input field]

Email

▶ [Text input field]

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. I declare that I am authorized to act on behalf of the taxpayer, and will only act within my authority.

Officer's name (Printed)

▶ [Text input field]

Title

▶ [Text input field]

Phone

▶ [Grid input field]

Officer's signature

▶ [Text input field]

Date

▶ [Grid input field]

M M D D Y Y Y Y

Sign Here

Signature of preparer if other than taxpayer

▶ [Text input field]

Date

▶ [Grid input field]

M M D D Y Y Y Y

Sign Here

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Name of preparer or preparer's employer

▶ [Text input field]

Preparer's phone number

▶ [Grid input field]

Address of preparer or preparer's employer

▶ [Text input field]

Preparer's ID

▶ [Text input field]

City

▶ [Text input field]

State

▶ [Grid input field]

ZIP

▶ [Grid input field]

Tax Rates

If income shown on page 2, line 13 is:

- \$100,000 or less; multiply line 13 by 5.5% (.055).
- Over \$100,000; multiply line 13 by 7.1% (.071) and subtract \$1,600.

If annualizing, include a schedule showing computation.

To obtain schedules and forms:

Website: revenue.iowa.gov

Tax Research Library: itr.l.idr.iowa.gov/

Questions:

515-281-3114 or 800-367-3388

Email: idr@iowa.gov

eFile or mail your return to:

Corporation Tax Return Processing

Iowa Department of Revenue  
PO Box 10468  
Des Moines, IA 50306-0468

