



Department of Revenue

**2024 IA 1040**  
**Iowa Individual Income Tax Return**  
revenue.iowa.gov

**Step 1: Personal information.**

**You must fill in your Social Security Number (SSN).**

Fiscal or short year filers only:

►         to ►          
M M D D Y Y Y Y M M D D Y Y Y Y

If this is an amended return, check the box and include the IA 102. ► ☐

Last Name

First Name

MI

Social Security Number (SSN)

►  ►  ►  ►

Spouse's Last Name

Spouse's First Name

MI

Spouse's Social Security Number (SSN)

►  ►  ►

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

►

City

State

ZIP

Date of Birth

►  ►

M M D D Y Y Y Y

County No.

School District No.

Spouse Date of Birth

Use residence as of 12/31/2024.  
See instructions.

►   ►

►

M M D D Y Y Y Y

**Step 2: Filing status from federal 1040.**

**Mark one box only**

- ☐ 1. Single: Were you claimed on another person's Iowa return?
- ☐ 2. Married filing jointly
- ☐ 3. Married filing separately. Enter your spouse's information above. Spouse's Iowa taxable income: .....
- ☐ 4. Head of Household (HOH)
- ☐ 5. Qualifying Surviving Spouse (QSS)

Yes

No

► ☐ ► ☐

► 3

If you checked the HOH or QSS box, enter the child's full legal name if the qualifying person is a child but not your dependent .....

Last Name

First Name

►  ►

**Step 3: Exemptions**

a. Personal Credit: Enter 1 (enter 2 if filing status 2 or 4) .....

►  x \$40 = ►

b. Enter 1 for each taxpayer 65 or older and/or 1 for each taxpayer who is blind .....

►  x \$20 = ►

Check if:

You are 65 or older ► ☐

You are blind ► ☐

Spouse is 65 or older ► ☐

Spouse is blind ► ☐

c. Dependents: Enter 1 for each dependent. List dependents below .....

►  x \$40 = ►

d. Total. Add lines a, b and c .....

►



Taxpayer's Name

Taxpayer's SSN

If more than four dependents, check the box and see instructions

☐

Dependent's first name	Dependent's last name	Dependent's SSN	Relationship to you
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>
<div></div>	<div></div>	<div></div>	<div></div>

Step 4: Iowa Taxable Income

- 1a. Federal total income from federal 1040, line 9
- 1b. Federal adjustments to income from federal 1040, line 10
- 1c. Federal adjusted gross income from federal 1040, line 11
- 1d. Standard deduction or itemized deductions from federal 1040, line 12
- 1e. Qualified business income deduction from federal 1040, line 13
2. Federal taxable income from federal 1040, line 15
3. Net Iowa modifications from IA 1040 Schedule 1, line 21
4. Iowa taxable income. Add lines 2 and 3. Do not include lines 1a through 1e.

▶ 1a

▶ 1b

▶ 1c

▶ 1d

▶ 1e

▶ 2

▶ 3

▶ 4

Step 5: Tax, Nonrefundable Credits, and  
Checkoff contributions

- Check if using alternate tax (line 5), tax reduction calculation (line 12),  
or low-income exemption. See instructions.
5. Iowa tax from tax rate schedule or alternate tax
6. Iowa lump-sum tax. See instructions
7. Total tax. Add lines 5 and 6
8. Total exemption credit amount from Step 3
9. Tuition and textbook credit for dependents in grades K-12
10. Volunteer firefighter/EMS/reserve peace officer credit
11. Total Credits. Add lines 8, 9, and 10
12. BALANCE. Subtract line 11 from line 7
13. Nonresident or part-year resident credit. Include IA 126
14. BALANCE. Subtract line 13 from line 12
15. Out-of-State tax credit. Include IA 130

▶ ☐

▶ 5

▶ 6

▶ 7

▶ 8

▶ 9

▶ 10

▶ 11

▶ 12

▶ 13

▶ 14

▶ 15



- |      |  |  |
|------|--|--|
| ► 16 |  |  |
| ► 17 |  |  |
| ► 18 |  |  |
| ► 19 |  |  |
| ► 20 |  |  |

► 21		
► 22		

- 22

► 23

- 23

- ▶ ☐ OR

- 

- 25

- 26

- 27

- 28

- 29

- 30

► 31a

- |       |  |  |
|-------|--|--|
| ► 31b |  |  |
|-------|--|--|

- 32

- 32

- ▶

- ▶ ☐ Checking
- ▶ ☐ Savings

- ▶ 33

Taxpayer's Name

Taxpayer's SSN

Step 8: Amount due

34. If line 30 is less than line 22, subtract line 30 from line 22. Amended returns see instructions.....

▶ 34

35. Penalty for underpayment of estimated tax from IA 2210, IA 2210AI, or IA 2210F .....

▶ 35

Check if using either method: annualized income (IA 2210AI) ▶ or farmer/fisher (IA 2210F) ▶

36. Penalty and Interest

36a. Penalty

36b. Interest

Enter total here .....

▶ 36

37. TOTAL AMOUNT DUE. ADD lines 34, 35, and 36.....

▶ 37

Continue to pages 5 and 6 for IA 1040 Schedule 1 and signatures. The return must be signed to be valid.



Taxpayer's Name

Taxpayer's SSN

IA 1040 Schedule 1

Iowa Modifications to Federal Total Income

A  
Additions

B  
Subtractions

1. Interest .....	▶ 1		▶		
2. Dividends.....	▶ 2		▶		
3. Partnership and/or S corporation modifications .....	▶ 3		▶		
4. Military retirement income .....	▶ 4		▶		
5. Social Security benefits from federal 1040, line 6(b).....	▶ 5		▶		
6. Active duty military pay.....	▶ 6		▶		
7. IRA/Pension/Railroad retirement income .....	▶ 7		▶		
8. Railroad unemployment income.....	▶ 8		▶		
9. Bonus depreciation/section 179 expenses.....	▶ 9		▶		
10. Federal Net Operating Loss prior to 1/1/23. Include IA 124 ....	▶ 10		▶		
11. Other income..... Code:	▶ 11		▶		
12. Total modifications to federal total income. Add lines 1 through 11.....	▶ 12		▶		
13. Net modifications to federal total income. Subtract line 12 column B from A. If less than zero, enter as a (negative) number .....			▶ 13		

Iowa Modifications to Federal Taxable Income

14. RESERVED FOR FUTURE USE .....	▶ 14				
15. Health insurance deduction. See instructions .....	▶ 15		▶		
16. Iowa capital gains deduction. Include applicable IA 100(s).....	▶ 16		▶		
17. Iowa net operating loss prior to 1/1/23. Include IA 124 .....	▶ 17		▶		
18. RESERVED FOR FUTURE USE .....	▶ 18		▶		
19. Other Adjustments..... Code:	▶ 19		▶		
20. Net modifications to federal taxable income. Add lines 14 through 19. Enter as a (negative) number.....			▶ 20		

Net Modifications

21. Net Iowa modifications. Add lines 13 and 20. If less than zero, enter as a (negative) number. Enter here and IA 1040, line 3.....	▶ 21				
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Taxpayer's Name

▶

Taxpayer's SSN

▶

Step 9:  
Third Party  
Designee

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

Designee's Name

▶

Mailing address

▶

ID Number (optional)

▶

City

▶

State

▶

ZIP

▶

Designee's phone number

▶

Designee's Email

▶

Step 10:  
Signatures

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

Your Signature

Date

Sign Here

▶

▶

M M D D Y Y Y Y

Date of death

Check if deceased: ▶ ☐

▶

M M D D Y Y Y Y

Spouse's Signature

Date

Sign Here

▶

▶

M M D D Y Y Y Y

Date of death

Check if deceased: ▶ ☐

▶

M M D D Y Y Y Y

Taxpayer's phone number

▶

Taxpayer's email address

▶

Your Driver License or State Issued ID number (optional)

▶

Spouse's Driver License or State Issued ID number (optional)

▶

Paid  
Preparer  
Use

Preparer's Signature

Date

▶

▶

M M D D Y Y Y Y

Preparer's PTIN, STIN, or SSN

▶

Firm's FEIN

▶

Preparer's phone number

▶

This return is due April 30, 2025. Sign, include federal return, W-2s, and verify SSNs.  
MAILING ADDRESS: Iowa Income Tax Document Processing  
PO BOX 9187, Des Moines IA 50306-9187  
Make checks payable to Iowa Department of Revenue

