

Step 1: Personal information.

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

Fiscal or short year filers only:

Form for fiscal or short year filers with month and year selection boxes.

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

Form for taxpayer's personal information: Last Name, First Name, MI, Social Security Number (SSN).

Form for spouse's personal information: Spouse's Last Name, Spouse's First Name, MI, Spouse's Social Security Number (SSN).

Form for current mailing address: Current mailing address (number, street, apartment, lot, or suite number) or PO Box.

Form for location and birth information: City, State, ZIP, Date of Birth.

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

Form for County No. and School District No.

Form for Spouse Date of Birth.

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)

Form for Yes/No selection for filing status questions.

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

Form for child's name: Last Name, First Name.

Step 3: Exemptions

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

Form for Personal Credit calculation: [] x \$40 = []

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

Form for 65 or older/blind calculation: [] 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

Form for Dependents calculation: [] x \$40 = []

d. Total. Add lines a, b and c

Form for Total calculation: []



Taxpayer's Name

Text input field for Taxpayer's Name

Taxpayer's SSN

Text input field for Taxpayer's SSN

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

Check box for more than four dependents

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Relationship to you

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.

Grid for Step 4 calculations with labels 1a through 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

Grid for Step 5 calculations with labels 5 through 15





Taxpayer's Name []

Taxpayer's SSN []

- 16. BALANCE. Subtract line 15 from line 14.....
- 17. Other nonrefundable Iowa credits. Include IA 148
- 18. BALANCE. Subtract line 17 from line 16.....
- 19. School district surtax or EMS surtax. Multiply line 18 by the percentage from list
- 20. Total state tax and local surtax
- 21. Contributions will reduce your refund or add to the amount you owe.

▶ 16		
▶ 17		
▶ 18		
▶ 19		
▶ 20		

Fish/Wildlife Child Abuse Prevention

Enter total here.....

- 22. TOTAL STATE TAX, LOCAL TAX, AND CONTRIBUTIONS. Add lines 20 and 21

▶ 21		
▶ 22		

Step 6: Refundable Credits and Payments

- 23. Iowa fuel tax credit. Include IA 4136.....
- 24. Check one: Child and dependent care credit OR Early childhood development credit
- 25. Iowa earned income tax credit
- 26. Other refundable credits. Include IA 148.....
- 27. Composite and PTET credit. Include IA Schedule CC
- 28. Iowa income tax withheld
- 29. Estimated and other payments made for tax year 2024. Amended returns see instructions.
- 30. Total refundable credits and payments. Add lines 23 through 29.....

▶ 23		
▶ 24		
▶ 25		
▶ 26		
▶ 27		
▶ 28		
▶ 29		
▶ 30		

Step 7: Refund

- 31a. If line 30 is more than line 22, subtract line 22 from line 30; otherwise, go to line 34
- 31b. AMENDED RETURN ONLY. Previous refunds. See instructions.....
- 32. Amount of line 31 to be REFUNDED. Subtract line 31b from line 31a, if applicable.....

▶ 31a		
▶ 31b		
▶ 32		

a. Routing Number ▶ []

b. Account Number ▶ []

c. Account Type ▶ Checking Savings

- 33. Amount of line 31a to be applied to your 2025 estimated tax

▶ 33		
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Taxpayer's Name

Empty text box for Taxpayer's Name

Taxpayer's SSN

Empty grid for 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

Empty grid for line 34

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

▶ 35

Empty grid for line 35

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

▶

36. Penalty and Interest

36a. Penalty

Empty grid for 36a. Penalty

36b. Interest

Empty grid for 36b. Interest

Enter total here

▶ 36

Large empty grid for lines 34-36

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

▶ 37

Empty grid for line 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

▶ [Taxpayer's Name input field]

▶ [Taxpayer's SSN input field]

IA 1040 Schedule 1

Iowa Modifications to Federal Total Income

A Additions

B Subtractions

		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

▶ [Taxpayer's Name input field]

▶ [Taxpayer's SSN input field]

**Step 9:
Third Party
Designee**

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

Designee's Name

▶ [Designee's Name input field]

Mailing address

▶ [Mailing address input field]

ID Number (optional)

▶ [ID Number input field]

City

▶ [City input field]

State

▶ [State input field]

ZIP

▶ [ZIP input field]

Designee's phone number

▶ [Designee's phone number input field]

Designee's Email

▶ [Designee's Email input field]

**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

Sign Here

▶ [Your Signature input field]

Date

▶ [Date input field]

M M D D Y Y Y Y

Date of death

Check if deceased: ▶

▶ [Date of death input field]

M M D D Y Y Y Y

Spouse's Signature

Sign Here

▶ [Spouse's Signature input field]

Date

▶ [Date input field]

M M D D Y Y Y Y

Date of death

Check if deceased: ▶

▶ [Date of death input field]

M M D D Y Y Y Y

Taxpayer's phone number

▶ [Taxpayer's phone number input field]

Taxpayer's email address

▶ [Taxpayer's email address input field]

Your Driver License or State Issued ID number (optional)

▶ [Your Driver License or State Issued ID number input field]

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

▶ [Spouse's Driver License or State Issued ID number input field]

**Paid
Preparer
Use**

Preparer's Signature

▶ [Preparer's Signature input field]

Date

▶ [Date input field]

M M D D Y Y Y Y

Preparer's PTIN, STIN, or SSN

▶ [Preparer's PTIN, STIN, or SSN input field]

Firm's FEIN

▶ [Firm's FEIN input field]

Preparer's phone number

▶ [Preparer's phone number input field]

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