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NON-JOINT FILERS (If you are using filing status 1, 3, 4, or 5)

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If the amount from IA 1040, line 4 is		Enter this corresponding amount when prompted on the Tax Calculation Worksheet				
Over	But Not Over	Column A	Column B	Column C		
\$0.00	\$6,210.00	\$0.00	4.40% (.044)	\$0.00		
\$6,210.00	\$31,050.00	\$6,210.00	4.82% (.0482)	\$273.24		
\$31,050.00	and over	\$31,050.00	5.70% (.057)	\$1,470.53		

Tax Calculation Worksheet

1.	Enter the amount from IA 1040, line 4	1.	
2.	Using the amount from line 1, find your income range from the table above. Enter the corresponding amount from "Column A"	2.	
3.	Subtract line 2 from line 1	3.	
4.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column B"	4.	
5.	Multiply line 3 by the percentage on line 4	5.	
6.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column C"	6.	
7.	Add line 6 to line 5. This is your tax. Enter on IA 1040, line 5	7.	

EXAMPLE: If IA 1040, line 4 is \$25,000.00

1.	Enter the amount from IA 1040, line 4	. 1	\$25,000.00
2.	Using the amount from line 1, find your income range from the table above. Enter the corresponding amount from "Column A"	. 2	\$6,210.00
3.	Subtract line 2 from line 1	. 3. <u>\$18</u>	<u>3,790.00 (25,000.00 - 6,210.00)</u>
4.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column B"	. 4	4.82% (.0482)
5.	Multiply line 3 by the percentage on line 4	. 5	\$905.68 (18,790.00 x .0482)
6.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column C"	. 6	\$273.24
7.	Add line 6 to line 5. This is your tax. Enter on IA 1040, line 5	7	\$1,178.92 (905.68 + 273.24 <u>)</u>

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JOINT FILERS (If you are using filing status 2)

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If the amount from IA 1040, line 4 is		Enter this corresponding amount when prompted on the Tax Calculation Worksheet			
Over	But Not Over	Column A	Column B	Column C	
\$0.00	\$12,420.00	\$0.00	4.40% (.044)	\$0.00	
\$12,420.00	\$62,100.00	\$12,420.00	4.82% (.0482)	\$546.48	
\$62,100.00	and over	\$62,100.00	5.70% (.057)	\$2,941.06	

Tax Calculation Worksheet

1.	Enter the amount from IA 1040, line 4	1.	
2.	Using the amount from line 1, find your income range from the table above. Enter the corresponding amount from "Column A"	2.	
3.	Subtract line 2 from line 1	3.	
4.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column B"	4.	
5.	Multiply line 3 by the percentage on line 4	5.	
6.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column C"	6.	
7.	Add line 6 to line 5. This is your tax. Enter on IA 1040, line 5	7.	

EXAMPLE: If IA 1040, line 4 is \$50,000.00

1.	Enter the amount from IA 1040, line 4	1. <u>_</u>	\$50,000.00
2.	Using the amount from line 1, find your income range from the table above. Enter the corresponding amount from "Column A"	2	\$12,420.00
3.	Subtract line 2 from line 1	3. <u></u>	<u> 37,580.00 (50,000.00 - 12,420.00)</u>
4.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column B"	4	4.82% <u>(.0482)</u>
5.	Multiply line 3 by the percentage on line 4	5	\$1,811.36 (37,580.00 x .0482)
6.	Using the same income range previously identified in line 2, enter the corresponding amount from "Column C"	6	\$546.48
7.	Add line 6 to line 5. This is your tax. Enter on IA 1040, line 5	7	<u>\$2,357.84 (1,811.36 + 546.48)</u>