

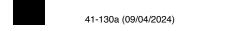


Name
>
Social Security Number (SSN)
•
Name of state or other jurisdiction that taxed income also taxed by lowa:
>

Part I: Iowa Source Income Taxed by Another State or Jurisdiction

Other Jurisdiction **Enter Dollars and Cents**

4	Wayne calculated time at Considerations are undirected to the Consideration of the Considerat	▶ 1	
1.	Wages, salaries, tips, etc. See instructions regarding IA/IL Reciprocal Agreement	▶ 2	
2.	Taxable interest income		
3.	Ordinary dividend income	▶ 3	
4.	Taxable alimony received	> 4	
5.	Business income or (loss)	▶ 5	
6.	Capital gain or (loss)	▶ 6	
7.	Other gains or (losses)	▶ 7	
8.	Rents, royalties, partnerships, estates, etc.	▶ 8	
9.	Farm income or (loss)	▶ 9	
		▶ 10	
10.	Unemployment compensation	▶ 11	
11.	Gambling winnings		
12.	Other income, bonus depreciation, and section 179 adjustment	▶ 12	
13.	lowa gross income taxed by another jurisdiction. Add lines 1-12	▶ 13	
Part II: C	alculation of Credit		
14.	Federal total income from IA 1040, line 1a	▶ 14	
15.	lowa modifications to federal total income from IA 1040, Schedule 1, line 13, less federal net operating loss from IA 1040, Schedule 1, line 10	▶ 15	
16.	Total lowa income. Add lines 14 and 15 (or IA 126, line 13 for part-year residents)	▶ 16	
	Divide line 13 by line 16 and enter the percentage rounded to the nearest		
	ten-thousandth of a percent (e.g. 12.3456%). Do not exceed 100.0%	▶17	%
18.	Amount from IA 1040, line 14	▶ 18	
19.	Multiply line 18 by the percentage on line 17	▶ 19	
20.	Enter the income tax imposed by the other state or jurisdiction and paid by you on income included on line 13. See instructions	▶20	
21.	Enter the income tax imposed by the other state or jurisdiction and paid by your pass-through entity or mutual fund on income included on line 13. See instructions	▶21	
22.	Enter the sum of lines 20 and 21	▶22	







	Name	SSN									
>	•	>									

Enter Dollars and Cents Full-Year Residents (part-year residents skip) 23. Enter the smaller of lines 19 or 22 and enter this amount on IA 1040, line 15. ▶23 This is your Out-of-State Tax Credit **Part-Year Residents** ▶ 24 24. Enter the total amount of gross income taxed by the other state or jurisdiction..... 25. Divide line 13 by line 24 and round to the nearest ten-thousandth of a ▶25 % percent (e.g. 12.3456%). Do not exceed 100.0% ▶ 26 26. Multiply line 22 by the percentage on line 25 27. Enter the smaller of lines 19 or 26 and enter this amount on IA 1040, line 15. ▶ 27 This is your Out-of-State Tax Credit

Include this form with your return.



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