

Name Social Security Number (SSN)

Your Residency Status (check one)

Nonresident

Part-Year Resident Moved into IA Moved out of IA
M M D D Y Y Y Y M M D D Y Y Y Y

Full-Year Iowa Resident

Spouse's Name Spouse's SSN

Spouse's Residency Status (check one)

Nonresident

Part-Year Resident Moved into IA Moved out of IA
M M D D Y Y Y Y M M D D Y Y Y Y

Full-Year Iowa Resident

Part I: Iowa Source Income

Enter Dollars and Cents

All-Source (A)

Iowa (B)

- 1. Wages, salaries, tips, etc. See instructions regarding IA/IL Reciprocal Agreement..... ▶ 1
- 2. Taxable interest income..... ▶ 2
- 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. Unemployment compensation..... ▶ 10
- 11. Gambling winnings..... ▶ 11
- 12. Other income, bonus depreciation, and section 179 adjustment ▶ 12
- 13. Iowa Source gross income. Add lines 1-12..... ▶ 13



Iowa Nonresident or Part-Year Resident Name

SSN

Enter Dollars and Cents

Part II: All-Source Income

All-Source (A)

Iowa (B)

14. Federal total income from IA 1040 Line 1a.....	▶ 14		
15. Iowa modifications to federal total income from IA 1040 Schedule 1, line 13, less federal NOL from IA 1040, Schedule 1, line 10	▶ 15		
16. Total. Add lines 14 and 15	▶ 16		

Part III: Modification

17. Payments to an IRA, Keogh, or SEP.....	▶ 17		
18. Deductible part of self-employment tax	▶ 18		
19. Health Insurance deduction. See instructions	▶ 19		
20. Penalty on early withdrawal of savings	▶ 20		
21. Alimony paid.....	▶ 21		
22. Iowa capital gain deduction	▶ 22		
23. Other adjustments	▶ 23		
24. Total adjustments. Add lines 17-23.....	▶ 24		
25. Iowa Source Net income. Subtract line 24 (Column B) from line 13	▶ 25		
26. All Source Net income. Subtract line 24 (Column A) from line 16.....	▶ 26		
27. Iowa income percentage: Divide line 25 by line 26. Enter percentage rounded to the nearest ten-thousandth of a percent (e.g. 12.3456%). This can be no more than 100.0% and no less than 0.0%.....	▶ 27		%
28. Nonresident or part-year resident credit percentage: Subtract the percentage on line 27 from 100.0000% (e.g. 87.6544%)	▶ 28		%
29. Iowa tax on total income from IA 1040, line 5.....	▶ 29		
30. Total credits from IA 1040, line 11	▶ 30		
31. Tax after credits. Subtract line 30 from line 29	▶ 31		
32. Nonresident or part-year resident credit. Multiply line 31 by the percentage on line 28. Enter this amount on IA 1040, line 13.....	▶ 32		

