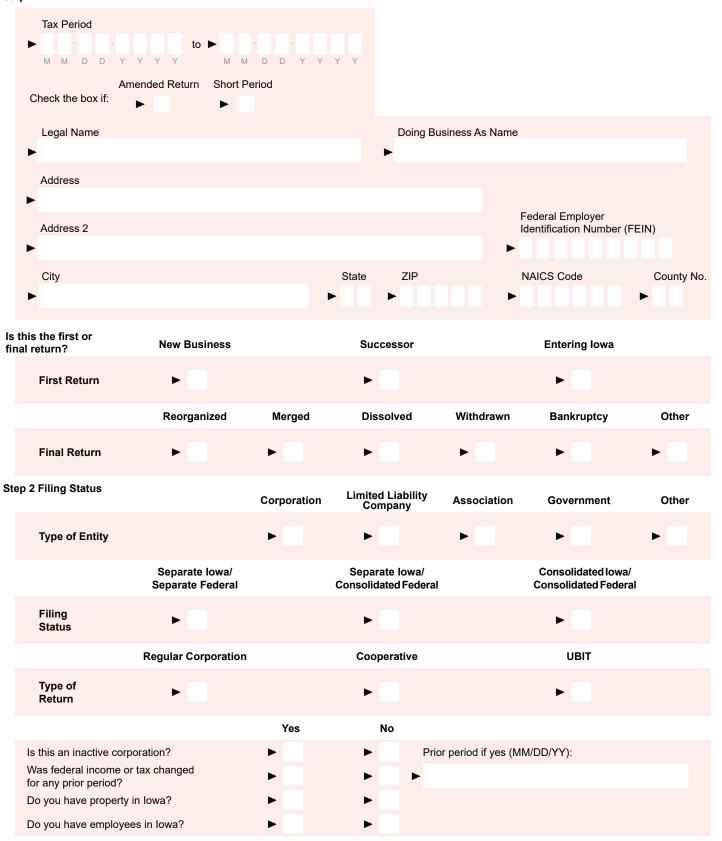
Step 1







Corpora	ation Nar	ne	FEIN
			Enter Dollars and Cents
Step 3 Net Income and	1.	Taxable Income from federal return. See instructions	▶ 1
Additions	2.	Total additions from Schedule A	▶ 2
to Income	3.	Net Income after additions. Add lines 1 and 2	▶ 3
Step 4 Reductions	4.	Total reductions from Schedule A	▶ 4
to Income	5.	Net income after reductions. Subtract line 4 from line 3	▶ 5
Step 5 Taxable	6.	Nonbusiness income from Schedule D, line 17	▶ 6
Income	7.	Income subject to apportionment. Subtract line 6 from line 5	▶ 7
	8.	lowa percentage from Schedule E. See instructions	▶ 8 %
	9.	Income apportioned to Iowa. Multiply line 7 by line 8	▶ 9
	10.	lowa nonbusiness income from Schedule D, line 8	▶ 10
	11.	Income before Net Operating Loss. Add lines 9 and 10	▶ 11
	12.	Net Operating Loss carryforward from the IA 124, part II, line 5 for losses incurred prior to 2023	▶ 12
	13.	Income subject to tax. Subtract line 12 from line 11. Do not enter an amount below \$0	▶ 13
		Check here if the corporation or any member of the consolidated group is claiming P.L.86-272 protection in Iowa.	
Step 6 Tax,	14.	Total tax. For tax rates, see page 6. Check box if tax is annualized.	▶14
Credits and Payments	15.	Credits from Schedule C1, line 5. Do not include estimated tax credit	▶ 15
	16. Payments from Schedule C2, line 4		▶ 16
	17.	Total credits and payments. Add lines 15 and 16	▶17
		17a. Amended Returns Only. Refunds and carryforwards (see instructions)	▶ 17a
		17b. Amended Returns Only. Subtract line 17a from line 17	► 17b
	18.	Net amount. Subtract line 17 (or 17b for amended returns) from line 14	▶18



Cor	poration Name	FEIN
Step 7 Balance Du	19. Tax due if line 18 is greater than \$0e	
	Penalty; underpayment of estimated tax. Include IA 2220 Filing and payment penalties	▶21
	22. Interest23. Total amount due. Add lines 19 through 22.	 ▶22 ▶23
	Pay electronically or submit payment with voucher	
Step 8 Overpayme	24. Overpayment if line 18 is less than \$0	▶25
	26. Refund requested. Subtract line 25 from line 24	▶26
	26a. Routing number 26b. Savings Checking 26c. Account num	nber

Schedule A - Additions and Reductions

	Type of Income	Additions	Reductions
		. 4	
1.	RESERVED FOR FUTURE USE	▶ 1	
2.	RESERVED FOR FUTURE USE	▶ 2	
3.	Capital Loss Adjustments for filing status 2 or 3	▶ 3	
4.	Contribution Adjustments for filing status 2 or 3	▶ 4	
5.	Capital Loss Carryback. Include IA 1139-CAP (Amended returns only)	▶ 5	
6.	Interest Expense Adjustments from IA 163	▶ 6	
7.	Global Intangible Low-Taxed Income (GILTI)	▶ 7	
8.	Expensing/Depreciation Adjustment from IA 4562A	▶ 8	
9.	Tax Exempt Interest and Dividends. See instructions	▶ 9	
10.	RESERVED FOR FUTURE USE	▶10	
11.	RESERVED FOR FUTURE USE	▶ 11	
12.	RESERVED FOR FUTURE USE	▶12	
13.	Foreign Dividend Exclusion from Schedule B below	▶ 13	
14.	Federal Securities Interest and Dividends. See instructions	▶14	
15.	Nonconformity Adjustments from IA 101	▶15	
16.	All-source PTE modifications from Iowa K-1s	▶16	



(Corporation Name				FEIN		
•				ı	-		
	Type of Income		Additions			Reduction	ns
17.	Pre 2023 federal NOL addback from IA 124, part I, line 3. See Instructions	▶17					
18.	Charitable Contribution Adjustment from Iowa Credit	▶18					
19.	Other. Must include schedule	▶19					
20.	Totals. Add lines 1-19	▶20					
			Enter total on page 2	2, line 2.	Enter	total on pag	je 2, line 4
nedul	e B - Foreign Dividend Exclusion		Total Dividend	d		Exclusio	n
Тур	pe of Dividend Income						
1.	Less than 20% owned	▶ 1		x50%			
2.	20% owned	▶ 2		x65%			
3.	Small Business Investment Company	▶ 3		x100%	,		
4.	Qualifying Dividends	▶ 4		x100%			
5.	Total. Add lines 1 through 4. Enter on Schedule A, line 13			▶ 5			
ابيام	e C1 - Credits					Amount	
iedui	e CT - Credits			▶ 1			
1.	Fuel Credit. Include IA 4136						
2.	Total Nonrefundable Credits. Include IA 148			▶ 2			
3.	Total Refundable Credits, excluding Fuel Credit. Include IA 14	8		> 3			
4.	Total Composite and PTET Credits. Include Schedule CC			▶ 4			
5.	Total Credits. Add lines 1-4. Enter on page 2, line 15			▶ 5			
nedul	e C2 - Payments					Amount	
1.	Estimated Tax Payments						
	a. Credit from prior period			▶ a			
	b. First quarter			▶ b			
	c. Second quarter			▶ c			
	d. Third quarter			▶ d			
	e. Fourth quarter			▶ e			
	f. Other			▶ f			
2.	Voucher Payment			▶ 2			
3.	Other Payments. Include statement			▶ 3			
4.	Total. Add lines 1-3. Enter on page 2, line 16			▶ 4			



75/20010/04000

	Corporation Name	FEIN
ì		▶
Addit	ional Information	
1.	Year business was started in Iowa:	▶
2.	Last period filed as S corporation (if any):	
		Corporation Name FEIN
3.	Information from the prior period lowa return:	▶
	, , , , , , , , , , , , , , , , , , ,	Income before net operating loss
		>
		Corporation Name FEIN
4.	If part of a federal consolidated group, please provide information about the corporate parent:	>

Schedule E - Business Activity Ratio (BAR) (see instructions)

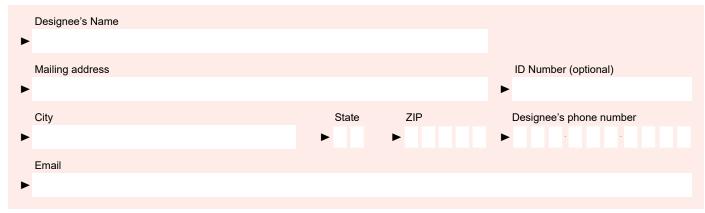
e instr	uctions) Type of Income		Column A		Column B
	Type of income		Iowa Receipts	Re	ceipts Everywhere
1a.	Gross Receipts from sale of tangible personal property	▶ a			
1b.	Gross receipts from performance of services	▶ b			
1c.	Gross receipts from railroad, trucking, aviation, or other transportation activities	▶ c			
1d.	Gross receipts from telecommunication services	▶ d			
1e.	Gross receipts from radio and television broadcasts	► e			
1f.	Gross receipts from printed and electronic media	▶ f			
1g.	Gross receipts from utilities services	▶ g			
1h.	Gross receipts from financial activities	▶ h			
2.	Net Dividends (see instructions)	▶ 2			
3.	Exempt Interest from Schedule A, line 9	▶ 3			
4.	Accounts Receivable Interest	▶ 4			
5.	Other Interest	▶ 5			
6.	Rent	▶ 6			
7.	Royalties	▶ 7			
8.	Capital Gain	▶ 8			
9.	Ordinary Gain	▶ 9			
10.	Partnership Gross Receipts. Include schedule	▶10			
11.	Other. Must include schedule	▶ 11			
12.	Total. Add lines 1a through 11	▶12			
13.	Divide column A total by column B total. Enter % on page 2, li and enter as a percentage. For example, 0.1234505 becomes		•	▶13	9





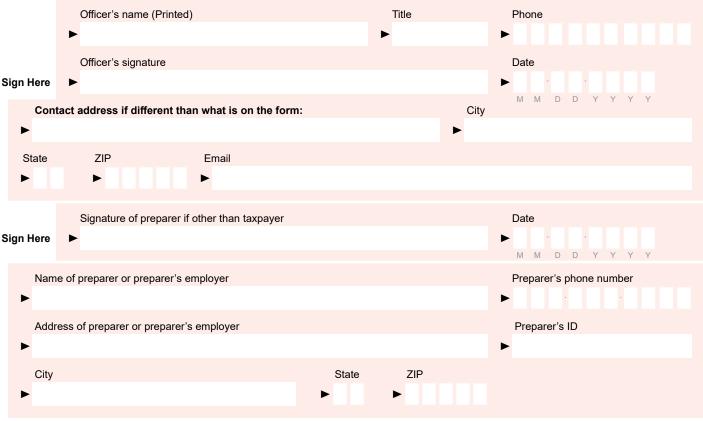
A complete copy of your federal return, as filed with the Internal Revenue Service, must be filed with this return. For federal consolidated filers, you must include pages 1-5 of your consolidated federal return, consolidating income statements, federal 851 (for status 3), lowa Schedule H and any other forms related to the lowa return.

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



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. I declare that I am authorized to act on behalf of the taxpayer, and will act only within my authority.

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



Tax Rates

If income shown on page 2, line 13 is:

- \$100,000 or less; multiply line 13 by 5.5% (.055).
- Over \$100,000; multiply line 13 by 7.1% (.071) and subtract \$1,600.

If annualizing, include a schedule showing computation.

To obtain schedules and forms:

Website: revenue.iowa.gov Tax Research Library: itrl.idr.iowa.gov/

Questions: 515-281-3114 or 800-367-3388

idr@iowa.gov

eFile or mail your return to:

Corporation Tax Return Processing Iowa Department of Revenue PO Box 10468 Des Moines, IA 50306-0468



