



Department of Revenue

2025 IA 130

Iowa Out-of-State Tax Credit Schedule

revenue.iowa.gov

Name



Social Security Number (SSN)



Name of state or other jurisdiction that taxed income
also taxed by Iowa:



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

Other Jurisdiction
Enter Dollars and Cents

1. Wages, salaries, tips, etc. See instructions regarding IA/IL Reciprocal Agreement
2. Taxable interest income
3. Ordinary dividend income
4. Taxable alimony received
5. Business income or (loss)
6. Capital gain or (loss)
7. Other gains or (losses)
8. Rents, royalties, partnerships, estates, etc.
9. Farm income or (loss)
10. Unemployment compensation
11. Gambling winnings
12. Other income, bonus depreciation, and section 179 adjustment
13. Iowa gross income taxed by another jurisdiction. Add lines 1-12

- ▶ 1
- ▶ 2
- ▶ 3
- ▶ 4
- ▶ 5
- ▶ 6
- ▶ 7
- ▶ 8
- ▶ 9
- ▶ 10
- ▶ 11
- ▶ 12
- ▶ 13

Part II: Calculation of Credit

14. Federal total income from IA 1040, line 1a
15. Iowa modifications to federal total income from IA 1040, Schedule 1, line 13,
less federal net operating loss from IA 1040, Schedule 1, line 10
16. Total Iowa income. Add lines 14 and 15 (or IA 126, line 13 for part-year residents)
17. 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%
18. Amount from IA 1040, line 14
19. Multiply line 18 by the percentage on line 17
20. Enter the income tax imposed by the other state or jurisdiction
and paid by you on income included on line 13. See instructions
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
22. Enter the sum of lines 20 and 21

- ▶ 14
- ▶ 15
- ▶ 16
- ▶ 17
- ▶ 18
- ▶ 19
- ▶ 20
- ▶ 21
- ▶ 22

%



Name

▶

SSN

▶

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.
This is your Out-of-State Tax Credit

▶ 23

Part-Year Residents

24. Enter the total amount of gross income taxed by the other state or jurisdiction

▶ 24

25. Divide line 13 by line 24 and round to the nearest ten-thousandth of a percent (e.g. 12.3456%). Do not exceed 100.0%

▶ 25

%

26. Multiply line 22 by the percentage on line 25

▶ 26

27. Enter the smaller of lines 19 or 26 and enter this amount on IA 1040, line 15.
This is your Out-of-State Tax Credit

▶ 27

Enter Dollars and Cents

Include this form with your return.

