

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 ☐

Enter Dollars and Cents

Part I: Iowa Source Income		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

Part II: All-Source Income

Enter Dollars and Cents

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. College Savings Iowa or Iowa Advisor 529
Education Savings Plans.....

▶ 22

23. Iowa capital gain deduction

▶ 23

24. Farm Tenancy Income Exclusion.....

▶ 24

25. Other adjustments

▶ 25

26. Total adjustments. Add lines 17-25.....

▶ 26

27. Iowa Source Net income.
Subtract line 26 (Column B) from line 13

▶ 27

28. All Source Net income.
Subtract line 26 (Column A) from line 16.....

▶ 28

29. Iowa income percentage: Divide line 27 by line 28.
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%.....

▶ 29

%

30. Nonresident or part-year resident credit percentage:
Subtract the percentage on line 29 from 100.0000% (e.g. 87.6544%)

▶ 30

%

31. Iowa tax on total income from IA 1040, line 5.....

▶ 31

32. Total credits from IA 1040, line 11

▶ 32

33. Tax after credits. Subtract line 32 from line 31

▶ 33

34. Nonresident or part-year resident credit. Multiply line 33 by the
percentage on line 30. Enter this amount on IA 1040, line 13.....

▶ 34

