

**Step 1: Personal information.**

You must fill in your Social Security Number (SSN).

Fiscal or short year filers only:  
 ▶         to ▶          
M M D D Y Y Y Y M M D D Y Y Y Y

If this is an amended return, check the box and include the IA 102. ▶

Last Name First Name MI Social Security Number (SSN)  
 ▶  ▶  ▶  ▶

Spouse's Last Name Spouse's First Name MI Spouse's Social Security Number (SSN)  
 ▶  ▶  ▶  ▶

Current mailing address (number, street, apartment, lot, or suite number) or PO Box  
 ▶

City State ZIP Date of Birth  
 ▶  ▶    ▶              
M M D D Y Y Y Y M M D D Y Y Y Y

County No. School District No. Spouse Date of Birth  
 ▶  ▶    ▶              
M M D D Y Y Y Y M M D D Y Y Y Y

**Use residence as of 12/31/2025. See instructions.**

**Step 2: Filing status from federal 1040.**  
Mark one box only

▶ <input type="checkbox"/>	1. Single: Were you claimed on another person's Iowa return?	Yes	No
▶ <input type="checkbox"/>	2. Married filing jointly	▶ <input type="checkbox"/>	▶ <input type="checkbox"/>
▶ <input type="checkbox"/>	3. Married filing separately. Enter your spouse's information above. Spouse's Iowa taxable income: .....	▶ <input type="text"/>	▶ <input type="text"/>
▶ <input type="checkbox"/>	4. Head of Household (HOH)		
▶ <input type="checkbox"/>	5. Qualifying Surviving Spouse (QSS)		

If you checked the HOH or QSS box, enter the child's full legal name if the qualifying person is a child but not your dependent .....

Last Name First Name  
 ▶  ▶

**Step 3: Exemptions**

a. Personal Credit: Enter 1 (enter 2 if filing status 2 or 4) ..... ▶  x \$40 = ▶

b. Enter 1 for each taxpayer 65 or older and/or 1 for each taxpayer who is blind ..... ▶  x \$20 = ▶

**Check if:** You are 65 or older ▶  You are blind ▶  Spouse is 65 or older ▶  Spouse is blind ▶

c. Dependents: Enter 1 for each dependent. List dependents below ..... ▶  x \$40 = ▶

d. Total. Add lines a, b and c ..... ▶



Taxpayer's Name

Taxpayer's SSN

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If more than four dependents, check the box and see instructions

Dependent's first name	Dependent's last name	Dependent's SSN	Relationship to you
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Step 4: Iowa Taxable Income**

- 1a. Federal total income from federal 1040, line 9 .....
- 1b. Federal adjustments to income from federal 1040, line 10 .....
- 1c. Federal adjusted gross income from federal 1040, line 11a .....
- 1d. Standard deduction or itemized deductions from federal 1040, line 12e .....
- 1e. Qualified business income deduction from federal 1040, line 13a .....
- 1f. Enhanced Deduction for Seniors (personal exemption) from federal Schedule 1-A, line 37 .....
- 2. Federal taxable income from federal 1040, line 15 .....
- 3. Net Iowa modifications from IA 1040 Schedule 1, line 21 .....
- 4. Iowa taxable income. Add lines 2 and 3. Do not include lines 1a through 1f .....

<input type="text"/>		

**Step 5: Tax, Non-refundable Credits, and Check-off Contributions**

Check if using alternate tax (line 5), tax reduction calculation (line 12), or low-income exemption. See instructions.

- 5. Iowa tax. Multiply line 4 by 3.8% or amount from alternate tax calculation .....
- 6. Iowa lump-sum tax. See instructions .....
- 7. Total tax. Add lines 5 and 6 .....
- 8. Total exemption credit amount from Step 3 .....
- 9. Tuition and textbook credit for dependents in grades K-12 .....
- 10. Volunteer firefighter/EMS/reserve peace officer credit .....
- 11. Total Credits. Add lines 8, 9, and 10 .....
- 12. BALANCE. Subtract line 11 from line 7 .....
- 13. Nonresident or part-year resident credit. Include IA 126 .....
- 14. BALANCE. Subtract line 13 from line 12 .....
- 15. Out-of-State tax credit. Include IA 130 .....

<input type="text"/>		







Taxpayer's Name

Taxpayer's SSN

Step 8: Amount due

34. If line 30 is less than line 22, subtract line 30 from line 22. Amended returns see instructions.....

▶ 34

35. Penalty for underpayment of estimated tax from IA 2210, IA 2210AI, or IA 2210F .....

▶ 35

Check if using either method: annualized income (IA 2210AI) ▶ or farmer/fisher (IA 2210F) ▶

36. Penalty and Interest

36a. Penalty

36b. Interest

Enter total here .....

▶ 36

37. TOTAL AMOUNT DUE. ADD lines 34, 35, and 36.....

▶ 37

Continue to pages 5 and 6 for IA 1040 Schedule 1 and signatures. The return must be signed to be valid.



Taxpayer's Name

Taxpayer's SSN

▶ [Taxpayer's Name input field]

▶ [Taxpayer's SSN input field]

IA 1040 Schedule 1

Iowa Modifications to Federal Total Income

A Additions

B Subtractions

		A Additions	B Subtractions
1. Interest .....	▶ 1		
2. Dividends.....	▶ 2		
3. Partnership, S corporation, or Fiduciary modifications.....	▶ 3		
4. Military retirement income .....	▶ 4		
5. Social Security benefits from federal 1040, line 6(b).....	▶ 5		
6. Active duty military pay.....	▶ 6		
7. IRA/Pension/Railroad retirement income .....	▶ 7		
8. Railroad unemployment income.....	▶ 8		
9. Bonus depreciation/section 179 expenses.....	▶ 9		
10. Federal Net Operating Loss prior to 1/1/23. Include IA 124 ....	▶ 10		
11. Other income..... Code:	▶ 11		
12. Total modifications to federal total income. Add lines 1 through 11.....	▶ 12		
13. Net modifications to federal total income. Subtract line 12 column B from A. If less than zero, enter as a (negative) number .....			▶ 13

Iowa Modifications to Federal Taxable Income

14. College Savings Iowa or Iowa Advisor 529 Education Savings Plans.....	▶ 14		
15. Health insurance deduction. See instructions .....	▶ 15		
16. Iowa capital gains deduction. Include applicable IA 100(s).....	▶ 16		
17. Iowa net operating loss prior to 1/1/23. Include IA 124 .....	▶ 17		
18. Farm Tenancy Income Exclusion. Include IA 125.....	▶ 18		
19. Other Adjustments..... Code:	▶ 19		
20. Net modifications to federal taxable income. Add lines 14 through 19. Enter as a (negative) number .....			▶ 20

Net Modifications

21. Net Iowa modifications. Add lines 13 and 20. If less than zero, enter as a (negative) number. Enter here and IA 1040, line 3.....			▶ 21
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Taxpayer's Name

Taxpayer's SSN

▶ [Taxpayer's Name input field]

▶ [Taxpayer's SSN input field]

**Step 9:  
Third Party  
Designee**

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

Designee's Name

▶ [Designee's Name input field]

Mailing address

▶ [Mailing address input field]

ID Number (optional)

▶ [ID Number input field]

City

▶ [City input field]

State

▶ [State input field]

ZIP

▶ [ZIP input field]

Designee's phone number

▶ [Designee's phone number input field]

Designee's Email

▶ [Designee's Email input field]

**Step 10:  
Signatures**

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.

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

Your Signature

Sign Here

▶ [Your Signature input field]

Date

▶ [Date input field]  
M M D D Y Y Y Y

Date of death

Check if deceased: ▶

▶ [Date of death input field]  
M M D D Y Y Y Y

Spouse's Signature

Sign Here

▶ [Spouse's Signature input field]

Date

▶ [Date input field]  
M M D D Y Y Y Y

Date of death

Check if deceased: ▶

▶ [Date of death input field]  
M M D D Y Y Y Y

Taxpayer's phone number

▶ [Taxpayer's phone number input field]

Taxpayer's email address

▶ [Taxpayer's email address input field]

Your Driver License or State Issued ID number (optional)

▶ [Your Driver License or State Issued ID number input field]

Spouse's Driver License or State Issued ID number (optional)

▶ [Spouse's Driver License or State Issued ID number input field]

**Paid  
Preparer  
Use**

Preparer's Signature

▶ [Preparer's Signature input field]

Date

▶ [Date input field]  
M M D D Y Y Y Y

Preparer's PTIN, STIN, or SSN

▶ [Preparer's PTIN, STIN, or SSN input field]

Firm's FEIN

▶ [Firm's FEIN input field]

Preparer's phone number

▶ [Preparer's phone number input field]

This return is due April 30, 2026. Sign, include federal return, W-2s, and verify SSNs.

MAILING ADDRESS: Iowa Income Tax Document Processing  
PO BOX 9187, Des Moines IA 50306-9187

Make checks payable to Iowa Department of Revenue

