



Department of Revenue

# 2025 IA PTE-C

Iowa Composite Return

revenue.iowa.gov

For Calendar Year 2025 or other fiscal year

►   -   -     to ►   -   -

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**Check all that apply:** Amended return (Include IA 102) ☐ Short Period ☐ Final Return ☐

Partnership

Limited Liability Company

Limited Liability Partnership

Corporation

Association

Estate/Trust

Other

Type of Entity:

► ☐

► ☐

► ☐

► ☐

► ☐

► ☐

► ☐

Partnership (IA 1065)

S corporation (IA 1120S)

Fiduciary (IA 1041)

Filing Pass-through Return Type:

► ☐

► ☐

► ☐

## Pass-through Entity Name and Address

Legal Name

►

Doing Business As

►

Address

►

Address 2

►

Federal Employer Identification Number (FEIN)

►

City

►

State

►

ZIP

►

County No.

►

Total number of members:

►

Number of Iowa resident members:

►

Number of Iowa nonresident members:

►

Number of Iowa nonresident members included on this PTE-C:

►

## Enter Dollars and Cents

1. Total Iowa composite tax from IA PTE-C Nonresident Member Schedule, Column I.....
2. Total composite credits/PTET credits from K-1s. Include IA Schedule CC .....
3. Total composite credits/PTET credits claimed on IA 1120F, IA 1041, IA 1065, IA 1120S .....
4. Net composite credits/PTET credits claimed on this PTE-C return. Subtract line 3 from line 2 .....

► 1

► 2

► 3

► 4



Pass-through Entity Name

▶

Entity's FEIN

▶

Enter Dollars and Cents

5. Overpayment carryforward from prior period .....

▶ 5

6. Estimated and voucher payments made for tax year 2025 .....

▶ 6

7. Total of payments/credits. Add lines 4, 5, and 6 .....

▶ 7

7a. Amended Returns Only. Refunds and carryforwards (see instructions) .....

▶ 7a

7b. Amended Returns Only. Subtract line 7a from line 7 .....

▶ 7b

8. If line 7 (or 7b for amended returns) is more than line 1, subtract line 1 from line 7 (or 7b for amended returns). This is the amount you overpaid .....

▶ 8

9. Amount of line 8 to be applied to 2026 IA PTE-C return .....

▶ 9

10. Amount of line 8 to be REFUNDED. Subtract line 9 from line 8 .....

▶ 10

10a. Routing number

▶

10b. Savings    Checking

▶     ▶

10c. Account number

▶

11. If line 1 is more than line 7 (or line 7b), subtract line 7 (or 7b for amended returns) from line 1. This is the TOTAL AMOUNT OF TAX YOU OWE .....

▶ 11

12. Penalty .....

▶ 12

13. Interest .....

▶ 13

14. TOTAL AMOUNT DUE. Add lines 11, 12, and 13 .....

▶ 14



Pass-through Entity Name

▶

Entity's FEIN

▶

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

Designee's Name

▶

Mailing address

▶

ID Number (optional)

▶

City

▶

State

▶

ZIP

▶

Designee's phone number

▶

Email

▶

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 only act within my authority.

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

Authorized person or pass-through representative's name (printed)

▶

Title

▶

Phone number

▶

Signature of authorized person, or pass-through representative

Sign Here

▶

Date

▶

Contact address if different than what is on the form:

▶

City

▶

State

▶

ZIP

▶

Email

▶

Preparer's signature

Sign Here

▶

Date

▶

Preparer's name (printed)

▶

Preparer's phone number

▶

Preparer's address

▶

Preparer's PTIN

▶

City

▶

State

▶

ZIP

▶

Mail to: Income Tax Return Processing, Iowa Department of Revenue, PO Box 9187, Des Moines IA 50306-9187



**IA PTE-C**  
**Nonresident**  
**Member Schedule**

Entity's FEIN

For Calendar Year 2025 or other fiscal year

to

**A**

**B**

**C**

**D**

**E**

**F**

## G

H

I

**Nonresident member's  
name and address**

**Social Security  
Number**

**Federal Employer  
Identification Number  
(FEIN)**

Entity  
Type  
Code

### Percent ownership

Exemption Code (if applicable)

**lowa-source income  
from lowa K-1**

**Applicable  
lowa  
tax rate**

**Amount of Composite  
Tax Due (Column G x  
Column H. If less than  
\$0, enter \$0)**

[illegible]

1. Totals from columns G and I for this page.....
2. Summary totals from additional pages.....
3. Totals of columns G and I (line 1 + line 2).....

**Use additional pages if necessary.**



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41-174d (06/19/2025)