



# Iowa Department of **REVENUE**

The Iowa Department of Revenue has designed this practice packet for use by students in completing Iowa individual income tax returns.

For ease of use in a classroom setting, this packet shows completed returns which could be filed on paper.

**The Department highly recommends filing returns electronically. Most students will be able to eFile for free.**

The materials included in this packet are intended for general educational purposes only.

Anyone involved in an audit or protest must contact the Department representative they are working with on that issue.



Iowa Department of  
**REVENUE**

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Iowa Department of  
**REVENUE**

## **Example 1 – Information about the Taxpayer**

Name: Jane Jones

Address: 200 Shady Lane  
Ankeny, IA 50021

Jane has lived at this address throughout 2014.

Jane is claimed as a dependent on her parent's Iowa income tax return.

Jane earned wages from a part-time job.

Jane earned interest from a bank account.



## **Example 1**

### **Instructions for Steps & Lines on the IA 1040 Applicable to Jane Jones** (also see Expanded Instructions online at <https://tax.iowa.gov/expanded-instructions-view>)

## **STEP 1 NAME AND ADDRESS**

### **Name and Mailing Address**

Enter her name and mailing address on the return.

### **Social Security Number**

Enter her Social Security Number in the “Your SSN” box on the form.

### **County**

Enter the number of the county she lived in on December 31, 2014.

County and school district numbers can be found in the 2014 IA1040 Instructions at the back of this packet.

### **School District Number**

Enter the number of the school district she lived in on December 31, 2014. This matters because some school districts levy an additional surtax which is calculated on line 52.

## **STEP 2 FILING STATUS**

Filing status must be marked. This determines calculations for other sections of the return.

### **Status 1. Single**

Check filing status 1 because Jane was unmarried on December 31, 2014. All single filers must also answer the question, "Were you claimed as a dependent on another person's Iowa return?"

**If this question is not answered, the taxpayer will be taxed as a dependent, which means she will be subject to a lower threshold for the exemption from tax (see Step 6).**

The IRS determines whether or not a person is a dependent. The IRS has guidelines that also determine which parent/guardian can claim a dependent when separate returns are filed (such as in the case of divorced parents). The Iowa Department of Revenue follows those IRS guidelines.

## **STEP 3 EXEMPTION CREDITS**

### **A. YOU**

#### **a. Personal Credit**

Because Jane filed single (filing status 1), she enters 1 in the Personal Credit blank to the right of the triangle in the right column.

Add the number of personal credits and multiply by \$40. Enter this amount on the \$ line on the far right.

#### **Note to dependents filing their own returns:**

Jane may claim a \$40 personal exemption credit even though she is claimed as a dependent on another person's Iowa return.

## **STEP 5 GROSS INCOME**

### **Filing Status 1**

Complete only column A (You or Joint).

#### **1. WAGES, SALARIES, TIPS, ETC.**

Report the amount shown in box 1 of the W-2.

#### **2. TAXABLE INTEREST INCOME.**

Report the amount shown in box 1 of the 1099-INT.

Jane has no other source of income, so the remaining lines under Step 4 can be left blank.

#### **15. GROSS INCOME.**

Add lines 1 through 14 and enter the total.

## **STEP 6 ADJUSTMENTS TO INCOME**

### **25. TOTAL ADJUSTMENTS.**

Jane has no adjustments, so lines 16 through 24 can be left blank and the sum entered as zero.

### **26. NET INCOME.**

Subtract line 25 from line 15 and enter the result.

As a dependent of someone filing an Iowa return, Jane is using filing status 1 (single). Jane is exempt from Iowa tax because her net income on line 26 is less than \$5,000, the filing threshold for dependents.

Taxpayers filing status 1, but not claimed as a dependent on another Iowa tax return are exempt from Iowa tax if net income is less than \$9,000, the filing threshold for single filers under age 65.

### **Qualifications for Exemption from Iowa Tax**

Because Jane qualifies for the Iowa low income exemption, enter the words “low income exemption” in the area to the left of her net income figure on line 26. Enter zero on line 53 and complete the remainder of the return.

Even though Jane owes no Iowa tax, she must file an Iowa income tax return to get a refund of her Iowa tax withheld.

#### **Exemption from tax:**

Because Jane was exempt from Iowa tax, she may want to change her IA W-4 form with her employer to eliminate Iowa withholding from her wages for future years, as long as her wages for the next calendar year are expected to stay below the filing threshold.

## **STEP 9 TAX CREDITS AND CHECKOFF CONTRIBUTIONS (TAX CALCULATION)**

### **53. TOTAL TAX.**

Enter zero, since the low income exemption applies.

### **54. TOTAL TAX BEFORE CONTRIBUTIONS.**

Enter zero, since no tax is owed.

## **55. CONTRIBUTIONS.**

All filers can volunteer to contribute to one of the four check-offs listed on the tax return. Any amounts indicated on these lines will result in a lower refund or a higher tax owed with the return. Amounts should be entered in the line next to the specific check-off and totaled on line 55. Jane chooses to skip this line.

## **56. TOTAL TAX AND CONTRIBUTIONS.**

Jane has no Iowa tax liability. Enter zero.

## **STEP 10 CREDITS**

## **62. TOTAL REFUNDABLE CREDITS.**

Jane has no refundable credits. Enter zero.

## **63. TAX AFTER CREDITS.**

Subtracting line 62 from line 56 results in zero. Enter zero.

## **64. TAXPAYERS TRUST FUND TAX CREDIT.**

A tax credit of \$15 can be claimed for each taxpayer who files a 2014 Iowa 1040 return by November 2, 2015. If the 2014 Iowa 1040 return is filed after November 2, 2015, no credit will be allowed. This tax credit can vary in amount each tax year, with a possibility the credit will equal \$0.

However, the credit cannot exceed tax after credits found on line 63. Enter zero.

## **65. IOWA INCOME TAX WITHHELD.**

Enter the total amount of income tax withheld for Iowa from box 17 of Jane's W-2 and box 15 of Jane's 1099-INT.

## **67. TOTAL.**

Add the amounts on lines 62, 64, 65, and 66 and enter the total.

## **68. TOTAL CREDITS.**

Enter the amount from line 67.

## **STEP 11 REFUND OR AMOUNT DUE**

### **69. AMOUNT YOU OVERPAID.**

If line 68 is more than line 56, subtract line 56 from line 68 and enter the difference on line 69. This amount can be refunded to her.

### **70. AMOUNT TO BE REFUNDED.**

Enter the amount shown on line 69 to be refunded.

#### **Paper-filers:**

Allow at least 10 - 12 weeks to receive your refund. Errors delay return processing. Typically, paper returns have an error rate of 30%. Errors can delay a refund up to six additional months. Direct deposit is not available to paper filers.

#### **E-filers:**

Receive a refund in two weeks or less by filing electronically. Typically, less than 10% of electronic returns need review each year. Iowa has several options for e-filing that can be found at the Iowa Department of Revenue website. Some of them are free. Direct deposit is available only to e-filers. Direct deposit of Iowa refunds can only be made into one account.

## **STEP 13: SIGNATURE**

Returns are not processed and refunds are not issued if returns are not signed. Include a daytime telephone number. Electronic returns include alternative methods for “signing” the return as part of the submittal process.

Example 1

	a Employee's social security number <b>111-22-3333</b>	OMB No. 1545-0008				
b Employer identification number (EIN) <b>42-0000000</b>		1 Wages, tips, other compensation <b>4,500.00</b>		2 Federal income tax withheld <b>228.00</b>		
c Employer's name, address, and ZIP code  <b>Part-Time Job</b>		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial      Last name  Jane Jones 200 Shady Lane Ankeny, IA 50021		11 Nonqualified plans		12a		
		13 <input type="checkbox"/> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State IA	Employer's state ID number <b>42-0000000-001</b>	16 State wages, tips, etc. <b>4,500.00</b>	17 State income tax <b>12.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

**2014**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return

Example 1

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	<b>2014</b> <b>Interest Income</b> Form 1099-INT
Bank Account		1 Interest income  \$10.00	2 Early withdrawal penalty  \$	
PAYER'S federal identification number	RECIPIENT'S identification number	3 Interest on U.S. Savings Bonds and Treas. obligations  \$	4 Federal income tax withheld  \$ -0-	Copy B  For Recipient  This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
35-0000000	111-22-3333	5 Investment expenses  \$	6 Foreign tax paid  \$	
RECIPIENT'S name  Jane Jones	7 Foreign country or U.S. possession  8 Tax-exempt interest  \$	9 Specified private activity bond interest  \$		
Street address (including apt. no.)  200 Shady Lane	10 Market discount  \$	11 Bond premium  \$		
City or town, state or province, country, and ZIP or foreign postal code  Ankeny, IA 50021	12 Tax-exempt bond CUSIP no.	13 State IA	14 State identification no. 35-0000000-001	
Account number (see instructions)				

Form 1099-INT

(keep for your records)

[www.irs.gov/form1099int](http://www.irs.gov/form1099int)

Department of the Treasury - Internal Revenue Service

# 2014 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning \_\_\_\_/\_\_\_\_ 2014 and ending \_\_\_\_/\_\_\_\_/\_\_\_\_

Example 1

**Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).**

Your last name Your first name/middle initial

Jones Jane

Spouse's last name Spouse's first name/middle initial

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

200 Shady Lane

City, State, ZIP

Ankeny, IA 50021

Spouse SSN •	Your SSN • 111 22 3333	Email Address:
<b>Step 2 Filing Status: Mark one box only.</b>		Check this box if you or your spouse were 65 or older as of 12/31/14. <input type="checkbox"/> •
1 <input checked="" type="checkbox"/>	Single: Were you claimed as a dependent on another person's Iowa return? Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> ▲	Residence on 12/31/14: County No. • 77 School District No. • 0261
2 <input type="checkbox"/>	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Dependent children for whom an exemption is claimed in Step 3
3 <input type="checkbox"/>	Married filing separately on this combined return. Spouse use column B.	How many have health care coverage? (including Medicaid or hawk-i) _____.
4 <input type="checkbox"/>	Married filing separate returns. Spouse's name: ▲ SSN:	How many do not have health care coverage? _____.
5 <input type="checkbox"/>	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	Net Income: \$ _____
6 <input type="checkbox"/>	Qualifying Widow(er) with dependent child. Name: SSN:	SSN: _____

**Step 3 Exemptions**

- a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3
- b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind
- c. Dependents: Enter 1 for each dependent
- d. Enter first names of dependents here

B. Spouse (Filing Status 3 ONLY)

▲ _____	X \$ 40 = \$ _____	▲ 1	X \$ 40 = \$ 40
▲ _____	X \$ 20 = \$ _____	▲ _____	X \$ 20 = \$ _____
▲ _____	X \$ 40 = \$ _____	▲ _____	X \$ 40 = \$ _____
e. Total \$ _____		e. Total \$ 40	

**Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet**

B. Spouse/Status 3 ▲	A. You or Joint	B. Spouse/Status 3	A. You or Joint
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<b>Step 5 Gross Income</b>	1. Wages, salaries, tips, etc..... 1. _____ .00	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	2. Taxable interest income. If more than \$1,500, complete Sch. B ..... 2. _____ .00				
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B ..... 3. _____ .00				
	4. Alimony received ..... 4. _____ .00				
	5. Business income/(loss) from federal Schedule C or C-EZ ..... 5. _____ .00				
	6. Capital gain/(loss), federal Sch. D if required for federal purposes ..... 6. _____ .00				
	7. Other gains/(losses) from federal form 4797 ..... 7. _____ .00				
	8. Taxable IRA distributions ..... 8. _____ .00				
	9. Taxable pensions and annuities ..... 9. _____ .00				
	10. Rents, royalties, partnerships, estates, etc ..... 10. _____ .00				
	11. Farm income/(loss) from federal Schedule F ..... 11. _____ .00				
	12. Unemployment compensation. See instructions ..... 12. _____ .00				
	13. Gambling winnings ..... 13. _____ .00				
	14. Other income, bonus depreciation, and section 179 adjustment ..... 14. _____ .00				
	15. Gross Income. Add lines 1-14 ..... 15. _____ .00 ▲ 4,510.00				

**NOTE:** Use only blue or black ink, no pencils or red ink.

<b>Step 6 Adjustments to Income</b>	16. Payments to an IRA, Keogh, or SEP ..... 16. _____ .00	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	17. Deductible part of self-employment tax ..... 17. _____ .00				
	18. Health insurance deduction ..... 18. _____ .00				
	19. Penalty on early withdrawal of savings ..... 19. _____ .00				
	20. Alimony paid ..... 20. _____ .00				
	21. Pension/retirement income exclusion ..... 21. _____ .00 ▲ 0.00				
	22. Moving expense deduction from federal form 3903 ..... 22. _____ .00				
	23. Iowa capital gain deduction; certain sales only. See instructions ..... 23. _____ .00 ▲ 0.00				
	24. Other adjustments ..... 24. _____ .00				
	25. Total adjustments. Add lines 16-24 ..... 25. _____ .00 ▲ 0.00				
	26. Net Income. Subtract line 25 from line 15 ..... (low-income exemption) 26. _____ .00 ▲ 4,510.00				

<b>Step 7 Federal Tax Addition and Deduction</b>	27. Federal income tax refund / overpayment received in 2014 ..... 27. _____ .00 ▲ 0.00	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	28. Self-employment/household employment taxes ..... 28. _____ .00 ▲ 0.00				
	29. Addition for federal taxes. Add lines 27 and 28 ..... 29. _____ .00				
	30. Total. Add lines 26 and 29 ..... 30. _____ .00				
	31. Federal tax withheld ..... 31. _____ .00 ▲ 0.00				
	32. Federal estimated tax payments made in 2014 ..... 32. _____ .00 ▲ 0.00				
	33. Additional federal tax paid in 2014 for 2013 and prior years ..... 33. _____ .00 ▲ 0.00				
	34. Deduction for federal taxes. Add lines 31, 32, and 33 ..... 34. _____ .00				
	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 ..... 35. _____ .00 ▲ 0.00				

## 2014 IA 1040, page 2

Step 8 Taxable Income	36. BALANCE. From side 1, line 35.....	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A)	<input type="checkbox"/> Standard	<input type="checkbox"/>	36. .00	.00
	38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			37. .00	▲ .00

Step 9 Tax, Credits, and Check- off Contribu- tions	39. Tax from tables or alternate tax .....	39. .00	▲ .00	
	40. Iowa lump-sum tax. 25% of federal tax from form 4972 .....	40. .00	▲ .00	
	41. Iowa minimum tax. Attach IA 6251. ....	41. .00	▲ .00	
	42. Total tax. ADD lines 39, 40, and 41. ....	42. .00	.00	
	43. Total exemption credit amount(s) from Step 3, side 1. ....	43. .00	.00	
	44. Tuition and textbook credit for dependents K-12. ....	44. .00	▲ .00	
	45. Volunteer firefighter/EMS/reserve peace officer credit. ....	45. .00	▲ .00	
	46. Total credits. ADD lines 43, 44, and 45. ....	46. .00	.00	
	47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. ....	47. .00	▲ .00	
	48. Credit for nonresident or part-year resident. Include IA 126 and federal return. ....	48. .00	▲ .00	
	49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. ....	49. .00	▲ .00	
	50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule. ....	50. .00	▲ .00	
	51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. ....	51. .00	▲ .00	
52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51. ....	52. .00	▲ .00		
53. Total tax. ADD lines 51 and 52. ....	53. .00	▲ .00		
54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here. ....	54. .00	.00		
55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				

Fish/Wildlife 55a: ▲ \_\_\_\_\_ State Fair 55b: ▲ \_\_\_\_\_ Firefighters/Veterans 55c: ▲ \_\_\_\_\_ Child abuse Prevention 55d: ▲ \_\_\_\_\_ Enter here..... 55. \_\_\_\_\_ .00  
56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here. .... 56. ▲ \_\_\_\_\_ 0.00

Step 10 Credits	57. Out-of-state tax credit. Include IA 130. ....	57. .00	▲ .00
	58. Iowa Fuel tax credit. Include IA 4136. ....	58. .00	▲ .00
	59. Check One: Child and dependent care credit <input type="checkbox"/> OR ▲ Early childhood development credit <input type="checkbox"/>	59. .00	▲ .00
	60. Iowa earned income tax credit. 15.0% (.15) of federal credit .....	60. .00	▲ .00
	61. Other refundable credits. Include IA 148 Tax Credits Schedule. ....	61. .00	▲ .00
	62. Total refundable credits. ADD lines 57 - 61. ....	62. .00	▲ .00
	63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0 .....	63. .00	▲ .00
	64. Taxpayers trust fund tax credit. See instructions .....	64. .00	▲ .00
	65. Iowa income tax withheld. ....	65. .00	▲ .12
	66. Estimated and voucher payments made for tax year 2014. ....	66. .00	▲ .00
	67. TOTAL. ADD lines 62, 64, 65, and 66 .....	67. .00	▲ .12
	68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here .....	68. .00	12 .00

## Example 1

Step 11 Refund or Amount Due	69. If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid. ....	69. ▲ _____	12 .00
	70. Amount of line 69 to be REFUNDED. ....	REFUND	70. ▲ _____
	For a faster refund file electronically. Go to <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> for details		
	71. Amount of line 69 to be applied to your 2015 estimated tax.....	71. .00	▲ .00
	72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE .....	72. ▲ _____	.00
	73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ <input type="checkbox"/>	73. ▲ _____	.00
	74. Penalty and interest ▲ 74A.Penalty .00 ▲ 74b. Interest .00 ADD Enter total. ....	74. .00	
	75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. ....	PAY THIS AMOUNT	75. ▲ _____

You can pay online at [www.iowa.gov/tax](http://www.iowa.gov/tax).

Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

Step 12	Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	\$1.50 to Republican Party	<input type="checkbox"/>	\$1.50 to Republican Party	<input type="checkbox"/>	
	▲ Spouse	\$1.50 to Democratic Party	<input type="checkbox"/>	▲ Yourself	\$1.50 to Democratic Party	<input type="checkbox"/>
		\$1.50 to Campaign Fund	<input type="checkbox"/>		\$1.50 to Campaign Fund	<input type="checkbox"/>

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE	Jane Jones	2-1-15 ▲ <input type="checkbox"/>				
	Your Signature	Date	Check if Deceased	Date of Death	Preparer's Signature	Date
		▲ <input type="checkbox"/>				
Spouse's Signature		Date	Check if Deceased	Date of Death	Preparer's PTIN	Firm's FEIN
					Daytime Telephone Number	Daytime Telephone Number

This return is due April 30, 2015. Please sign, enclose W-2s, and verify SSNs.  
MAILING ADDRESS: See line 75 above.

## Centralized Employee Registry Reporting Form

TO BE COMPLETED BY THE EMPLOYER  
within 15 days of hire. Please Print or Type.

### EMPLOYER INFORMATION

#### FEIN Required

-  -  -  -  -  -  -

Telephone Number: (\_\_\_\_) \_\_\_\_ - \_\_\_\_

FEIN plus last 3-digit suffix used when filing Iowa withholding tax.

Name: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State:  \_\_\_\_\_ ZIP:  -  -  -  -

**Questions: For A through D below, please see instructions on back for definitions and clarification.**

A. Is dependent health care coverage available? Yes  or No

B. Approximate date this employee qualifies for coverage:  /  /  /

C. Employee start date:  /  /  /  /  /   
MM DD YYYY

D. Address where income withholding and garnishment orders should be sent, if different than above address.

Address: \_\_\_\_\_

City: \_\_\_\_\_ State:  \_\_\_\_\_ ZIP:  -  -  -  -

### EMPLOYEE INFORMATION

Employee's Date of Birth:  /  /  /  Employee's Social Security Number:  -  -  /  /  /

MM DD YYYY

Last Name: \_\_\_\_\_ First Name: \_\_\_\_\_ Middle Initial: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_



Iowa Department of Revenue  
[www.iowa.gov/tax](http://www.iowa.gov/tax)

## Example 1

**2015 IA W-4**

### Employee Withholding Allowance Certificate

To be completed by the employee

Marital status:  Single  Married (If married but legally separated, check Single.)

Social Security Number: 111-22-3333

Print your full name Jane Jones

City: Ankeny State: IA ZIP: 50021

Home Address: 200 Shady Lane

City: Ankeny State: IA ZIP: 50021

**EXEMPTION FROM WITHHOLDING.** If you do not expect to owe any Iowa income tax this year, and expect to have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here: EXEMPT and the year effective here: 2015 Nonresidents may not claim this exemption.

Check this box if you are claiming exemption from Iowa tax based on the Military Spouses Residency Relief Act of 2009.

If claiming the military spouse exemption, enter your state of domicile here: \_\_\_\_\_

#### IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:

1. Personal allowances ..... 1.
2. Allowances for dependents ..... 2.
3. Allowances for itemized deductions ..... 3.
4. Allowances for adjustments to income ..... 4.
5. Allowances for child and dependent care credit ..... 5.
6. Total allowances. Add lines 1 through 5. ..... 6.
7. Additional amount, if any, you want deducted each pay period ..... 7.

I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.

Employee Signature: Jane Jones

Date: 02/01/2015

**Employers:** Detach this part and keep in your records unless more than 22 withholding allowances are claimed. If more than 22 allowances are claimed, complete the section below and send it to the Iowa Department of Revenue. See Employer Withholding Requirements on the back of this form.

Employer's name / address:

FEIN:

44-019a (08/12/14)

## Example 2 – Information about the Taxpayer

Name: John Smith

Address: 100 Wistful Vista Ave.  
Clear Lake, IA 50428

John has lived at this address throughout 2014.

John is claimed as a dependent on his parent's Iowa income tax return.

John earned wages from a part-time job.

John earned interest from a bank account.

John filed federal and Iowa income tax returns for tax year 2013.

John did not qualify for the low income exemption on his 2013 Iowa return.

John claimed a federal tax deduction on his 2013 Iowa return.

John received a federal income tax refund of \$150 in 2014.

John does not itemize deductions.



## **Example 2**

### **Instructions for Steps & Lines on the IA 1040 Applicable to John Smith** (also see Expanded Instructions online at <https://tax.iowa.gov/expanded-instructions-view>)

## **STEP 1 NAME AND ADDRESS**

### **Name and Mailing Address**

Enter his name and mailing address on the return.

### **Social Security Number**

Enter his Social Security Number in the “Your SSN” box on the form.

### **County**

Enter the number of the county he lived in on December 31, 2014.

County and school district numbers can be found in the 2014 IA1040 Instructions at the back of this packet.

### **School District Number**

Enter the number of the school district he lived in on December 31, 2014. This matters because some school districts levy an additional surtax which is calculated on line 52.

## **STEP 2 FILING STATUS**

Filing status must be marked. This determines calculations for other sections of the return.

### **Status 1. Single**

Check filing status 1 because John was unmarried December 31, 2014. All single filers must also answer the question, "Were you claimed as a dependent on another person's Iowa return?"

**If this question is not answered, the taxpayer will be taxed as a dependent, which means he will be subject to a lower threshold for the exemption from tax (see Step 6).**

The IRS determines whether or not a person is a dependent. The IRS has guidelines that also determine which parent/guardian can claim a dependent when separate returns are filed (such as in the case of divorced parents). The Iowa Department of Revenue follows those IRS guidelines.

## **STEP 3 EXEMPTION CREDITS**

### **A. YOU**

#### **a. Personal Credit**

Because John is filing single (filing status 1), he enters 1 in the Personal Credit blank to the right of the triangle in the right column.

Add the number of personal credits and multiply by \$40. Enter this amount on the \$ line on the far right.

#### **Note to dependents filing their own returns:**

John may claim a \$40 personal exemption credit even though he is claimed as a dependent on another person's Iowa return.

## **STEP 5 GROSS INCOME**

### **Filing Status 1**

Complete only column A (You or Joint).

#### **1. WAGES, SALARIES, TIPS, ETC.**

Report the amount shown in box 1 of the W-2.

#### **2. TAXABLE INTEREST INCOME.**

Report the amount shown in box 1 of the 1099-INT.

John has no other source of income, so the remaining lines under Step 4 can be left blank.

#### **15. GROSS INCOME.**

Add lines 1 through 14 and enter the total.

## **STEP 6 ADJUSTMENTS TO INCOME**

### **25. TOTAL ADJUSTMENTS.**

John has no adjustments, so lines 16 through 24 can be left blank and the sum entered as zero.

### **26. NET INCOME.**

Subtract line 25 from line 15 and enter the result.

A dependent claimed on another person's Iowa return who is using filing status 1 (single) is exempt from Iowa tax if net income on line 26 is less than \$5,000. John is not exempt.

Taxpayers filing status 1 but not claimed as a dependent on another Iowa tax return are exempt from Iowa tax if net income is less than \$9,000, the filing threshold for single filers under age 65.

## **STEP 7 FEDERAL TAX ADDITION AND DEDUCTION**

### **27. FEDERAL INCOME TAX REFUND/OVERPAYMENT RECEIVED IN 2014.**

John must report the amount of federal refund he received on line 27 because he filed an Iowa tax return in 2013 and deducted the federal tax payment. The amount reported on this line should not exceed the total amount of any federal tax deduction taken on the prior year(s) Iowa return.

#### **Include the following:**

- The refund received on John's 2013 federal tax return

To find the amount received, John can check the copy of his return from the prior year (it is very important to keep copies of tax returns for at least three years) or call the IRS at 1-800-829-1040. This information is not available from the Iowa Department of Revenue.

- Any federal refunds received in 2014 for other years that were amended or filed late

### **29. ADDITION FOR FEDERAL TAXES.**

Add lines 27 and 28 and enter the total.

### **30. TOTAL.**

Add lines 26 and 29. Iowa requires federal refunds received during the year to be included as taxable income.

### **31. FEDERAL TAX WITHHELD.**

Enter the sum of amounts listed in box 2 labeled “Federal income tax withheld” on the W-2 and box 4 on the 1099-INT.

### **34. DEDUCTION FOR FEDERAL TAXES.**

Add lines 31, 32, and 33. Iowa allows taxpayers to take a deduction for federal income tax paid during the year.

### **35. BALANCE.**

Subtract the amount on line 34 from line 30 and enter here and on line 36.

## **STEP 8 TAXABLE INCOME (ITEMIZED OR STANDARD DEDUCTION)**

### **37. DEDUCTION.**

John may itemize deductions or claim the Iowa standard deduction, whichever is larger.

The standard deduction is a flat dollar amount that reduces the amount of income which is taxed.

Itemized deductions include things like:

- Medical & dental expenses
- Property taxes
- Home mortgage interest
- Charitable contributions

John does not have these types of deductions, so he chooses to take the standard deduction.

#### **Standard Deduction**

For tax year 2014, the Iowa standard deduction for filing status 1 is \$1,920. Check the standard box on line 37 and enter \$1,920 on line 37.

### **38. TAXABLE INCOME.**

Subtract line 37 from line 36 and enter the difference.

## **STEP 9 TAX CREDITS AND CHECKOFF CONTRIBUTIONS (TAX CALCULATION)**

### **39. TAX FROM TABLES OR ALTERNATE TAX.**

Taxpayers using filing status 1 cannot use the alternate tax. Calculate John's tax liability using the tax tables found in the 2014 IA1040 Instructions available at the back of this packet. Find the income range in which the amount on line 38 falls and enter the corresponding amount of tax on line 39.

### **42. TOTAL TAX.**

Add lines 39, 40, and 41.

### **43. TOTAL EXEMPTION CREDIT AMOUNT.**

Enter the total amount of exemption credits from Step 3, side 1 of the IA 1040.

### **46. TOTAL CREDITS.**

Add lines 43, 44, and 45.

### **47. BALANCE.**

Subtract the amount on line 46 from the amount on line 42.

### **49. BALANCE.**

Subtract the amount on line 48 from line 47.

### **51. BALANCE.**

Subtract the amount on line 50 from the amount on line 49.

## **52. SCHOOL DISTRICT SURTAX/EMERGENCY MEDICAL SERVICES SURTAX.**

### **School District Surtax**

Multiply the amount on line 51 by the surtax rate and enter the result. The school district surtax rate list can be found in the 2014 IA 1040 Instructions available at the back of this packet.

Residents of school districts that do not have a surtax should enter zero on line 52.

The applicable school district is the one in which John resided on the last day of the tax year.

## **Emergency Medical Services (EMS) Surtax**

Counties may impose a countywide Emergency Medical Services (EMS) income surtax. At this time, Appanoose is the only county that has an EMS surtax. The EMS surtax is included in the school district surtax list.

### **53. TOTAL TAX.**

Add lines 51 and 52 and enter the total on line 53.

### **54. TOTAL TAX BEFORE CONTRIBUTIONS.**

Enter the amount from line 53 on line 54.

### **55. CONTRIBUTIONS.**

All filers can volunteer to contribute to one of the four check-offs listed on the tax return. Any amounts indicated on these lines will result in a lower refund or a higher tax owed with the return. Amounts should be entered in the line next to the specific check-off and totaled on line 55. John chooses to skip this line.

### **56. TOTAL TAX AND CONTRIBUTIONS.**

Add lines 54 and 55 and enter the total on line 56.

## **STEP 10 CREDITS**

### **62. TOTAL REFUNDABLE CREDITS.**

Add the amounts on lines 57 through 61 and enter the total.

### **63. TAX AFTER CREDITS.**

Subtract line 62 from line 53. If less than zero, enter zero.

### **64. TAXPAYERS TRUST FUND TAX CREDIT**

A tax credit of \$15 can be claimed for each taxpayer who files a 2014 Iowa 1040 return by November 2, 2015. If the 2014 Iowa 1040 return is filed after November 2, 2015, no credit will be allowed. This tax credit can vary in amount each tax year, with a possibility the credit will equal \$0.

Dependents filing their own returns may also claim the \$15 Taxpayers Trust Fund Tax Credit even though they are claimed as a dependent on another person's tax return.

The credit is limited to the tax liability shown on line 63 or \$15, whichever is less. John has a tax liability of \$32, so his Taxpayers Trust Fund Tax Credit equals \$15.

## **65. IOWA INCOME TAX WITHHELD.**

Enter the total amount of income tax withheld for Iowa from box 17 of John's W-2 and box 15 of John's 1099-INT.

## **67. TOTAL.**

Add the amounts on lines 62, 64, 65, and 66 and enter the total.

## **68. TOTAL CREDITS.**

Enter the amount from line 67.

## **STEP 11 REFUND OR AMOUNT YOU OWE**

## **69. AMOUNT YOU OVERPAID.**

If line 68 is more than line 56, subtract line 56 from line 68 and enter the difference on line 69. This amount can be refunded to him.

## **70. AMOUNT TO BE REFUNDED.**

Enter the amount shown on line 69 to be refunded.

### **Paper-filers:**

Allow at least 10 - 12 weeks to receive your refund. Errors delay return processing. Typically, paper returns have an error rate of 30%. Errors can delay a refund up to six additional months. Direct deposit is not available to paper filers.

### **E-filers:**

Receive a refund in two weeks or less by filing electronically. Typically, less than 10% of electronic returns need review each year. Iowa has several options for e-filing that can be found at the Iowa Department of Revenue website. Some of them are free. Direct deposit is available only to e-filers. Direct deposit of Iowa refunds can only be made into one account.

### **STEP 13: SIGNATURE**

Returns are not processed and refunds are not issued if returns are not signed. Include a daytime telephone number. Electronic returns include alternative methods for “signing” the return as part of the submittal process.

Example 2

	a Employee's social security number 444-55-6666	OMB No. 1545-0008								
b Employer identification number (EIN) 42-0000000			1 Wages, tips, other compensation 7,500.00	2 Federal income tax withheld 528.00						
c Employer's name, address, and ZIP code  Part-Time Job			3 Social security wages	4 Social security tax withheld						
			5 Medicare wages and tips	6 Medicare tax withheld						
			7 Social security tips	8 Allocated tips						
d Control number			9	10 Dependent care benefits						
e Employee's first name and initial      Last name  John Smith 100 Wistful Vista Ave Clear Lake, IA 50428			Suff.	11 Nonqualified plans	12a o o o o o					
			13	Statutory employee	Retirement plan	Third-party sick pay	12b o o o o o			
			14	Other			12c o o o o o			
							12d o o o o o			
f Employee's address and ZIP code										
15 State IA	Employer's state ID number 42-0000000-001	16 State wages, tips, etc. 7,500.00	17 State income tax 108.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name				

Form **W-2** Wage and Tax Statement

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return

2014

Department of the Treasury—Internal Revenue Service

Example 2

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	<b>2014</b>	<b>Interest Income</b>
Bank Account		1 Interest income  \$15.00	Form 1099-INT		
PAYER'S federal identification number  35-0000000		2 Early withdrawal penalty  \$			
RECIPIENT'S identification number  444-55-6666		3 Interest on U.S. Savings Bonds and Treas. obligations  \$			
RECIPIENT'S name  John Smith		4 Federal income tax withheld  \$ -0-	5 Investment expenses  \$	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
Street address (including apt. no.)  100 Wistful Vista Ave		6 Foreign tax paid  \$ -0-	7 Foreign country or U.S. possession  \$		
City or town, state or province, country, and ZIP or foreign postal code  Clear Lake, IA 50428		8 Tax-exempt interest  \$	9 Specified private activity bond interest  \$		
Account number (see instructions)		10 Market discount  \$	11 Bond premium  \$		
		12 Tax-exempt bond CUSIP no.	13 State IA	14 State identification no. 35-0000000-001	15 State tax withheld \$ -0- \$

Form 1099-INT

(keep for your records)

[www.irs.gov/form1099int](http://www.irs.gov/form1099int)

Department of the Treasury - Internal Revenue Service

# 2014 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning \_\_\_\_/\_\_\_\_ 2014 and ending \_\_\_\_/\_\_\_\_/\_\_\_\_

## Example 2

### Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name Your first name/middle initial

Smith John

Spouse's last name Spouse's first name/middle initial

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

100 Wistful Vista Ave

City, State, ZIP

Clear Lake, IA 50428

Spouse SSN • Your SSN • 444 55 6666

Email Address:

### Step 2 Filing Status: Mark one box only.

Check this box if you or your spouse were 65 or older as of 12/31/14.  •

1  Single: Were you claimed as a dependent on another person's Iowa return? Yes  No  ▲

Residence on 12/31/14: County No. • 17 School District No. • 1233

2  Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

Dependent children for whom an exemption is claimed in Step 3

3  Married filing separately on this combined return. Spouse use column B.

How many have health care coverage? (including Medicaid or hawk-i) \_\_\_\_.

4  Married filing separate returns. Spouse's name: ▲ SSN: \_\_\_\_\_

Net Income: \$ \_\_\_\_\_

5  Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6  Qualifying Widow(er) with dependent child. Name: SSN: \_\_\_\_\_

### Step 3 Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3

B. Spouse (Filing Status 3 ONLY)

A. You or Joint

b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind

▲ X \$ 40 = \$ \_\_\_\_\_ ▲ 1 X \$ 40 = \$ 40

c. Dependents: Enter 1 for each dependent

▲ X \$ 20 = \$ \_\_\_\_\_ ▲ \_\_\_\_\_ X \$ 20 = \$ \_\_\_\_\_

d. Enter first names of dependents here

▲ X \$ 40 = \$ \_\_\_\_\_ ▲ \_\_\_\_\_ X \$ 40 = \$ \_\_\_\_\_

e. Total \$ \_\_\_\_\_ e. Total \$ 40

### Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet

B. Spouse/Status 3 ▲

A. You or Joint ▲

B. Spouse/Status 3 A. You or Joint

Step 5 Gross Income	1. Wages, salaries, tips, etc.....	2. Taxable interest income. If more than \$1,500, complete Sch. B .....	3. Ordinary dividend income. If more than \$1,500, complete Sch. B.....	4. Alimony received.....	5. Business income/(loss) from federal Schedule C or C-EZ.....	6. Capital gain/(loss), federal Sch. D if required for federal purposes .....	7. Other gains/(losses) from federal form 4797 .....	8. Taxable IRA distributions.....	9. Taxable pensions and annuities .....	10. Rents, royalties, partnerships, estates, etc .....	11. Farm income/(loss) from federal Schedule F .....	12. Unemployment compensation. See instructions .....	13. Gambling winnings .....	14. Other income, bonus depreciation, and section 179 adjustment .....	15. Gross Income. Add lines 1-14.....	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint		
	1. _____ .00	2. _____ .00	3. _____ .00	4. _____ .00	5. _____ .00	6. _____ .00	7. _____ .00	8. _____ .00	9. _____ .00	10. _____ .00	11. _____ .00	12. _____ .00	13. _____ .00	14. _____ .00	15. _____ .00	7,500 .00	15 .00	0 .00	0 .00		
	16. Payments to an IRA, Keogh, or SEP.....	16. _____ .00	17. Deductible part of self-employment tax.....	17. _____ .00	18. Health insurance deduction .....	18. _____ .00	19. Penalty on early withdrawal of savings .....	19. _____ .00	20. Alimony paid .....	20. _____ .00	21. Pension/retirement income exclusion.....	21. _____ .00	22. Moving expense deduction from federal form 3903.....	22. _____ .00	23. Iowa capital gain deduction; certain sales only. See instructions .....	23. _____ .00	24. Other adjustments .....	24. _____ .00	25. _____ .00	▲ 0 .00	
	26. Net Income. Subtract line 25 from line 15.....	26. _____ .00	27. Federal income tax refund / overpayment received in 2014 .....	27. _____ .00	28. Self-employment/household employment taxes.....	28. _____ .00	29. Addition for federal taxes. Add lines 27 and 28 .....	29. _____ .00	30. Total. Add lines 26 and 29.....	30. _____ .00	31. Federal tax withheld.....	31. _____ .00	32. Federal estimated tax payments made in 2014 .....	32. _____ .00	33. Additional federal tax paid in 2014 for 2013 and prior years.....	33. _____ .00	34. Deduction for federal taxes. Add lines 31, 32, and 33 .....	34. _____ .00	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 .....	35. _____ .00	150 .00
																			528 .00	528 .00	
																			0 .00	7,137 .00	

NOTE: Use only  
blue or black  
ink, no pencils  
or red ink.

Step 6 Adjust- ments to Income	16. Payments to an IRA, Keogh, or SEP.....	16. _____ .00	17. Deductible part of self-employment tax.....	17. _____ .00	18. Health insurance deduction .....	18. _____ .00	19. Penalty on early withdrawal of savings .....	19. _____ .00	20. Alimony paid .....	20. _____ .00	21. Pension/retirement income exclusion.....	21. _____ .00	22. Moving expense deduction from federal form 3903.....	22. _____ .00	23. Iowa capital gain deduction; certain sales only. See instructions .....	23. _____ .00	24. Other adjustments .....	24. _____ .00	25. _____ .00	▲ 0 .00	0 .00
	26. Net Income. Subtract line 25 from line 15.....	26. _____ .00	27. Federal income tax refund / overpayment received in 2014 .....	27. _____ .00	28. Self-employment/household employment taxes.....	28. _____ .00	29. Addition for federal taxes. Add lines 27 and 28 .....	29. _____ .00	30. Total. Add lines 26 and 29.....	30. _____ .00	31. Federal tax withheld.....	31. _____ .00	32. Federal estimated tax payments made in 2014 .....	32. _____ .00	33. Additional federal tax paid in 2014 for 2013 and prior years.....	33. _____ .00	34. Deduction for federal taxes. Add lines 31, 32, and 33 .....	34. _____ .00	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 .....	35. _____ .00	150 .00
																			528 .00	528 .00	
																			0 .00	7,137 .00	

Step 7 Federal Tax Addition and Deduction	27. Federal income tax refund / overpayment received in 2014 .....	27. _____ .00	28. Self-employment/household employment taxes.....	28. _____ .00	29. Addition for federal taxes. Add lines 27 and 28 .....	29. _____ .00	30. Total. Add lines 26 and 29.....	30. _____ .00	31. Federal tax withheld.....	31. _____ .00	32. Federal estimated tax payments made in 2014 .....	32. _____ .00	33. Additional federal tax paid in 2014 for 2013 and prior years.....	33. _____ .00	34. Deduction for federal taxes. Add lines 31, 32, and 33 .....	34. _____ .00	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 .....	35. _____ .00	150 .00	
																			528 .00	528 .00
																			0 .00	7,137 .00

## 2014 IA 1040, page 2

**Step 8  
Taxable Income**

36. BALANCE. From side 1, line 35.....	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input checked="" type="checkbox"/> X		36. .00	37. .00 ▲	7,137.00 1,920.00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....		38. .00		5,217.00

**Step 9  
Tax, Credits, and Check-off Contributions**

39. Tax from tables or alternate tax .....	39. .00 ▲	70.00
40. Iowa lump-sum tax. 25% of federal tax from form 4972 .....	40. .00 ▲	.00
41. Iowa minimum tax. Attach IA 6251. ....	41. .00 ▲	.00
42. Total tax. ADD lines 39, 40, and 41. ....	42. .00	70.00
43. Total exemption credit amount(s) from Step 3, side 1.....	43. .00	40.00
44. Tuition and textbook credit for dependents K-12. ....	44. .00 ▲	.00
45. Volunteer firefighter/EMS/reserve peace officer credit.....	45. .00 ▲	.00
46. Total credits. ADD lines 43, 44, and 45. ....	46. .00	40.00
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. ....	47. .00 ▲	30.00
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....	48. .00 ▲	.00
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. ....	49. .00 ▲	30.00
50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	50. .00 ▲	.00
51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. ....	51. .00 ▲	30.00
52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51. ....	52. .00 ▲	2.00
53. Total tax. ADD lines 51 and 52. ....	53. .00 ▲	32.00
54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here. ....	54. .00	32.00
55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.		

Fish/Wildlife 55a: ▲ \_\_\_\_\_ State Fair 55b: ▲ \_\_\_\_\_ Firefighters/Veterans 55c: ▲ \_\_\_\_\_ Child abuse Prevention 55d: ▲ \_\_\_\_\_ Enter here..... 55. .00

56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here. .... 56. ▲ 32.00

**Step 10  
Credits**

57. Out-of-state tax credit. Include IA 130. ....	57. .00 ▲	.00
58. Iowa Fuel tax credit. Include IA 4136.....	58. .00 ▲	.00
59. Check One: Child and dependent care credit <input type="checkbox"/> OR ▲ Early childhood development credit <input type="checkbox"/>	59. .00 ▲	.00
60. Iowa earned income tax credit. 15.0% (.15) of federal credit .....	60. .00 ▲	.00
61. Other refundable credits. Include IA 148 Tax Credits Schedule. ....	61. .00 ▲	.00
62. Total refundable credits. ADD lines 57 - 61. ....	62. .00 ▲	0.00
63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0 .....	63. .00 ▲	32.00
64. Taxpayers trust fund tax credit. See instructions.....	64. .00 ▲	15.00
65. Iowa income tax withheld. ....	65. .00 ▲	108.00
66. Estimated and voucher payments made for tax year 2014. ....	66. .00 ▲	.00
67. TOTAL. ADD lines 62, 64, 65, and 66 .....	67. .00 ▲	123.00
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here .....	68. .00	123.00

## Example 2

**Step 11  
Refund or Amount Due**

69. If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid. ....	69. ▲	91.00
70. Amount of line 69 to be REFUNDED. ....	REFUND	70. ▲ 91.00
For a faster refund file electronically. Go to <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> for details		
71. Amount of line 69 to be applied to your 2015 estimated tax.....	71. .00 ▲	.00
72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE .....	72. ▲	.00
73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ <input type="checkbox"/>	73. ▲	.00
74. Penalty and interest ▲ 74A.Penalty .00 ▲ 74b. Interest .00 ADD Enter total. ....	74. .00	
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.....	PAY THIS AMOUNT	75. ▲ .00

You can pay online at [www.iowa.gov/tax](http://www.iowa.gov/tax).  
Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

**Step 12**

Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	\$1.50 to Republican Party ▲ Spouse \$1.50 to Democratic Party \$1.50 to Campaign Fund	\$1.50 to Republican Party ▲ Yourself \$1.50 to Democratic Party \$1.50 to Campaign Fund
---	--	--

**Step 13** I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

**SIGN HERE**

John Smith

2-1-15 ▲

Your Signature	Date	Check if Deceased	Date of Death	Preparer's Signature	Date
▲ <input type="checkbox"/>					
Spouse's Signature	Date	Check if Deceased	Date of Death	Preparer's PTIN	Firm's FEIN
Daytime Telephone Number				Daytime Telephone Number	

This return is due April 30, 2015. Please sign, enclose W-2s, and verify SSNs.  
MAILING ADDRESS: See line 75 above.

## Multiple Choice Quiz

1. Why do I need to enter my school district number on the return?
  - a. The state needs to know where I go to school
  - b. Some school districts impose a school district surtax
  - c. To see if I qualify for scholarships
  - d. None of the above
2. What happens if I don't answer the question "Were you claimed as a dependent on another person's Iowa return?"
  - a. It doesn't matter if the question is answered
  - b. The state will assume I'm not a dependent
  - c. The state will assume I am a dependent and I'll be subject to a lower threshold for exemption from tax
  - d. The state will check with my parents
3. If I use filing status 1 (single) and I'm claimed as a dependent, what is the amount of my Iowa personal exemption credit?
  - a. \$0
  - b. \$20
  - c. \$40
  - d. \$50
4. Which of these can be found on a W-2?
  - a. Amount of wages earned
  - b. Federal income tax withheld
  - c. State income tax withheld
  - d. All of the above
5. What is the purpose of entering the amount of federal tax withheld on my Iowa income tax return?
  - a. The federal IRS requires states to include that amount on state returns
  - b. Iowa allows a deduction for federal taxes paid
  - c. Only for informational purposes; it doesn't affect the calculation of tax
  - d. To make sure my employer is withholding the correct amount

6. Why am I required to enter the amount of my federal refund on the Iowa return?
  - a. The federal IRS requires states to include that amount on state returns
  - b. To make sure it balances with the federal tax withheld
  - c. I took a deduction for federal taxes paid in the year that generated the refund, so the refund counts as income on my Iowa return
  - d. I'm not required to; entering the amount is optional
7. Which of the following statements are true?
  - a. I can choose the itemized or standard deduction, whichever is larger
  - b. The standard deduction is a flat dollar amount
  - c. An example of an itemized deduction is charitable contributions
  - d. All are true
8. Why should I file an Iowa return if I qualify for the low income exemption?
  - a. To claim a refund of any Iowa tax withheld
  - b. Everyone who earns income is required to file
  - c. So my employer won't withhold tax anymore
  - d. None of the above
9. Why is there a line on the Iowa return for contributions / check-offs?
  - a. Everyone is required to contribute to at least one
  - b. Everyone getting a refund is required to contribute to at least one
  - c. Everyone who owes tax is required to contribute to at least one
  - d. The line is available to anyone who wants to contribute voluntarily
10. What are the benefits of filing electronically (eFile)?
  - a. Refunds are issued quicker
  - b. Most students can eFile for free
  - c. Calculations are checked automatically
  - d. All of the above



Iowa Department of  
**REVENUE**

## **Multiple Choice Quiz Answer Key**

1. b
2. c
3. c
4. d
5. b
6. c
7. d
8. a
9. d
10. d



Iowa Department of  
**REVENUE**

## **Practice Exercise 1 – Information about the Taxpayer**

Name: Bill Johnson

Address: 300 Fountain View Drive  
Council Bluffs, IA 51501

Bill has lived at this address throughout 2014.

Bill is claimed as a dependent on his parent's Iowa income tax return.

Bill earned wages from a part-time job.

Bill earned interest from a bank account.



Iowa Department of  
**REVENUE**

Practice Exercise 1

	a Employee's social security number <b>777-88-9999</b>	OMB No. 1545-0008				
b Employer identification number (EIN) <b>42-0000000</b>		1 Wages, tips, other compensation <b>4,750.00</b>		2 Federal income tax withheld <b>252.00</b>		
c Employer's name, address, and ZIP code  <b>Part-Time Job</b>		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial      Last name  <b>Bill Johnson</b> <b>300 Fountain View Dr</b> <b>Council Bluffs, IA 51501</b>		Suff. 11 Nonqualified plans		12a  c o d e		
		13 <input type="checkbox"/> Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay		12b  c o d e		
		14 Other		12c  c o d e		
				12d  c o d e		
f Employee's address and ZIP code						
15 State <b>IA</b>	Employer's state ID number <b>42-0000000-001</b>	16 State wages, tips, etc. <b>4,750.00</b>	17 State income tax <b>24.00</b>	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return

2014

Department of the Treasury—Internal Revenue Service

Practice Exercise 1

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112
Bank Account		1 Interest Income  \$25.00	2014 Interest Income  Form 1099-INT
		2 Early withdrawal penalty  \$	Copy B  For Recipient
PAYER'S federal identification number  35-0000000		3 Interest on U.S. Savings Bonds and Treas. obligations  \$	
RECIPIENT'S name  Bill Johnson Street address (including apt. no.)  300 Fountain View Dr		4 Federal income tax withheld  \$-0-	5 Investment expenses  \$
City or town, state or province, country, and ZIP or foreign postal code  Council Bluffs, IA 51501		6 Foreign tax paid  \$	7 Foreign country or U.S. possession  \$
Account number (see instructions)		8 Tax-exempt interest  \$	9 Specified private activity bond interest  \$
		10 Market discount  \$	11 Bond premium  \$
		12 Tax-exempt bond CUSIP no.	13 State IA 14 State identification no. 35-000000-001 15 State tax withheld \$ -0- \$

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Form 1099-INT

(keep for your records)

[www.irs.gov/form1099int](http://www.irs.gov/form1099int)

Department of the Treasury - Internal Revenue Service



## 2014 IA 1040, page 2

Step 8 Taxable Income	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	36. BALANCE. From side 1, line 35.....	36. .00	36. .00	36. .00
	37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>	37. .00	37. .00	37. .00
	38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....	38. .00	38. .00	38. .00

Step 9 Tax, Credits, and Check- off Contribu- tions	39. Tax from tables or alternate tax .....	39. .00	▲ .00	
	40. Iowa lump-sum tax. 25% of federal tax from form 4972 .....	40. .00	▲ .00	
	41. Iowa minimum tax. Attach IA 6251. ....	41. .00	▲ .00	
	42. Total tax. ADD lines 39, 40, and 41. ....	42. .00		.00
	43. Total exemption credit amount(s) from Step 3, side 1. ....	43. .00		.00
	44. Tuition and textbook credit for dependents K-12. ....	44. .00	▲ .00	
	45. Volunteer firefighter/EMS/reserve peace officer credit. ....	45. .00	▲ .00	
	46. Total credits. ADD lines 43, 44, and 45. ....	46. .00		.00
	47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. ....	47. .00	▲ .00	
	48. Credit for nonresident or part-year resident. Include IA 126 and federal return. ....	48. .00	▲ .00	
	49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. ....	49. .00	▲ .00	
	50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule. ....	50. .00	▲ .00	
	51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. ....	51. .00	▲ .00	
	52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51. ....	52. .00	▲ .00	
	53. Total tax. ADD lines 51 and 52. ....	53. .00	▲ .00	0.00
	54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here. ....	54. .00		0.00
	55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.			

Fish/Wildlife 55a: ▲ \_\_\_\_\_ State Fair 55b: ▲ \_\_\_\_\_ Firefighters/Veterans 55c: ▲ \_\_\_\_\_ Child abuse Prevention 55d: ▲ \_\_\_\_\_ Enter here..... 55. \_\_\_\_\_ .00  
56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here. .... 56. ▲ 0.00

Step 10 Credits	57. Out-of-state tax credit. Include IA 130. ....	57. .00	▲ .00	
	58. Iowa Fuel tax credit. Include IA 4136. ....	58. .00	▲ .00	
	59. Check One: Child and dependent care credit <input type="checkbox"/> OR ▲ Early childhood development credit <input type="checkbox"/>	59. .00	▲ .00	
	60. Iowa earned income tax credit. 15.0% (.15) of federal credit .....	60. .00	▲ .00	
	61. Other refundable credits. Include IA 148 Tax Credits Schedule. ....	61. .00	▲ .00	
	62. Total refundable credits. ADD lines 57 - 61. ....	62. .00	▲ .00	0.00
	63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0 .....	63. .00	▲ .00	0.00
	64. Taxpayers trust fund tax credit. See instructions .....	64. .00	▲ .00	0.00
	65. Iowa income tax withheld. ....	65. .00	▲ .00	24.00
	66. Estimated and voucher payments made for tax year 2014. ....	66. .00	▲ .00	
	67. TOTAL. ADD lines 62, 64, 65, and 66 .....	67. .00	▲ .00	24.00
	68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here .....	68. .00		24.00

Step 11 Refund or Amount Due	69. If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid. ....	69. ▲ .00		24.00
	70. Amount of line 69 to be REFUNDED. ....		REFUND	70. ▲ .00
	For a faster refund file electronically. Go to <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> for details			
	71. Amount of line 69 to be applied to your 2015 estimated tax.....	71. .00	▲ .00	
	72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE .....		72. ▲ .00	
	73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ <input type="checkbox"/>		73. ▲ .00	
	74. Penalty and interest ▲ 74A. Penalty .00 ▲ 74b. Interest .00 ADD Enter total. ....		74. .00	
	75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. ....		PAY THIS AMOUNT	75. ▲ .00
	You can pay online at <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> .			
	Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.			

Step 12	Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	\$1.50 to Republican Party	▲ Yourself	\$1.50 to Republican Party
		▲ Spouse \$1.50 to Democratic Party		\$1.50 to Democratic Party
		\$1.50 to Campaign Fund		\$1.50 to Campaign Fund

Step 13	I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.			
	<b>Bill Johnson</b> 2-1-15 ▲ <input type="checkbox"/>			
	Your Signature	Date	Check if Deceased	Date of Death
			▲ <input type="checkbox"/>	
	Spouse's Signature	Date	Check if Deceased	Date of Death
			Daytime Telephone Number	Daytime Telephone Number

This return is due April 30, 2015. Please sign, enclose W-2s, and verify SSNs.  
MAILING ADDRESS: See line 75 above.



## Practice Exercise 2 – Information about the Taxpayer

Name: Mary Brown

Address: 400 Rolling Hills Ave.  
Cedar Rapids, IA 52401

Mary has lived at this address throughout 2014.

Mary is claimed as a dependent on her parent's Iowa income tax return.

Mary earned wages from a part-time job.

Mary earned interest from a bank account.

Mary filed federal and Iowa income tax returns for tax year 2013.

Mary did not qualify for the low income exemption on her 2013 Iowa return.

Mary claimed a federal tax deduction on her 2013 Iowa return.

Mary received a federal income tax refund of \$200 in 2014.

Mary does not itemize deductions.



Iowa Department of  
**REVENUE**

Practice Exercise 2

	a Employee's social security number <b>000-11-2222</b>	OMB No. 1545-0008				
b Employer identification number (EIN) <b>42-0000000</b>		1 Wages, tips, other compensation <b>8,000.00</b>	2 Federal income tax withheld <b>576.00</b>			
c Employer's name, address, and ZIP code  <b>Part-Time Job</b>		3 Social security wages	4 Social security tax withheld			
		5 Medicare wages and tips	6 Medicare tax withheld			
		7 Social security tips	8 Allocated tips			
d Control number		9	10 Dependent care benefits			
e Employee's first name and initial      Last name  <b>Mary Brown 400 Rolling Hills Ave Cedar Rapids, IA 52401</b>		Suff.	11 Nonqualified plans	12a c o d e		
			13 Statutory employee <input type="checkbox"/>	Retirement plan <input type="checkbox"/>	Third-party sick pay <input type="checkbox"/>	12b c o d e
			14 Other			12c c o d e
						12d c o d e
f Employee's address and ZIP code				19 Local income tax	20 Locality name	
15 State <b>IA</b>	Employer's state ID number <b>42-0000000-001</b>	16 State wages, tips, etc. <b>8,000.00</b>	17 State income tax <b>125.00</b>	18 Local wages, tips, etc.		

Form **W-2** Wage and Tax Statement

**2014**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local  
Income Tax Return

Practice Exercise 2

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	<b>2014 Interest Income</b>
Bank Account		\$20.00	Form 1099-INT	
PAYER'S federal identification number 35-0000000		1 Interest income \$20.00	2 Early withdrawal penalty \$	<b>Copy B</b>  <b>For Recipient</b>
RECIPIENT'S identification number 000-11-2222		3 Interest on U.S. Savings Bonds and Treas. obligations \$	4 Federal income tax withheld \$-0-	
RECIPIENT'S name Mary Brown Street address (including apt. no.) 400 Rolling Hills Ave City or town, state or province, country, and ZIP or foreign postal code Cedar Rapids, IA 52401		5 Investment expenses \$	6 Foreign tax paid \$	 This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
		7 Foreign country or U.S. possession \$	8 Tax-exempt interest \$	
		9 Specified private activity bond interest \$	10 Market discount \$	11 Bond premium \$
Account number (see instructions)		12 Tax-exempt bond CUSIP no. IA	13 State IA	14 State identification no. 35-0000000-001
				15 State tax withheld \$ -0-

Form 1099-INT

(keep for your records)

[www.irs.gov/form1099int](http://www.irs.gov/form1099int)

Department of the Treasury - Internal Revenue Service

# 2014 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning       /       2014 and ending       /      /      

## Practice Exercise 2

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name Brown Your first name/middle initial Mary

Spouse's last name  Spouse's first name/middle initial

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

400 Rolling Hills Ave

City, State, ZIP

Cedar Rapids, IA 52401

Spouse SSN • Your SSN • 000 11 2222

Email Address:

**Step 2 Filing Status: Mark one box only.**

Check this box if you or your spouse were 65 or older as of 12/31/14.  •

1  Single: Were you claimed as a dependent on another person's Iowa return? Yes  No  ▲ Residence on 12/31/14: County No. • 57 School District No. • 1053

2  Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

Dependent children for whom an exemption is claimed in Step 3

3  Married filing separately on this combined return. Spouse use column B.

How many have health care coverage? (including Medicaid or hawk-i) \_\_\_\_\_.

4  Married filing separate returns. Spouse's name: \_\_\_\_\_ ▲ SSN: \_\_\_\_\_

Net Income: \$ \_\_\_\_\_

5  Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6  Qualifying Widow(er) with dependent child. Name: \_\_\_\_\_ SSN: \_\_\_\_\_

**Step 3 Exemptions**

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3

B. Spouse (Filing Status 3 ONLY)

A. You or Joint

b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind

▲ \_\_\_\_\_ X \$ 40 = \$ \_\_\_\_\_

▲ 1 X \$ 40 = \$ 40

c. Dependents: Enter 1 for each dependent

▲ \_\_\_\_\_ X \$ 20 = \$ \_\_\_\_\_

▲ \_\_\_\_\_ X \$ 20 = \$ \_\_\_\_\_

d. Enter first names of dependents here

▲ \_\_\_\_\_ X \$ 40 = \$ \_\_\_\_\_

▲ \_\_\_\_\_ X \$ 40 = \$ \_\_\_\_\_

e. Total \$ \_\_\_\_\_

e. Total \$ 40

**Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet**

B. Spouse/Status 3 ▲

A. You or Joint ▲

A. You or Joint

Step 5 Gross Income	1. Wages, salaries, tips, etc.....	1. _____ .00	8,000 .00	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	2. Taxable interest income. If more than \$1,500, complete Sch. B .....	2. _____ .00	20 .00				
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B .....	3. _____ .00	0 .00				
	4. Alimony received.....	4. _____ .00	0 .00				
	5. Business income/(loss) from federal Schedule C or C-EZ.....	5. _____ .00	0 .00				
	6. Capital gain/(loss), federal Sch. D if required for federal purposes .....	6. _____ .00	0 .00				
	7. Other gains/(losses) from federal form 4797 .....	7. _____ .00	0 .00				
	8. Taxable IRA distributions.....	8. _____ .00	0 .00				
	9. Taxable pensions and annuities .....	9. _____ .00	0 .00				
	10. Rents, royalties, partnerships, estates, etc .....	10. _____ .00	0 .00				
	11. Farm income/(loss) from federal Schedule F .....	11. _____ .00	0 .00				
	12. Unemployment compensation. See instructions .....	12. _____ .00	0 .00				
	13. Gambling winnings .....	13. _____ .00	0 .00				
	14. Other income, bonus depreciation, and section 179 adjustment .....	14. _____ .00	0 .00				
	15. Gross Income. Add lines 1-14 .....	15. _____ .00	8,020 .00				

Step 6 Adjust- ments to Income	16. Payments to an IRA, Keogh, or SEP .....	16. _____ .00	0 .00	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	17. Deductible part of self-employment tax .....	17. _____ .00	0 .00				
	18. Health insurance deduction .....	18. _____ .00	0 .00				
	19. Penalty on early withdrawal of savings .....	19. _____ .00	0 .00				
	20. Alimony paid .....	20. _____ .00	0 .00				
	21. Pension/retirement income exclusion .....	21. _____ .00	▲ 0 .00				
	22. Moving expense deduction from federal form 3903 .....	22. _____ .00	0 .00				
	23. Iowa capital gain deduction; certain sales only. See instructions .....	23. _____ .00	▲ 0 .00				
	24. Other adjustments .....	24. _____ .00	0 .00				
	25. Total adjustments. Add lines 16-24 .....	25. _____ .00	▲ 0 .00				
	26. Net Income. Subtract line 25 from line 15 .....	26. _____ .00	▲ 8,020 .00				

**NOTE:** Use only blue or black ink, no pencils or red ink.

Step 7 Federal Tax Addition and Deduction	27. Federal income tax refund / overpayment received in 2014 .....	27. _____ .00	▲ 200 .00	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	28. Self-employment/household employment taxes .....	28. _____ .00	▲ 0 .00				
	29. Addition for federal taxes. Add lines 27 and 28 .....			29. _____ .00	200 .00		
	30. Total. Add lines 26 and 29 .....			30. _____ .00	8,220 .00		
	31. Federal tax withheld .....	31. _____ .00	▲ 576 .00				
	32. Federal estimated tax payments made in 2014 .....	32. _____ .00	▲ 0 .00				
	33. Additional federal tax paid in 2014 for 2013 and prior years .....	33. _____ .00	▲ 0 .00				
	34. Deduction for federal taxes. Add lines 31, 32, and 33 .....			34. _____ .00	576 .00		
	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 .....			35. _____ .00	7,644 .00		

## 2014 IA 1040, page 2

**Step 8  
Taxable Income**

36. BALANCE. From side 1, line 35.....	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input checked="" type="checkbox"/> X			36. .00	7,644.00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			37. .00	▲ 1,920.00
			38. .00	5,724.00

**Step 9  
Tax, Credits, and Check-off Contributions**

39. Tax from tables or alternate tax .....	39. .00	▲ 82.00
40. Iowa lump-sum tax. 25% of federal tax from form 4972 .....	40. .00	▲ .00
41. Iowa minimum tax. Attach IA 6251. ....	41. .00	▲ .00
42. Total tax. ADD lines 39, 40, and 41. ....	42. .00	82.00
43. Total exemption credit amount(s) from Step 3, side 1.....	43. .00	40.00
44. Tuition and textbook credit for dependents K-12. ....	44. .00	▲ .00
45. Volunteer firefighter/EMS/reserve peace officer credit.....	45. .00	▲ .00
46. Total credits. ADD lines 43, 44, and 45. ....	46. .00	40.00
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. ....	47. .00	▲ 42.00
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....	48. .00	▲ .00
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. ....	49. .00	▲ 42.00
50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	50. .00	▲ .00
51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. ....	51. .00	▲ 42.00
52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51. ....	52. .00	▲ .00
53. Total tax. ADD lines 51 and 52. ....	53. .00	▲ 44.00
54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here. ....	54. .00	44.00
55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.		

Fish/Wildlife 55a: ▲ \_\_\_\_\_ State Fair 55b: ▲ \_\_\_\_\_ Firefighters/Veterans 55c: ▲ \_\_\_\_\_ Child abuse Prevention 55d: ▲ \_\_\_\_\_ Enter here..... 55. .00

56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here. .... 56. ▲ 44.00

**Step 10  
Credits**

57. Out-of-state tax credit. Include IA 130. ....	57. .00	▲ .00
58. Iowa Fuel tax credit. Include IA 4136.....	58. .00	▲ .00
59. Check One: Child and dependent care credit <input type="checkbox"/> OR ▲ Early childhood development credit <input type="checkbox"/>	59. .00	▲ .00
60. Iowa earned income tax credit. 15.0% (.15) of federal credit .....	60. .00	▲ .00
61. Other refundable credits. Include IA 148 Tax Credits Schedule. ....	61. .00	▲ .00
62. Total refundable credits. ADD lines 57 - 61. ....	62. .00	▲ 0.00
63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0 .....	63. .00	▲ 44.00
64. Taxpayers trust fund tax credit. See instructions.....	64. .00	▲ 15.00
65. Iowa income tax withheld. ....	65. .00	▲ 125.00
66. Estimated and voucher payments made for tax year 2014. ....	66. .00	▲ .00
67. TOTAL. ADD lines 62, 64, 65, and 66 .....	67. .00	▲ 140.00
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here .....	68. .00	140.00

Practice  
Exercise 2

**Step 11  
Refund or Amount Due**

69. If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid. ....	69. ▲ .00	96.00	
70. Amount of line 69 to be REFUNDED. ....	REFUND	70. ▲ .00	96.00
For a faster refund file electronically. Go to <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> for details			
71. Amount of line 69 to be applied to your 2015 estimated tax.....	71. .00	▲ .00	
72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE .....	72. ▲ .00		
73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ <input type="checkbox"/>	73. ▲ .00		
74. Penalty and interest ▲ 74A.Penalty .00 ▲ 74b. Interest .00 ADD Enter total. ....	74. .00		
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.....	PAY THIS AMOUNT	75. ▲ .00	

You can pay online at [www.iowa.gov/tax](http://www.iowa.gov/tax).  
Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

**Step 12**

Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	▲ Spouse	\$1.50 to Republican Party \$1.50 to Democratic Party \$1.50 to Campaign Fund	▲ Yourself	\$1.50 to Republican Party \$1.50 to Democratic Party \$1.50 to Campaign Fund
---	----------	---	------------	---

**Step 13** I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

**SIGN HERE** **Mary Brown** 2-1-15 ▲   
Your Signature Date Check if Deceased Date of Death Preparer's Signature Date  
Spouse's Signature Date Check if Deceased Date of Death Preparer's PTIN Firm's FEIN  
Daytime Telephone Number Daytime Telephone Number

This return is due April 30, 2015. Please sign, enclose W-2s, and verify SSNs.  
MAILING ADDRESS: See line 75 above.

# 2014 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning \_\_\_\_/\_\_\_\_ 2014 and ending \_\_\_\_/\_\_\_\_ / \_\_\_\_

## Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name

Your first name/middle initial

Spouse's last name

Spouse's first name/middle initial

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

City, State, ZIP

Spouse SSN •	Your SSN •	Email Address:
<b>Step 2 Filing Status: Mark one box only.</b>		Check this box if you or your spouse were 65 or older as of 12/31/14. <input type="checkbox"/> •
1	Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/> ▲	Residence on 12/31/14: County No. • School District No. •
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	
3	Married filing separately on this combined return. Spouse use column B.	
4	Married filing separate returns. Spouse's name: ▲SSN: Net Income: \$	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.	
6	Qualifying Widow(er) with dependent child.	Name: SSN:

<b>Step 3 Exemptions</b>		B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a.	Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ X \$ 40 = \$	▲ X \$ 40 = \$
b.	Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	▲ X \$ 20 = \$	▲ X \$ 20 = \$
c.	Dependents: Enter 1 for each dependent	▲ X \$ 40 = \$	▲ X \$ 40 = \$
d.	Enter first names of dependents here	e. Total \$	e. Total \$

<b>Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet</b>		B. Spouse/Status 3 ▲	A. You or Joint ▲	B. Spouse/Status 3	A. You or Joint
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<b>Step 5 Gross Income</b>	1. Wages, salaries, tips, etc.....1.	.00	.00	B. Spouse/Status 3	A. You or Joint
	2. Taxable interest income. If more than \$1,500, complete Sch. B .....	.00	.00		
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B.....3.	.00	.00		
	4. Alimony received.....4.	.00	.00		
	5. Business income/(loss) from federal Schedule C or C-EZ.....5.	.00	.00		
	6. Capital gain/(loss), federal Sch. D if required for federal purposes .....	.00	.00		
	7. Other gains/(losses) from federal form 4797 .....	.00	.00		
	8. Taxable IRA distributions.....8.	.00	.00		
	9. Taxable pensions and annuities.....9.	.00	.00		
	10. Rents, royalties, partnerships, estates, etc .....	.00	.00		
	11. Farm income/(loss) from federal Schedule F .....	.00	.00		
	12. Unemployment compensation. See instructions .....	.00	.00		
	13. Gambling winnings .....	.00	.00		
	14. Other income, bonus depreciation, and section 179 adjustment .....	.00	.00		
	15. Gross Income. Add lines 1-14 .....	15.	.00	▲	.00

**NOTE:** Use only blue or black ink, no pencils or red ink.

<b>Step 6 Adjustments to Income</b>	16. Payments to an IRA, Keogh, or SEP .....	16.	.00	.00	B. Spouse/Status 3	A. You or Joint
	17. Deductible part of self-employment tax.....17.	.00	.00			
	18. Health insurance deduction .....	18.	.00	.00		
	19. Penalty on early withdrawal of savings .....	19.	.00	.00		
	20. Alimony paid .....	20.	.00	.00		
	21. Pension/retirement income exclusion.....21.	.00	▲	.00		
	22. Moving expense deduction from federal form 3903 .....	22.	.00	.00		
	23. Iowa capital gain deduction; certain sales only. See instructions .....	23.	.00	▲	.00	
	24. Other adjustments .....	24.	.00	.00		
	25. Total adjustments. Add lines 16-24 .....	25.	.00	▲	.00	
	26. Net Income. Subtract line 25 from line 15 .....	26.	.00	▲	.00	

<b>Step 7 Federal Tax Addition and Deduction</b>	27. Federal income tax refund / overpayment received in 2014 .....	27.	.00	▲	.00	B. Spouse/Status 3	A. You or Joint
	28. Self-employment/household employment taxes.....28.	.00	▲	.00			
	29. Addition for federal taxes. Add lines 27 and 28 .....	29.	.00	.00			
	30. Total. Add lines 26 and 29.....30.	.00	.00				
	31. Federal tax withheld .....	31.	.00	▲	.00		
	32. Federal estimated tax payments made in 2014 .....	32.	.00	▲	.00		
	33. Additional federal tax paid in 2014 for 2013 and prior years.....33.	.00	▲	.00			
	34. Deduction for federal taxes. Add lines 31, 32, and 33 .....	34.	.00	.00			
	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 .....	35.	.00	▲	.00		

# 2014 IA 1040, page 2

Step 8 Taxable Income	36. BALANCE. From side 1, line 35.....	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	37. Deduction. Check one box <input type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard			36. _____ .00	_____ .00
	38. TAXABLE INCOME. SUBTRACT line 37 from line 36 .....			37. _____ .00	_____ .00
	38. _____ .00			38. _____ .00	

Step 9 Tax, Credits, and Check- off Contribu- tions	39. Tax from tables or alternate tax .....	39. _____ .00	▲ _____ .00
	40. Iowa lump-sum tax. 25% of federal tax from form 4972 .....	40. _____ .00	▲ _____ .00
	41. Iowa minimum tax. Attach IA 6251. ....	41. _____ .00	▲ _____ .00
	42. Total tax. ADD lines 39, 40, and 41. ....	42. _____ .00	_____ .00
	43. Total exemption credit amount(s) from Step 3, side 1.....	43. _____ .00	_____ .00
	44. Tuition and textbook credit for dependents K-12.....	44. _____ .00	▲ _____ .00
	45. Volunteer firefighter/EMS/reserve peace officer credit.....	45. _____ .00	▲ _____ .00
	46. Total credits. ADD lines 43, 44, and 45. ....	46. _____ .00	_____ .00
	47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. ....	47. _____ .00	▲ _____ .00
	48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....	48. _____ .00	▲ _____ .00
	49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. ....	49. _____ .00	▲ _____ .00
	50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	50. _____ .00	▲ _____ .00
	51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. ....	51. _____ .00	▲ _____ .00
	52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51. ....	52. _____ .00	▲ _____ .00
	53. Total tax. ADD lines 51 and 52. ....	53. _____ .00	▲ _____ .00
	54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here. ....	54. _____ .00	
	55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.		

Fish/Wildlife 55a:  State Fair 55b:  Firefighters/Veterans 55c:  Child abuse Prevention 55d:  Enter here..... 55. \_\_\_\_\_ .00

Step 10 Credits	56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here. ....	56. <input type="checkbox"/> _____ .00
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Step 11 Refund or Amount Due	57. Out-of-state tax credit. Include IA 130 .....	57. _____ .00	▲ _____ .00
	58. Iowa Fuel tax credit. Include IA 4136.....	58. _____ .00	▲ _____ .00
	59. Check One: Child and dependent care credit <input type="checkbox"/> OR ▲ Early childhood development credit <input type="checkbox"/>	59. _____ .00	▲ _____ .00
	60. Iowa earned income tax credit. 15.0% (.15) of federal credit .....	60. _____ .00	▲ _____ .00
	61. Other refundable credits. Include IA 148 Tax Credits Schedule. ....	61. _____ .00	▲ _____ .00
	62. Total refundable credits. ADD lines 57 - 61. ....	62. _____ .00	▲ _____ .00
	63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0 .....	63. _____ .00	▲ _____ .00
	64. Taxpayers trust fund tax credit. See instructions.....	64. _____ .00	▲ _____ .00
	65. Iowa income tax withheld. ....	65. _____ .00	▲ _____ .00
	66. Estimated and voucher payments made for tax year 2014. ....	66. _____ .00	▲ _____ .00
	67. TOTAL. ADD lines 62, 64, 65, and 66 .....	67. _____ .00	▲ _____ .00
	68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here .....	68. _____ .00	

Step 11 Refund or Amount Due	69. If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid. ....	69. <input type="checkbox"/> _____ .00
	70. Amount of line 69 to be REFUNDED. ....	70. <input type="checkbox"/> REFUND _____ .00

For a faster refund file electronically. Go to [www.iowa.gov/tax](http://www.iowa.gov/tax) for details

Step 12	71. Amount of line 69 to be applied to your 2015 estimated tax.....	71. _____ .00	▲ _____ .00
	72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE .....	72. <input type="checkbox"/> _____ .00	
	73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>	73. <input type="checkbox"/> _____ .00	
	74. Penalty and interest <input type="checkbox"/> 74A.Penalty _____ .00 <input type="checkbox"/> 74b. Interest _____ .00 ADD Enter total. ....	74. _____ .00	
	75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.....		PAY THIS AMOUNT <input type="checkbox"/> _____ .00

You can pay online at [www.iowa.gov/tax](http://www.iowa.gov/tax).

Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.

Step 12	Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	\$1.50 to Republican Party <input type="checkbox"/> \$1.50 to Democratic Party <input type="checkbox"/> \$1.50 to Campaign Fund <input type="checkbox"/>	\$1.50 to Republican Party <input type="checkbox"/> \$1.50 to Democratic Party <input type="checkbox"/> \$1.50 to Campaign Fund <input type="checkbox"/>
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Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN  
HERE

SIGN HERE	Your Signature	Date	Check if Deceased	Date of Death	Preparer's Signature	Date
	<input type="checkbox"/>					
	Spouse's Signature	Date	Check if Deceased	Date of Death	Preparer's PTIN	Firm's FEIN
	<input type="checkbox"/>					

Daytime Telephone Number

Daytime Telephone Number

This return is due April 30, 2015. Please sign, enclose W-2s, and verify SSNs.  
MAILING ADDRESS: See line 75 above.

# 2014 Iowa Income Tax Information

Additional Expanded Instructions are available online at [www.iowa.gov/tax](http://www.iowa.gov/tax)  
**FILE ELECTRONICALLY FOR A FASTER REFUND**

**Due date:** Iowa income tax returns are due April 30, 2015.

**Farmers and commercial fishers:** If at least 2/3 of your income is from farming or commercial fishing, you may avoid penalty for underpayment of estimated tax in one of the following ways: (1) Pay the estimated tax in one payment on or before January 15, 2015, and file the Iowa income tax return by April 30, 2015, or (2) file the Iowa income tax return and pay the tax due in full on or before March 2, 2015.

**Who must file?** You must file an Iowa return if you were a resident or part-year resident of Iowa in 2014 and meet any of the following requirements. Nonresidents, see items f. and g.

**NOTE:** In meeting the filing requirements below, both incomes of each spouse must be included, and any pension/retirement income exclusion (line 21 of the IA 1040) and any Reportable Social Security benefit amount from step 4 of the IA 1040 must be added back.

- a. You had a net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single. (**\$24,000 if 65 or older on 12/31/14**)
- b. You had a net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single. (**\$32,000 if you or your spouse is 65 or older on 12/31/14**)
- c. You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of \$5,000 or more.
- d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
- e. You were subject to Iowa lump-sum tax.
- f. You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above.
- g. You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if line 26 of IA 126 is less than \$1,000).

**Nonresidents and part-year residents:** If you are a nonresident or a part-year resident with income from Iowa sources, you must complete both the IA 1040 and the IA 126. See instructions, page 8.

**Iowa and Illinois reciprocal agreement:** Any wages or salaries earned by an Iowa resident working in Illinois are taxable only to Iowa and not to Illinois. Any wages or salaries earned by an Illinois resident working in Iowa are taxable only to Illinois and not to Iowa.

An Iowa resident working for wages or salary in Illinois should complete and file Illinois form IL-W-5-NR "Employee's Statement of Nonresidence in Illinois" with the employer so that the employer will withhold Iowa income tax.

## NEW FOR 2014:

At the time of publication, Iowa has not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 2, 2014.

**Step 4:** While social security benefits are not subject to Iowa income tax, the Reportable Social Security benefit amount is included in the alternate tax calculation worksheet and the tax reduction worksheet, as well as the calculation of whether sufficient income was earned in order to file an Iowa return. See the Social Security Worksheet under Step 4 of the instruction booklet.

**Line 9:** Military retirement pay is not included on line 9 since it is not subject to Iowa income tax.

**Line 32:** Federal tax includes the net investment income tax on Federal Form 8960. Federal tax does not include the additional Medicare tax on Federal Form 8959 and does not include the Shared Responsibility Payment reported on line 61 of the federal 1040 return.

**Line 45:** The volunteer firefighter/EMS/reserve peace officer credit is increased to \$100. State certified reserve peace officers are now eligible for the credit.

**Line 50:** The Iowa solar energy system tax credit is 60% of the federal solar energy credit, with a maximum Iowa credit for a residential installation of \$5,000 and a maximum Iowa credit for a business installation of \$20,000.

**Line 50:** A farm to food tax credit is available for producers of food who donate food to an Iowa food bank or an Iowa emergency feeding organization. See the 2014 Expanded Instructions for more details on this credit.

**Line 60:** The Iowa earned income tax credit is 15% of the federal earned income tax credit.

**Line 61:** An Iowa adoption credit is available for the first \$2,500 of unreimbursed expenses related to an adoption.

**Line 64:** A taxpayer's trust fund tax credit of \$15 is available for each taxpayer who files a 2014 Iowa 1040 return by November 2, 2015. The credit is limited to the lesser of the amount shown on line 63 or \$15.

**Schedule A:** Taxpayer claiming adoption expenses on line 27 of the Schedule A must exclude those expenses eligible for the Adoption Tax Credit in calculating the deduction.

An Illinois resident working for wages or salaries in Iowa should complete and file the IA 44-016 "Employee's Statement of Nonresidence in Iowa" with the employer so that the employer will withhold Illinois income tax. Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: gambling winnings and unemployment compensation.

If Illinois income tax has been mistakenly withheld from the wages or salary of an Iowa resident, the Iowa resident must file an Illinois income tax return to get a refund.

Illinois residents who had Iowa income tax withheld in error from their wages and have no other Iowa-source income must file an Iowa income tax return requesting a refund. They should complete Steps 1, 2, and 3 of the IA 1040, show "0" on line 1 of Step 5, line 26 of Step 6, and line 53 of Step 9, write "Illinois resident tax withheld in error" on the face of the return. On the back of the IA 1040 on lines 65, 67, 68, 69, and 70, enter the Iowa tax withheld, sign the return, and include copies of W-2s with the return. Copies of federal and Illinois returns must be enclosed.

**Extension requests:** Iowa does not have an extension form to obtain additional time to file. To avoid the late-filing penalty, at least 90% of your total tax liability must be paid by April 30, 2015; you will automatically have until November 2, 2015, to file your return. You may, however, owe a 2210 penalty for failure to make estimate payments. You will owe interest on any tax due after April 30, 2015. If you need to make a tax payment to meet the 90% requirement, see payment options available on the Department website.

**Military personnel:** Information is available on the Department's website in the 2014 Expanded Instructions.

**Injured spouse:** The federal "injured spouse" form is not recognized by the State of Iowa when using filing status 2 or 3. If your spouse's refund will be used to pay a federal, state, county, or city debt, we suggest each spouse file an IA 1040, filing status 4 to prevent your refund from being applied to your spouse's debt.

**Federal return:** Including a copy of your federal return with your Iowa return may help with processing your Iowa return.

**Consumer's Use Tax:** If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer's use tax on the purchase. This includes items purchased from catalogs and the Internet. See 2014 Expanded Instructions on the Department's website for more information on paying consumers use tax.

# 2014 IA 1040 INSTRUCTIONS

## STEP 1 NAME / ADDRESS / SOCIAL SECURITY NUMBER

**NAME AND ADDRESS:** Enter your information on the form. If using a foreign mailing address, in place of the domestic state, and ZIP, please include the foreign country and ZIP or postal code. Please provide the Department with your updated address if you move after your return is filed.

**NOTE:** The e-mail address entered will be used by the Department to provide updates on new electronic opportunities. It will **NOT** be used to request or provide confidential information without your authorization.

**IF YOU OR YOUR SPOUSE IS 65 OR OLDER ON 12/31/14:**

Check the box.

**ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER.**

**DEPENDENT CHILD HEALTH CARE COVERAGE:** You are required to indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage. Note: Dependent children covered under the Medicaid or *hawk-i* programs are considered to have health care coverage.

**COUNTY:** Enter the number of the county in which you lived on December 31, 2014. Visit the Department website for a list of Iowa county numbers.

**Nonresidents and part-year residents who moved out of Iowa before December 31, 2014:** Enter "00."

**Part-year residents who moved into Iowa:** Enter the number of the Iowa County in which you lived on December 31, 2014.

**Military personnel:** Enter the county number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

**SCHOOL DISTRICT NUMBER:** Select the district in which you lived on December 31, 2014. This is not necessarily the district where your children attended school. Visit the Department website for a list of Iowa school district numbers.

**Nonresidents:** If you did not live in Iowa at all during 2014, enter "0000."

**Part-year residents who moved into Iowa:** Enter the Iowa school district in which you lived on the last day of 2014. **If you moved out of Iowa before December 31, 2014, enter "9999."**

**Military personnel:** Enter the school district number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

## STEP 2 FILING STATUS

**Married taxpayers may reduce their tax liability by using filing status 3 or 4.**

**STATUS 1.** Use if you were unmarried, divorced, or legally separated on December 31, 2014, and you do not qualify for any other filing status.

**STATUS 2.**

(a) You were married on December 31, 2014, or  
(b) Your spouse died during 2014 and you did not remarry during the year. If your spouse died during 2014 and had income, you can also file status 3 or 4.

**STATUS 3.** If you are married and want to file separately on one form.

**STATUS 4.** If you and your spouse file separately on two separate forms.

**STATUS 5.** If you are filing as head of household for federal income tax purposes.

**STATUS 6.** If you meet the requirements for qualifying widow(er) for federal income tax purposes.

## STEP 3 EXEMPTIONS

**Dependents filing their own returns** should claim a \$40 personal exemption credit even though they are claimed as a dependent on another person's Iowa return.

## STEP 4 REPORTABLE SOCIAL SECURITY BENEFITS

While social security benefits are excluded from income when computing tax, some social security benefits are included as income in determining whether a taxpayer has sufficient income to file an Iowa return, and are included as income for purposes of computing the alternate tax on line 39. The reportable social security benefit is calculated using the worksheet below and entered on Step 4 of the IA 1040.

1. Enter the amount from box 5 of form(s) SSA-1099. If you filed a joint federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099 here. .... 1. \_\_\_\_\_
2. Enter one-half of line 1 amount. .... 2. \_\_\_\_\_
3. Add amounts from the federal 1040 on lines 7, 8a, 9a, 10 through 14, 15b, 16b, 17 through 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.\* If filing federal 1040A, use lines 7, 8a, 9a, 10, 11b, 12b, and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation and section 179 adjustment from line 14 of the Iowa 1040 to compute correct amount.... 3. \_\_\_\_\_
4. Enter the amount from line 8b of your federal 1040 or 1040A. .... 4. \_\_\_\_\_
5. Add lines 2, 3, and 4. .... 5. \_\_\_\_\_
6. Enter total adjustments from federal 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. If filing federal 1040A, use the total of lines 16 and 17. .... 6. \_\_\_\_\_
7. Subtract line 6 from line 5. .... 7. \_\_\_\_\_
8. Enter one of the following amounts based on the federal filing status used on form 1040 or 1040A.
  - Single, head of household, qualifying widow(er): enter \$25,000.
  - Married filing joint: enter \$32,000.
  - Married filing separate: enter -0- if you lived with your spouse at any time in 2014 or \$25,000 if you did not live with your spouse at any time in 2014.... 8. \_\_\_\_\_
9. Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, stop here. None of the Social Security benefits are reportable. If line 9 is more than zero go to line 10.... 9. \_\_\_\_\_
10. Enter one-half of line 9.... 10. \_\_\_\_\_
11. Iowa Reportable Social Security benefits: Enter the smaller of line 2 or line 10 and then enter on step 4 of the IA 1040.... 11. \_\_\_\_\_

\*Include the following incomes or adjustments to income on line 3 if applicable (these were excluded from federal AGI): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa, and proceeds from savings bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are reportable to Iowa. For purposes of determining reportable Social Security benefits, you must also include interest from federal securities.

**MARRIED SEPARATE FILERS:**

- a. If both spouses received Social Security benefits, the reportable amount is allocated between the spouses in the ratio of the benefits received by each spouse to the total benefits received.
- b. If only one spouse received benefits, that spouse should claim the reportable portion of the benefits.

## STEP 5 GROSS INCOME

If you use filing status 3 (married filing separately on combined return), complete both columns A and B of the IA 1040. All other filing statuses complete only column A. ALL taxpayers, including nonresidents and part-year residents, report income from ALL SOURCES in this section. Nonresidents and part-year residents also report Iowa-source income on Schedule IA 126, where a CREDIT is calculated.

**LINE 1. Wages, Salaries, Tips, Etc.** Report the same W-2 income as shown on your federal income tax return, including military income. See online Expanded Instructions, line 24, for allowable military adjustments.

**MARRIED SEPARATE FILERS:** W-2 income is reported by the spouse earning the income.

**LINE 2. Taxable Interest Income.** Include the same amounts of interest income reported on your federal return with the following modifications:

- a. Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, IA Code sec. 330A.16; Beginning Farmer Loan Program Bonds, IA Code sec. 16.64; Community College Bond Program Bonds, IA Code sec. 260C.71(6); Community College Residence Halls and Dormitories Bonds, IA Code sec. 260C.61; County Health Center Bonds, IA Code sec. 331.441(2)C(7); E911 Emergency Telephone Service Program Bonds, IA Code sec. 34A.20(6); Interstate Bridges Bonds, IA Code sec. 313A.36; IA Board of Regents Bonds for buildings and facilities, IA Code chapters 262. 41, 262.51, 262.60, and 262A.8; IA Higher Education Loan Authority, IA Code sec. 261A.27; IA Municipality Urban Renewal Bonds, IA Code sec. 403.9(2); IA Rural Water District Revenue Bonds and Notes, IA Code sec. 357A.15; Low Income Housing Bonds, IA Code sec. 403A.12; Prison Infrastructure Revenue Bonds, IA Code sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code sec. 28A.24; Sewage Treatment Works Revenue Bonds, IA Code sec. 16.131(5); Underground Storage Tank Fund Revenue Bonds, IA Code sec. 455G.6(14); Vision IA Program, IA Code sec. 12.71; IA Utilities Board and Consumer Advocate Building Bonds, IA Code sec. 12.91(9); Honey Creek Premier Destination Park Bonds, IA Code sec. 463C.12(8), School Infrastructure Program Bonds, IA Code sec. 12.81(8); Appropriation Bonds, IA Code sec. 12.87(8).

- b. Deduct interest received from federal securities (for example, U.S. Savings Bonds, U.S. Treasury Notes). Do not subtract interest from repurchase agreements of U.S. Government securities. The following are taxable: Government National Mortgage Assoc. (Ginnie Mae) Securities; Federal National Mortgage Assoc. (Fannie Mae) Securities; Federal Home Loan Mortgage Assoc. (Freddie Mac) Securities; Federal Agricultural Mortgage Corporation (Farmer Mac).

**MARRIED SEPARATE FILERS:** Divide interest income based on ownership of the account or certificate.

1. Jointly held: Divide equally between spouses.
2. Held in the name of only one spouse: Allocate interest wholly to that spouse.

**LINE 3. Ordinary Dividend Income.** Report the same dividends as you reported on your federal return with the following modifications:

- a. Add all dividends from mutual funds, investment trusts, or regulated investment companies investing in state and municipal bonds.
- b. Deduct that portion of any net dividends from a mutual fund, investment trust, or regulated investment company that is attributable to federal securities.

**MARRIED SEPARATE FILERS:** Divide dividends based on registered ownership of stock.

- a. Jointly held: Divide equally between spouses.
- b. Held in the name of only one spouse: Allocate dividends wholly to that spouse.

**LINE 4. Alimony Received.** Include the same alimony as is shown on your federal return.

**MARRIED SEPARATE FILERS:** Reported by the spouse who received the alimony.

**LINE 5. Business Income/Loss.** Report the net business income or loss from federal Schedule C or C-EZ. Include a copy of the federal form. Need a sales tax permit? Check [www.iowa.gov/tax](http://www.iowa.gov/tax)

**MARRIED SEPARATE FILERS:** Reported by the spouse deriving the income or loss.

**LINE 6. Capital Gain/Loss.** Enter 100% of any capital gain or loss as reported on line 13 of your federal 1040. Do not subtract any Iowa capital gain deduction on this line. See line 23. Include a copy of your federal Schedule D and form 8949.

**MARRIED SEPARATE FILERS:** Taxpayers who filed separate federal returns should report capital gain or loss as reported for federal tax purposes. If a joint federal return was filed, each spouse must report capital gain on the basis of ownership of the property sold or exchanged. The combined net capital gain or loss must be the same as reported on the joint federal return.

**LINE 7. Other Gains/Losses.** If you sold or exchanged assets used in a trade or business and completed federal form 4797, enter 100% of the gain or loss. Include a copy of federal form 4797.

**MARRIED SEPARATE FILERS:** Divide gains or losses based on ownership of the asset sold or exchanged.

**LINE 8. Taxable IRA Distributions.** Enter the amount of taxable IRA distributions as shown on your federal return.

**MARRIED SEPARATE FILERS:** Taxable IRA distributions should be reported by the spouse whose name is on the account.

**LINE 9. Taxable Pensions and Annuities.** The same amounts of pensions and annuities are taxable for Iowa as are taxable on your federal return, except Railroad Retirement benefits paid by the Railroad Retirement Board and military retirement pay. These are not taxable on the Iowa return. Do not subtract any Iowa pension exclusion on this line. See line 21.

**MARRIED SEPARATE FILERS:** The taxable portion of pensions and annuities is reported by the spouse who received the income.

**LINE 10. Rents, Royalties, Partnerships, Estates, Etc.** Report the income or loss from federal Schedule E and include a copy.

**MARRIED SEPARATE FILERS:** Divide income or loss from Schedule E based on ownership of the asset-producing income or partnership interest or individual named as beneficiary.

**LINE 11. Farm Income/Loss.** Enter the income or loss from federal Schedule F and include a copy.

**MARRIED SEPARATE FILERS:** Farm income must be reported by the spouse who claims it for self-employment tax purposes on the federal Schedule SE.

**LINE 12. Unemployment Compensation.** Enter the amount of unemployment compensation benefits that was taxable on your federal return, except for unemployment compensation and sickness insurance benefits paid by the Railroad Retirement Board.

**MARRIED SEPARATE FILERS:** If both spouses received unemployment benefits, each of the spouses should report the benefits received as shown on the 1099-G for each spouse.

**LINE 13. Gambling Winnings:** You must report the full amount of gambling winnings. Report any Iowa tax withheld on line 65 of the IA 1040. Gambling losses may be reported as an itemized deduction on Schedule A, but you cannot deduct more than the winnings you report.

**MARRIED SEPARATE FILERS:** The spouse to whom the income was paid must report that income.

**LINE 14. Other Income, Bonus Depreciation, and Section 179 Adjustment.** Enter taxable income not reported on lines 1-13. Write an explanation of the type of income. Examples of income to be reported include:

- a. Baby-sitting income not reported on federal Schedule C or C-EZ.
- b. Bonus depreciation and section 179 adjustment from the IA 4562A; include the IA 4562A with your return.
- c. Capital gain from installment sales in 2014: Accrual-method taxpayers may use the installment method for reporting capital gain on their Iowa returns.
- d. College Savings Iowa or Iowa Advisor 529 Plan: Income received from the cancellation of a participation agreement to the extent the amount was previously deducted on line 24 of the IA 1040.

- e. Director's fees
- f. Drilling: Intangible drilling costs that were reported on federal form 6251.
- g. Executor's fees
- h. Reserved. No income currently assigned to "h".
- i. Partnership income and/or S corporation income: Modifications that increased the income.
- j. Refundable Iowa credits received in 2014 which were included as income on the federal 1040 must also be added back.
- k. Refunds: State income tax refunds other than Iowa to the extent that the tax refunded in 2014 was deducted on a prior Iowa return.
- l. Wells: Percentage depletion from an oil, gas or geothermal well that was reported on federal form 6251.
- m. Other income as reported on line 21 of the federal 1040.

**MARRIED SEPARATE FILERS:** The spouse to whom the income was paid must report that income.

## STEP 6 ADJUSTMENTS TO INCOME

All taxpayers report adjustments from all sources in this section.

**NONRESIDENTS AND PART-YEAR RESIDENTS** also report Iowa-source adjustments to income on the Schedule IA 126.

**LINE 16. Payments to an IRA, Keogh, or SEP.** Enter the amount claimed on your federal tax return for payments made to your IRA, Keogh Plan, SEP, SIMPLE, or Qualified Plans. Payments to a Roth IRA are not deductible.

**MARRIED SEPARATE FILERS:**

- a. If only one spouse has earned income, that individual can contribute up to \$5,500 per year (\$6,500 if 50 or older) to an IRA account of the nonworking spouse and up to \$5,500 per year (\$6,500 if 50 or older) to an IRA account of the individual.
- b. If both spouses earned income and made contributions to an IRA account, each spouse must claim his or her own contribution, not to exceed \$5,500 per spouse (\$6,500 if 50 or older).
- c. If both spouses made contributions to an IRA but only a portion of the contribution is deductible on the federal return, the amount of the IRA deduction that is allowed for federal income tax purposes must be allocated between the spouses in the ratio of the IRA contribution made by each spouse to the total IRA contribution made by both spouses.
- d. For Keogh Plans, SEPs, SIMPLE, or Qualified Plans, each spouse must claim his or her individual contributions.

If both spouses paid through a joint checking account, the deduction is allocated between the spouses in the ratio of each spouse's net income to the total net income of both spouses. For this net income calculation, do not include line 18, the health insurance deduction. If one spouse is employed and has post-tax health insurance premiums paid through wages, that spouse will claim the entire deduction. If both spouses pay post-tax health insurance premiums through their wages, each spouse will claim what each spouse paid.

**LINE 19: Penalty on Early Withdrawal of Savings.** Enter the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity.

**MARRIED SEPARATE FILERS:** Divide the penalty amount between spouses based upon registered ownership of the time deposit.

**LINE 20: Alimony Paid.** Enter the amount of alimony payments or separate maintenance payments that were deductible on your federal tax return.

**MARRIED SEPARATE FILERS:** Only the spouse liable for these payments can deduct the alimony paid.

**LINE 21. Pension/Retirement Income Exclusion.** If you or your spouse receive a pension, annuity, self-employed retirement plan, deferred compensation, IRA distribution, or other retirement plan benefits, you may be eligible to exclude from Iowa income tax part or all of the retirement income that is taxable on your federal return. Social Security benefits and military retirement pay are *not* included. The exclusion can be up to \$6,000 for individuals who file status 1, 5, or 6 and up to \$12,000 for married taxpayers who file status 2, 3, or 4. To take this exclusion the income recipient must meet one of the following conditions:

- a. 55 years of age or older on December 31, 2014, or
- b. disabled, or
- c. a surviving spouse or a survivor having an insurable interest in an individual who would have qualified for the exclusion in 2014 on the basis of age or disability.

**MARRIED SEPARATE FILERS:** If both spouses have pension income, and both meet the eligibility requirements, the exclusion of up to \$12,000 is prorated between them in the ratio that each spouse's pension relates to the total pension received by both spouses. If only one spouse has pension income and meets the eligibility requirements, that spouse takes the entire exclusion of up to \$12,000. The spouse who has no pension income receives no exclusion.

**LINE 22. Moving Expense Deduction.** Enter the deduction for moving expenses incurred in 2014. Include a copy of federal form 3903.

**MARRIED SEPARATE FILERS:** This deduction must be divided between spouses based on earned income received after their move. If one spouse can show that the move was made for that spouse, that spouse is entitled to the entire deduction.

**LINE 17: Deductible Part of Self-employment Tax.** Enter the amount of self-employment tax that was deductible on line 27 of your federal 1040 in computing federal adjusted gross income.

**MARRIED SEPARATE FILERS:** The deduction is allocated in the ratio of self-employment tax paid by each spouse to the total self-employment tax paid.

**LINE 18: Health Insurance Deduction.** Enter 100% of the amount paid for health and dental insurance premiums. This includes all supplemental health insurance, such as Medicare B supplemental medical insurance and Medicare D voluntary prescription drug insurance program (**not** "Medicare tax withheld" on your W-2), and long-term nursing home coverage. The deduction must be reduced by the amount of any premium reimbursement from Health Reimbursement Arrangements (HRAs). Schedule A may not contain any health insurance premiums which were used as a deduction on line 18.

**Note:** No deduction is available to any individual who paid health insurance premiums on a pretax basis. Health insurance premiums are typically deducted from wages on a pretax basis.

**MARRIED SEPARATE FILERS:** If both spouses have self-employment income, the deduction for self-employed health insurance must be allocated between the spouses in the ratio of each spouse's self-employment income to the total self-employment income of both spouses. If health insurance premiums are paid directly by one spouse, that spouse will claim the entire deduction.

**LINE 23. Iowa Capital Gain Deduction - for certain business/farm assets ONLY.** Gains on the sale of stocks or bonds **do not qualify** for the capital gain deduction. This is a 100% deduction of **qualifying** net capital gain realized in 2014. Capital gains from the sale of investment property **does not qualify** for the capital gain deduction, even if sold to lineal descendants of the owners of the property. Non-farm rental property may qualify. Material participation and holding period requirements, plus a flowchart to assist in determining if a gain qualifies, may be found in the online Expanded Instructions. (See Capital Gain Deduction Worksheet) For gains related to an ESOP, please see the online Expanded Instructions for qualifications.

**MARRIED SEPARATE FILERS:** Divide the capital gain deduction based on ownership of the asset.

- a. Jointly held: Divide equally between spouses.
- b. If other than jointly held: Divide between spouses based on percentage of ownership.

**LINE 24. Other Adjustments.** Enter the total of other allowable adjustments as listed below. Include an explanation for each adjustment.

- a. Accrual method
- b. Active Duty Military Pay included in line 15 Gross Income (see online Expanded Instructions)
- c. Alternative motor vehicle deduction of \$2,000 for those completing federal form 8910 (Alternative Motor Vehicle Credit)
- d. Capital gain from installment sales reported on the 2001 Iowa return using the accrual method.
- e. Capital or ordinary gain from involuntary conversion related to eminent domain
- f. Claim of Right Deduction may be taken on line 24, or you can calculate the tax reduction as a credit claimed on line 61, but not both
- g. College Savings Iowa or Iowa Advisor 529 Plan, up to \$3,098 per beneficiary
- h. Disability income exclusion, include IA 2440
- i. Domestic production activities deduction, see federal return
- j. Reserved. No adjustment currently assigned to "j"
- k. Employer Social Security credit from federal return

**Line 26 QUALIFICATIONS FOR EXEMPTION FROM TAX:** If you qualify for the low income exemption as explained below, enter the words "low income exemption" in the area to the left of your net income figure on line 26. Enter zero on line 53 and complete the remainder of the return.

**The following income must be included** when determining if you are eligible for the \$9,000 exemption or the \$13,500 exemption (\$24,000 or \$32,000 if 65 or older on 12/31/14).

- a. The incomes of both spouses must be combined to determine if you meet this exemption from tax.
- b. The amount of any pension exclusion that is taken on line 21 of the IA 1040.
- c. Any Reportable Social Security amount from step 4 of the IA 1040.
- d. Any amount of lump-sum distribution separately taxed on federal form 4972.
- e. Any net operating loss carryover.

**FILING STATUS 1, SINGLE:** If you are using filing status 1 (single), you are exempt from Iowa tax if you meet either of the following conditions:

- a. Your net income from all sources, line 26, is \$9,000 or less and you are not claimed as a dependent on another person's Iowa return. (\$24,000 if you are 65 or older on 12/31/14)
- b. Your net income from all sources, line 26, is less than \$5,000 and you are claimed as a dependent on another person's Iowa return.

**ALL OTHER FILING STATUSES:** If you are filing jointly, separate on a combined return, head of household, or qualifying widow(er), you are exempt from Iowa tax if your net income from all sources, line 26, is \$13,500 or less and you are not claimed as a dependent on another person's Iowa return. (\$32,000 if you or your spouse is 65 or older on 12/31/14)

- i. Federal alcohol and cellulosic biofuel fuels credit from federal return
- m. Foreign-earned income exclusion and/or foreign housing deduction from federal return
- n. Gains or losses from distressed sale transactions
- o. Health savings account deduction from federal return
- p. Injured veterans program, contributions to (do not put on IA Sch. A)
- q. Injured veterans program, grants from
- r. In-home health care
- s. Iowa Veterans Trust Fund
- t. Military exemptions, not already excluded (see online Expanded Instructions)
- u. Net operating loss, Iowa
- v. Organ transplant expenses
- w. Partnership income and/or S corporation income: Modifications that decreased the income
- x. Segal Americorps Education Award Payments
- y. Speculative shell buildings
- z. Student loan interest deduction from federal 1040, line 33, or from federal 1040A, line 18
- aa. Victim compensation awards
- bb. Wages paid to certain individuals
- cc. Work Opportunity Credit from federal return
- dd. Other federal adjustments prior to the calculation of federal 1040 line 38 (federal AGI) not already taken on the IA 1040
- ee. Reserved. No adjustment currently assigned to "ee"
- ff. Reserved. No adjustment currently assigned to "ff"

**MARRIED SEPARATE FILERS:** When the adjustment is attributable to a specific spouse, it is taken by that spouse. When the adjustment is not attributable to any one spouse, it must be prorated based on the net income amounts on line 26. Calculate through line 26 as if the adjustment in question were excluded. If the adjustment is attributable to a dependent, such as the student loan interest deduction, it is prorated based on net income before the adjustment in question.

**MARRIED SEPARATE FILERS:** Married taxpayers filing separate combined or separate returns must use the combined income of both spouses in determining eligibility for exemption from tax. If either spouse has a net operating loss that is carried back or forward, then the other spouse cannot use the low income exemption. If the spouse with the net operating loss chooses not to carry the loss back or forward, then the other can claim the low income exemption. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

**Nonresidents and Part-year Residents:** In addition to the exemption provisions above, if you were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000 (see note below) you are exempt from Iowa tax. To review instructions for "Iowa-source income," see the instructions for lines 1-26 of the IA 126. If you had Iowa tax withheld and are requesting a refund, or choose to file an Iowa return even though you aren't required to do so, you must complete the entire IA 1040 and the entire IA 126.

**NOTE:** If you were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if Iowa-source income is less than \$1,000), you are required to file an Iowa return reporting the lump-sum and/or minimum tax even if you have no regular Iowa income tax liability.

## STEP 7 FEDERAL TAX ADDITION AND DEDUCTION

**LINE 27. Federal Income Tax Refund/Overpayment Received in 2014.** Any federal income tax refund received during 2014 must be reported on this line. To find out the amount of your federal refund, you must contact the IRS at 1-800-829-1040 or [www.irs.gov](http://www.irs.gov). If you chose to have any part of an overpayment of federal income tax credited to estimated tax payments for 2014, the amount should be claimed as 2014 estimated tax paid on line 32. The total overpayment must be reported on line 27. Any portion of the federal refund received due to the fuel tax credit must be reported on the Iowa return.

**Do not include the federal refund in the following situations:**

- Do not include any part of the refund received from Earned Income Tax Credit, additional child tax credit, first-time homebuyer credit, refundable education credit, or adoption tax credit.
- You are filing an Iowa return for 2014 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2014 is not reported if the tax was not deducted from Iowa income in a prior year.
- The refund you received was from a year in which you did not take a deduction for the payment of federal tax because your income was less than the minimum amount for paying Iowa tax or your tax for that year was calculated using the alternate tax computation.
- You were a nonresident for the tax year of the refund and were not required to file an Iowa return for that year.

**MARRIED SEPARATE FILERS:** If the refund received in 2014 was from a jointly-filed federal return, it must be divided between the spouses in the ratio of the spouses' Iowa net incomes in the year for which the refund was issued.

**LINE 28. Self-employment/Household Employment Taxes.**

a. If any part of the federal tax payments on lines 31, 32, or 33 include self-employment tax, then the self-employment tax must be added back on line 28.

b. If any part of the federal tax payments on lines 31, 32, or 33 include federal household employment taxes, then federal household employment taxes must be added back on line 28.

## STEP 8 ITEMIZED OR STANDARD DEDUCTION

You may itemize deductions or claim the Iowa standard deduction, whichever is larger. You may itemize deductions on your Iowa return even if you did not itemize deductions on your federal return. You must complete the Iowa Schedule A to itemize deductions on the Iowa return.

**MARRIED SEPARATE FILERS:** If one spouse uses the itemized deduction, then both spouses must use the itemized deduction, even if separate Iowa returns are filed. Itemized deductions must be divided between spouses in the ratio of their respective net incomes.

**LINE 37. Itemized or Standard Deduction:** Mark the correct box to show the deduction method used.

**STANDARD: Tax year 2014, standard deduction is:**

Filing Status 1:	\$1,920
Filing Status 3 or 4:	\$1,920 for each spouse
Filing Status 2, 5, or 6:	\$4,740

**Itemized Deductions:**

• Taxpayers with the **mortgage interest credit deduction** can claim on their Iowa return a deduction on line 9b of Schedule A for all home mortgage interest paid in the tax year and not just the home mortgage interest that was deducted on the federal Schedule A.

• **School Tuition Organization, Charitable Conservation Tax Credit Contributions, and Endow Iowa Tax Credit:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 50 of the IA 1040.

• **Injured Veterans Program Contributions:** These contributions do not qualify as itemized deductions but can be taken on line 24.

• **Health Insurance Premiums:** Do not include as an itemized deduction any health insurance premiums shown on line 18 of the IA 1040.

• **Vehicle Registration Fee Deduction.** If you itemize deductions, a portion of the annual automobile registration fee you paid in 2014 may be deducted as personal property tax on your Iowa Schedule A, line 6.

**MARRIED SEPARATE FILERS:** Each spouse must claim his or her own self-employment tax. Household employment taxes are divided between spouses in the ratio of their respective net incomes.

**LINE 31. Federal Tax Withheld.** Enter the amount listed in the box labeled "federal income tax withheld" on the W-2 or 1099 form(s) that you received.

**MARRIED SEPARATE FILERS:** Each spouse may claim only his or her own federal income tax withheld from wages.

**LINE 32. Federal Estimated Tax Payments Made in 2014.** Enter the federal estimated income tax payments made in 2014. Include any credit applied from your 2013 federal income tax overpayment. Federal tax includes the net investment income tax on Federal Form 8960. Federal tax does not include the additional Medicare tax on Federal Form 8959 and does not include the Shared Responsibility Payment reported on line 61 of the federal 1040 return.

**MARRIED SEPARATE FILERS:** All federal estimated tax payments made in 2014 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2014 tax year.

**LINE 33. Additional Federal Tax Paid in 2014.**

a. Enter the amount of additional federal income tax paid during 2014 for tax year 2013 and any other years before 2014. The amount of additional federal income tax paid is deductible only if Iowa income tax returns were required to be filed for the year for which the additional federal income tax was paid. Include only the actual federal tax payments made in 2014, but do not include penalties and interest.

**MARRIED SEPARATE FILERS:** The additional federal tax paid must be divided between the spouses in the ratio of the spouses' Iowa net incomes for the prior years for which they paid additional federal income tax.

b. FICA payments in excess of \$7,254.00 for Social Security tax for each person and the fuel tax credit from the 2014 federal return can be deducted as a federal tax payment on line 33.

This deduction is for annual registration fees paid based on the value of qualifying automobiles and multipurpose vehicles. Multipurpose vehicles are defined as motor vehicles designed to carry not more than 10 people, and constructed either on a truck chassis or with special features for occasional off-road operation [Iowa Code section 321.1(44)]. Annual registration fees on the following vehicles are **not** deductible: pickups (model year 2009 or older), motor trucks, work vans, ambulances, hearses, non-passenger-carrying vans, campers, motorcycles, or motor bikes. See 2014 online Expanded Instructions for additional details, including information about model year 2010 and newer pickups.

**Newer Vehicles:** Use the following worksheet to calculate the deductible amount of registration fees paid in 2014 for qualifying automobiles (model year 2004 or newer) and multipurpose vehicles (model year 1993 or newer).

**Line 37 Vehicle Registration Deduction Worksheet**

1. Enter the actual annual registration fee paid .... 1. \_\_\_\_\_
2. Take the weight of your vehicle and divide it by 250. The weight is found on your registration. .... 2. \_\_\_\_\_
3. Subtract line 2 from line 1. This is the deductible amount for line 37. .... 3. \_\_\_\_\_

**Older Vehicles:** For qualifying automobiles (model year 2003 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2014.

**Iowa Itemized Deduction Worksheet form IA 104** must be used if your federal AGI is more than \$305,050 for married filers (\$152,525 for married taxpayers filing separate returns) or qualified widow(er), \$279,650 for head of household filers and \$254,200 for single filers.

**Other Deductions (line 27 of IA Schedule A)**

**a. Expenses Incurred for Care of a Disabled Relative:** Expenses, not to exceed \$5,000, incurred in caring for a disabled relative in your home may be deducted. The expenses must be for the care of a person who is your grandchild, child, parent, or grandparent. The disabled person must be unable, by reason of physical or mental disability, to live independently and must be receiving or be eligible to receive medical assistance benefits under Title 19 of the U.S. Social Security Act. Only expenses that are not reimbursed can be claimed. An itemized list of expenses must be included with the return. Items may include food, clothing, medical expenses not otherwise deductible, and transportation. The following expenses cannot be included: rent, mortgage payments, interest, utilities, house insurance, and taxes. A statement from a qualified physician certifying that the person with the disability is unable to live independently must be submitted with the return the first year the deduction is taken and every third year thereafter.

**MARRIED SEPARATE FILERS:** The total deduction claimed by both spouses for each relative with a disability may not exceed \$5,000.

**b. Adoption Expenses:** If you adopted a child during the tax year, you may be eligible to deduct a portion of the adoption expenses you paid in 2014. This deduction is taken in the year you paid the expenses even if the child is not placed in your home that year. Costs relating to the child's birth, any necessary fees, and all other costs connected with the adoption procedure are allowed. Include a list of expenses with your return.

Subtract 3% of your total Iowa net income entered on line 26 from the total of qualifying adoption expense. If married, 3% of the combined net income must be subtracted. Only the amount which exceeds 3% of your total Iowa net income may be deducted.

**NOTE:** Taxpayer claiming adoption expenses on line 27 of the Schedule A must exclude those expenses eligible for the Adoption Tax Credit in calculating the deduction.

**c. Mileage Deduction for Charitable Purposes:** Iowa allows you an additional deduction for automobile mileage driven for charitable organizations. Calculate the deduction as follows:

1. Number of miles x 39¢/mile	1. _____
2. Less charitable mileage deduction already included as part of line 26, Iowa Schedule A	2. _____
3. Equals additional mileage deduction for charitable purposes.	3. _____

## STEP 9 TAX CALCULATION

**LINE 39. Tax from Tables or Alternate Tax.**

**Tax from Tables:** Visit the Department website for the tax tables.

**Alternate Tax Calculation:** For filing statuses 2, 3, 4, 5, and 6. If the combination of your net income from line 26 PLUS any pension exclusion taken on line 21 and reportable social security benefits from step 4 of the IA 1040 exceeds \$13,500 (\$32,000 if you or your spouse is 65 or older on 12/31/14), you are required to file a return but you may owe less tax by completing the worksheet below to compute your tax liability. Enter this alternate tax on line 39 if it is less than the tax from the tax table. This is not available to status 1 filers.

If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be included with the return saying that the spouse with the net operating loss will not carry it back or forward.

1. Enter the total of net income from line 26, pension exclusion from line 21 of the IA 1040 and reportable social security benefits from step 4 of the IA 1040. Filing statuses 3 or 4: Enter combined totals of both spouses.  
1. \_\_\_\_\_
2. Enter \$13,500. (\$32,000 if you or your spouse is 65 or older on 12/31/14.)  
2. \_\_\_\_\_
3. Income subject to alternate tax. Subtract line 2 from line 1.  
3. \_\_\_\_\_
4. Multiply line 3 by 8.98% (.0898).  
4. \_\_\_\_\_
5. Using the tax tables, determine the tax on the taxable income from line 38 of the IA 1040. Status 3 and 4 filers: Calculate tax separately and combine the amounts  
5. \_\_\_\_\_
6. Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 39, IA 1040.  
6. \_\_\_\_\_

**MARRIED SEPARATE FILERS** (including status 4): Use the combined net incomes of both spouses to compute the alternate tax. (If you are status 4 and do not provide the other spouse's income in Step 2 of the IA 1040, you will not be allowed the alternate tax calculation.) Divide the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses. "Net

income" for purposes of this proration is the amount from line 26, plus any pension exclusion from line 21 and reportable social security benefits from step 4 of the IA 1040.

**LINE 40. Iowa Lump-sum Tax.** Enter 25% of federal tax from form 4972.

**LINE 41. Iowa Minimum Tax.** The Iowa minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which federal minimum tax is imposed. However, you may be subject to Iowa minimum tax even if you have no liability for federal minimum tax. If you had tax preference items and adjustments in 2014, see form IA 6251 for further information.

**Nonresidents and Part-year Residents:** If you have Iowa-source tax preferences or adjustments, you may be subject to Iowa minimum tax. See form IA 6251.

**LINE 44. Tuition and Textbook Credit.** Taxpayers who have one or more dependents attending Kindergarten through 12th grade in an accredited Iowa school may take a credit for each dependent for amounts paid for tuition and textbooks. Dependents must have attended a school in Iowa that is accredited under section 256.11, not operated for a profit, and adheres to the provisions of the U.S. Civil Rights Act of 1964.

The credit amount is 25% of the first \$1,000 paid for each dependent for tuition and textbooks. In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for tuition and textbooks for that dependent. Expenses for textbooks or other items for home schooling, tutoring, or schooling outside an accredited school do not qualify for the credit.

"Tuition" means any charges for the expense of personnel, buildings, equipment, and materials other than textbooks, and other expenses that relate to the teaching of only those subjects legally and commonly taught in Iowa's public elementary and secondary schools.

"Textbooks" means books and other instructional materials used in teaching those same subjects. This includes fees, books, and materials for extracurricular activities. Examples of extracurricular activities: sporting events, speech activities, musical or dramatic events, driver's education (if paid to a school), awards banquets, homecoming, prom (purchase of clothing does not qualify), and other school related social events.

For lists of items eligible and not eligible for the credit, see 2014 Expanded Instructions on our website. (Credit can be claimed only for dependents listed on the return.) Calculate the proper amount of expenses per dependent and multiply the amount – not to exceed \$1,000 – by 25% (.25).

**Example:** Students Patty and Mark have qualifying expenses of \$1,400 and \$700 respectively. Their parents can take a credit of \$250 (25% of \$1,000 maximum) for Patty and \$175 (25% of \$700) for Mark, for a total credit of \$425.

**MARRIED SEPARATE FILERS:** This credit must be taken by the spouse claiming the dependent. Any unused part of this credit cannot be used by the other spouse.

**LINE 45. Volunteer Firefighter/Volunteer Emergency Medical Services (EMS) Personnel/Reserve Peace Officer Tax Credit.** A tax credit of up to \$100 is available for volunteer firefighters, volunteer EMS personnel, or state certified reserve peace officers. A volunteer firefighter must be an active member of an organized volunteer fire department in Iowa who has met minimum training standards. Volunteer EMS personnel must be individuals trained to provide emergency medical care, who are certified as first responders, and have been issued certificates by the Iowa Department of Public Health. A reserve peace officer must meet the minimum state training standards established by the Iowa Law Enforcement Academy. The tax credit equals \$100 if the volunteer served for all of 2014. If the volunteer did not serve during all of 2014, the \$100 credit is prorated based on the number of months the volunteer served, rounded to the nearest dollar. If an individual serves in more than one capacity, the credit is limited to \$100 in total.

**LINE 48. Credit for Nonresident or Part-year Resident.** Enter the amount of your nonresident/part-year resident tax credit from Schedule IA 126, line 33. IA 126 instructions begin on page 8.

**LINE 57. Out-of-state Tax Credit.** All income an Iowa resident earns is taxable to Iowa to the same extent that it is taxable on the federal return even if the income was earned in another state or foreign country. If another state or foreign country taxes that same income, then the Iowa resident may be able to claim the Out-of-state Tax Credit by completing the IA 130 form. See examples on page 10.

**LINE 58. Iowa Fuel Tax Credit.** Enter the amount of Iowa Fuel Tax Credit from Schedule IA 4136. The federal Schedule 4136 cannot be used. The Iowa credit does **not** apply to fuel used in on-road vehicles or pleasure boats. If you have an Iowa Fuel Tax Refund Permit Number and have claimed any refunds during the tax year, do **not** claim any credit on this line.

**LINE 59. Child and Dependent Care Credit OR Early Childhood Development Credit. Only one of these credits may be taken.** Only taxpayers with a net income of less than \$45,000 are eligible to take one of these credits. If you are married, your net income and the net income of your spouse must be combined to determine if you qualify, even if your spouse does not file an Iowa return.

**If you are choosing the Child and Dependent Care Credit, use the following worksheet to calculate the credit.**

- Enter the amount from line 11 of federal form 2441. 1. \_\_\_\_\_
- If total of line 26 of the IA 1040, columns A and B, is: \_\_\_\_\_

	allowable %	allowable %
Less than \$10,000	75%	\$25,000 - \$34,999 50%
\$10,000 - \$19,999	65%	\$35,000 - \$39,999 40%
\$20,000 - \$24,999	55%	\$40,000 - \$44,999 30%
		\$45,000 and over: 0%

- Enter % here ..... 2. \_\_\_\_\_
- Credit. Multiply line 1 by the percentage on line 2. Enter the result and on line 59 of the IA 1040. ..... 3. \_\_\_\_\_

**Nonresidents and Part-year Residents:** The Child and Dependent Care Credit must be adjusted using the following formula:

Iowa net income (line 26, IA 126) +

All-source net income of you and spouse (line 26, IA 1040) x Line 3 credit above = Credit on line 59

**The ratio cannot exceed 100%**

Examples are available in the online Expanded Instructions. You may owe less tax by using filing status 3 or 4. A copy of Schedule IA 126 and a copy of your federal return must be included.

**LINE 50. Other Nonrefundable Iowa Credits.** Enter the total of the credits from Part I of the IA 148 Tax Credits Schedule. See the 2014 online Expanded Instructions for the list of credits. You must include the IA 148 with the IA 1040.

**LINE 52. School District Surtax/EMS Surtax.** Multiply the amount on line 51 by the surtax rate and enter the result. The applicable school district is the one in which you resided on the last day of the tax year, not necessarily the district where your children attend school. Taxpayers without children, or without children in public school, are still subject to this tax. Surtax rates are listed on the Department website. The name of your school district may be found on your voter registration card.

**LINE 55. Contributions.** Enter your voluntary contributions to any of the checkoffs in boxes 55a, 55b, 55c, and 55d. Please note that you may contribute to any of the checkoffs regardless of whether you are entitled to a refund or owe additional taxes, but your contribution will reduce your refund or add to the amount you owe. Your contribution this year will qualify as a charitable contribution on next year's return if the return is filed during the calendar year. If you file an amended return, you cannot change your contribution.

**MARRIED SEPARATE FILERS:** Married couples filing separately on a combined return (filing status 3) must enter their combined checkoff amounts in the appropriate box(es) if both choose to contribute.

## STEP 10 CREDITS

**If you are choosing the Early Childhood Development Credit,** you may take the credit equal to 25% of the first \$1,000 of qualifying expenses paid in 2014 for each dependent from the ages of three through five.

Expenses that qualify include the following:

- Services provided by a preschool, as defined in IA Code section 237A.1
- Books that improve child development, such as textbooks, music and art books, teacher's editions, and reading books
- Instructional materials required to be used in a lesson activity, such as paper, notebooks, pencils, and art supplies
- Lesson plans and curricula
- Child development and educational activities outside the home, such as drama, art, music and museum activities, and the entrance fees for such activities

Early childhood development expenses that do not qualify include:

- Food, lodging, or membership fees relating to child development and educational activities outside the home
- Services, materials, or activities for the teaching of religious tenets, doctrines, or worship, if the purpose of these expenses is to instill those tenets, doctrines, or worship

**MARRIED SEPARATE FILERS:** In computing the credit, the combined net income of both spouses must be used. The credit must be divided between spouses in the ratio of each spouse's net income to their combined net income.

**LINE 60. Iowa Earned Income Tax Credit (EITC).** Enter 15.0% (0.15) of the federal EITC claimed on your federal return.

**Nonresidents and Part-year Residents:** The Iowa EITC must be adjusted using the following formula:

Iowa net income (line 26, IA 126)

+

All-source net income of you and spouse (line 26, IA 1040)

x Iowa EITC

Credit on line 60

**The ratio cannot exceed 100%**

**MARRIED SEPARATE FILERS:** The Iowa EITC must be divided between spouses in the ratio of each spouse's earned income to total earned income. Earned income includes wages, salaries, tips, or other compensation, and net earnings from self-employment.

**LINE 61. Other Refundable Credits.** Enter the total of other credits from Part II, IA 148 Tax Credits Schedule. See the 2014 online Expanded Instructions for a list of credits. Include the IA 148 with the IA 1040.

**LINE 64. Taxpayers Trust Fund Tax Credit.** A tax credit of \$15 can be claimed for each taxpayer who files a 2014 Iowa 1040 return by November 2, 2015. For taxpayers who file a joint return or married filing separately on a combined return, each spouse can claim the \$15 credit. The credit is limited to the tax liability shown on line 63, and there is no carry forward of any excess credit that is unused.

### STEP 11 REFUND OR AMOUNT DUE

#### LINE 73. Penalty for Underpayment of Estimated Tax:

If you are required to make estimated tax payments but fail to make the payments, you are subject to a penalty in addition to any tax you may owe. The penalty is determined in the same way as for federal purposes. Consequently, you must include your Iowa income, lump-sum, and minimum taxes when calculating the penalty for underpayment of estimated tax.

If you are subject to this penalty, complete IA 2210 or IA 2210S (IA 2210F for farmers and fishers), enter the penalty on this line, and include a copy with your return. If you choose to use the annualized method of computing the penalty, include a copy of the IA 2210 Schedule A1 with your tax return.

If you are due a refund, subtract the penalty amount from the overpayment you show on line 70 or line 71.

#### Line 74. Penalty and Interest.

Iowa does not follow the federal extension guidelines.

**74a Note:** Penalties can only be waived under limited circumstances, as described in Iowa Code section 421.27.

**Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date of the return and if at least 90% of the correct amount of tax is not paid by the original due date of the return.

### STEP 12: POLITICAL CHECKOFF

Contributions to this checkoff do not reduce your refund or increase your amount due. Contributing to this checkoff is not required. You may assign \$1.50 to a specific political party or to the Iowa Election Campaign Fund for distribution to qualifying parties. Each spouse may assign \$1.50 to the party of choice regardless of the filing status of the return.

**LINE 65. Iowa Income Tax Withheld.** Enter the total amount of income tax withheld for Iowa on your W-2s, W-2Gs, and/or 1099s.

**LINE 66. Estimated and Voucher Payments.** Enter the total amount of 2014 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2015 and any payments made with the IA 1040V Payment Voucher for 2014. Also include any amount applied to your 2014 Iowa estimated tax from line 71 of your 2013 Iowa income tax return.

**Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency:** A penalty of 5% will be added to the tax due if the return is filed by the original due date and at least 90% of the correct amount of tax is not paid by the original due date of the return.

When the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

**Penalty for Willful Failure to File:** A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

**74b. Interest** must be added to delinquent tax. Interest is added at a rate of 0.4% per month beginning on the day after the due date of the return and accrues each month until paid in full.

#### LINE 75. You have four options to pay the amount due.

- Direct debit payment with the income tax return,
- ePay (direct debit) at [www.iowa.gov/tax](http://www.iowa.gov/tax),
- Credit/debit card, or
- Mail a check/money order with an IA 1040V Payment Voucher from our website, payable to Treasurer, State of Iowa.

Do not make payments of less than one dollar. See the 2014 online Expanded Instructions for more information.

### STEP 13: SIGNATURE

Returns are not processed and refunds are not issued if returns are not signed. If you and your spouse file a joint or combined return, both of you must sign. **Deceased Taxpayer:** If your spouse died and you are filing a joint or combined return, write on the deceased's signature line "Filing as a surviving spouse," check the box, and enter the date of death. Also, enclose any forms required to be filed with your federal return, such as federal form 1310 or a copy of the court certificate showing your appointment as a personal representative of the decedent.

## 2014 INSTRUCTIONS FOR SCHEDULE IA 126

You will need to complete the IA 1040 lines 1-47 before you can complete the IA 126. The IA 1040 must be completed using **all-source income**. Nonresidents and part-year residents of Iowa will use the IA 126 to figure their **Iowa-source income**. The credit from this form is used to reduce total tax on the IA 1040. Include copy of federal return. Note: The Iowa income percentage is rounded to the nearest tenth of a percent.

**For part-year Iowa residents**, Iowa net income includes all income received while living in Iowa plus any Iowa-source income received while a nonresident.

**For nonresidents**, Iowa net income will include all income from Iowa sources. Enter the amount of credit from line 33, IA 126, on line 48, IA 1040.

**If you used filing status 3 (married filing separately on the combined return)** on your IA 1040, you will divide your Iowa income between spouses using the instructions given for the corresponding line on the IA 1040 for married separate filers.

### 1. WAGES, SALARIES, TIPS, ETC.

**Part-year residents:** Include all W-2 income earned while an Iowa resident, even if it was earned in another state, and any income for services performed in Iowa while a nonresident of the state. If it was earned in another state, you may also need to fill out the IA 130 when you pay tax to the other state. You will need to check with that state for their filing requirements.

**Nonresidents:** Report only Iowa-source income. If the portion of employee compensation earned in Iowa by a nonresident is not reported separately, allocate the compensation based upon the number of days worked in Iowa to total work days.

### 2. TAXABLE INTEREST INCOME.

**Part-year residents:** Report all interest shown on the IA 1040 which accrued while an Iowa resident and any interest received while a nonresident which was derived from a trade, business, or profession carried on within Iowa.

**Nonresidents:** Report only the interest derived from an Iowa trade, business, or profession.

### 3. DIVIDEND INCOME.

**Part-year residents:** Report all dividends received while an Iowa resident and any dividends derived from an Iowa trade, business, or profession while a nonresident.

**Nonresidents:** Report the dividends derived from an Iowa trade, business, or profession.

### 4. ALIMONY RECEIVED.

**Part-year residents:** Report all alimony or separate maintenance payments received while an Iowa resident.

**Nonresidents:** Do not enter anything on this line.

### 5. BUSINESS INCOME OR (LOSS).

**Part-year residents:** Report all federal Schedule C or C-EZ income earned while an Iowa resident and any portion of business income or loss earned while a nonresident attributable to a business conducted in Iowa.

**Nonresidents:** Report the portion of business income or loss attributable to business conducted in Iowa. Include a supporting schedule showing Iowa gross receipts divided by total gross receipts; multiply this ratio times the total net income from federal Schedule C or C-EZ. A sale is considered an Iowa sale if goods are delivered or shipped to a point within the state regardless of Freight on Board (F.O.B.) point.

## 6. CAPITAL GAIN OR (LOSS).

**Part-year residents:** Include 100% of the capital gain or loss from assets sold while an Iowa resident. In addition, capital gain or loss from assets sold while a nonresident of Iowa should be reported on the basis of the instructions for nonresidents that follow.

**Nonresidents:** Include in Iowa income 100% of capital gain or loss from the following:

- a. Sales of real or tangible personal property if the property was located in Iowa at the time of the sale; or
- b. Sales of intangible personal property if the taxpayer's commercial domicile is in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

## 7. OTHER GAINS OR (LOSSES).

**Part-year residents:** Report 100% of gains or losses from assets sold or exchanged while an Iowa resident and any gains or losses from federal form 4797 while a nonresident if the property was located in Iowa at the time of sale or exchange.

**Nonresidents:** Report any gains or losses from federal form 4797 if the property was located in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

## 8. TAXABLE IRA DISTRIBUTIONS.

**Part-year residents:** Report any taxable IRA distributions received while an Iowa resident.

**Nonresidents:** Do not enter anything on this line.

## 9. TAXABLE PENSIONS AND ANNUITIES.

Pension is taxable to the state you live in when you receive it.

**Part-year residents:** Report any pension and annuity income reported on line 9 of the IA 1040 which was received while an Iowa resident.

**Nonresidents:** Do not enter anything on this line.

## 10. RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

**Part-year residents:** Report all income shown on federal Schedule E which was earned or received while an Iowa resident and all rents and royalties from Iowa sources and partnerships or S corporation income earned or received while a nonresident.

**Nonresidents:** Report all rents and royalties from Iowa sources and all Iowa partnership or S corporation income. See instructions for allocation of business income on line 5 of this section.

## 11. FARM INCOME OR (LOSS).

**Part-year residents:** Report all net farm income earned or received while an Iowa resident. Also report all net income from Iowa farm activities while a nonresident using the instructions for nonresidents given below.

**Nonresidents:** Report the total net income from Iowa farm activities. If farm activities were conducted both within and without Iowa, provide a separate schedule showing allocation of the income and expenses to Iowa.

## 12. UNEMPLOYMENT COMPENSATION.

**Part-year residents:** Report all unemployment benefits received while an Iowa resident and those benefits received the rest of the year that relate to past employment in Iowa.

**Nonresidents:** Report the unemployment benefits that relate to employment in Iowa. If the unemployment benefits relate to employment in Iowa and employment in another state, report the benefits to Iowa in the ratio of Iowa salaries and wages to total salaries and wages.

## 13. GAMBLING Winnings.

**Part-year residents:** Report any gambling winnings on line 13 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident.

**Nonresidents:** Report all gambling winnings from Iowa sources.

## 14. OTHER INCOME.

**Part-year residents:** Report any income on line 14 of IA 1040 which was received while an Iowa resident or income from Iowa sources while a nonresident. This includes the bonus depreciation and section 179 adjustment attributable to Iowa from the IA 4562A.

**Nonresidents:** Report all other income from Iowa sources.

## 16. PAYMENTS TO AN IRA, KEOGH, OR SEP.

**Part-year residents:** Deduct payments made to an IRA, Keogh, or SEP plan while an Iowa resident.

**Nonresidents:** Deduct payments made to an IRA, Keogh, or SEP plan in the ratio of Iowa earned income to total earned income.

## 17. DEDUCTIBLE PART OF SELF-EMPLOYMENT TAX.

**Part-year residents:** Deduct the portion of the self-employment tax that is attributable to the self-employment income earned while an Iowa resident.

**Nonresidents:** Deduct the portion of the amount allowed on your federal return in the ratio of your Iowa self-employment income to your total self-employment income.

## 18. HEALTH INSURANCE DEDUCTION.

**Part-year residents:**

- a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual while an Iowa resident.

- b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis while an Iowa resident.

- c. Paid direct by taxpayer. Enter 100% of the health insurance premiums that you paid while an Iowa resident.

**Nonresidents:**

- a. Self-employed. Enter 100% of the health insurance premiums paid by a self-employed individual in the ratio of Iowa self-employment income to total self-employment income.

- b. Deducted through wages. Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis in the ratio of Iowa wages to total wages.

- c. Paid direct by taxpayer. Multiply the health insurance premiums that you paid by the ratio of your Iowa-source net income on line 26 of the IA 126 to total net income on line 26 of the IA 1040. For this net income calculation, do not include line 18, the health insurance deduction in the above-referenced net income amounts.

## 19. PENALTY ON EARLY WITHDRAWAL OF SAVINGS.

**Part-year residents:** Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity while an Iowa resident or what was derived from an Iowa trade, business, or profession.

**Nonresidents:** Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity that was derived from an Iowa trade, business, or profession.

## 20. ALIMONY PAID.

**Part-year residents:** Deduct alimony paid while an Iowa resident.

**Nonresidents:** Deduct alimony paid in the ratio of Iowa gross income to total gross income.

## 21. PENSION/RETIREMENT INCOME EXCLUSION.

**Part-year residents:** If you qualify for this exclusion on the IA 1040, you may exclude the amount of taxable retirement income received while an Iowa resident, up to a maximum of \$6,000 (if filing status 1, 5, or 6) or \$12,000 (if filing status 2, 3, or 4).

**Nonresidents:** Iowa-source retirement income received by a nonresident is not taxable to Iowa. Therefore, you do not qualify to take this exclusion. Do not enter anything on this line.

## 22. MOVING EXPENSES.

**Part-year residents** who moved into Iowa can enter any unreimbursed moving expenses from line 22 of the IA 1040 that relate to the move to Iowa. Part-year residents moving out of Iowa cannot take any deduction on this line.

**Nonresidents:** Do not enter anything on this line.

## 23. IOWA CAPITAL GAIN DEDUCTION.

Enter 100% of qualifying capital gains attributable to Iowa sources.

## 24. OTHER ADJUSTMENTS.

Deduct miscellaneous adjustments to income in the same ratio as the income to which the adjustment relates was allocated to Iowa.

## 26. IOWA NET INCOME.

Subtract line 25 from line 15 and enter the difference on this line. If line 26 is \$1,000 or more **or** you are subject to Iowa lump-sum or minimum tax, complete lines 27 through 33. If line 26 is less than \$1,000 **and** you are not subject to Iowa lump-sum or minimum tax, you are not required to file an Iowa income tax return. Married taxpayers must combine their Iowa income amounts for purposes of the \$1,000 filing threshold. However, if you had Iowa tax withheld and are requesting a refund, or choose to file an Iowa return even if you aren't required to do so, put 100% on line 29, complete the remainder of the schedule, and put the credit amount on line 48 of the IA 1040.

### Nonresident Example 1:

Chad is a resident of Nebraska and works in Iowa. His income includes wages earned in Iowa and interest income from a Nebraska bank. Chad will report the wages and interest on the IA 1040 as all-source income. He will list his wages only on the IA 126 as his Iowa-source income.

Schedule IA 130, the Iowa Out-of-state Credit Computation, is only for residents or part-year residents of Iowa who earned income while an Iowa resident which was taxed by another state or foreign country. Note: The Iowa income percentage is rounded to the nearest tenth of a percent.

### Example 1 - Full-Year Iowa Residents Only

Jennifer lived in Iowa all year but worked in both Iowa and Nebraska. She earned \$10,000 in Iowa. She also earned \$15,000 in Nebraska that was taxed by Nebraska. Jennifer will report \$25,000 on line 15 of the IA 1040 as gross income. Line 51 of the IA 1040 is \$1,050. On the Nebraska state return the tax imposed\* on her income was \$450.

	Column A You or Joint
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.	\$15,000
2. Gross taxable income for residents from line 15, IA 1040.	25,000
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%)	60%
4. Tax from line 51, IA 1040 (less lump-sum tax and minimum tax)	1,050
5. Multiply line 4 by percentage on line 3	630
6. Enter the tax imposed* by the other state or foreign country	450
7. Enter the smaller of line 5 or 6. This is your Out-of-state Tax Credit. Enter this amount on line 57, IA 1040	450

\* "Tax imposed" is the tax calculated from the tax formula/tables on the other state/foreign country's tax return, less any non-refundable credits. Do not reduce this figure by the tax withheld or estimated tax payment made to the other state/foreign country.

### Nonresident Example 2:

Laura lived in Illinois the entire tax year. She earned \$25,000 in wages from Iowa and won \$5,000 at an Iowa casino. She will report all of her income on the IA 1040 as all-source income. Only the gambling winnings will be reported on the IA 126 as her Iowa-source income.

Iowa has a reciprocal agreement with Illinois, which means that wages and salaries are taxed by the individual's state of residence. All income received from gambling in Iowa is taxable to Iowa regardless of the person's state of residence.

### Part-year Resident Example:

Jill lived and worked in Iowa the first six months of the tax year. In addition to her wages, she received interest income from an Iowa bank. Jill then moved to Missouri, where she was employed for the rest of the year. She continued to receive interest income from the Iowa bank. Jill will report all of her income from both states on the IA 1040 as all-source income. On the IA 126, she will report only the wages and interest income earned while an Iowa resident as Iowa-source income. The interest income earned the last half of the year is not considered Iowa-source income since Jill was no longer an Iowa resident.

## IOWA SCHEDULE IA 130 Out-of-state Tax Credit

### Example 2 - Part-Year Iowa Residents Only

Benny lived in Iowa until the end of June. July 1 he moved to Missouri. He worked all year in the state of Missouri. Benny earned a salary of \$30,000 for the year, \$15,000 while he lived in Iowa and \$15,000 while he lived in Missouri. Benny also earned \$10,000 farm rental income from farmland located in Iowa. Line 51 of the IA 1040 is \$1,292. On the Missouri state return, the tax imposed\* on his income was \$1,000.

Column A You or Joint	
	\$15,000
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.	25,000
2. Gross taxable income for residents from line 15, IA 1040.	60%
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%)	1,292
4. Tax from line 51, IA 1040 (less lump-sum tax and minimum tax)	775
5. Multiply line 4 by percentage on line 3	1,000
6. Enter the tax imposed* by the other state or foreign country	30,000
7. Enter the total amount of gross income taxed by the other state/foreign country.	50%
8. Divide line 1 by line 7 and enter the percentage (not to exceed 100.0%)	500
9. Multiply line 6 by the percentage on line 8.	500
10. Enter the smaller of line 5 or 9. This is your Out-of-state Tax Credit. Enter this amount on line 57, IA 1040	500

Expanded Instructions are at [www.iowa.gov/tax](http://www.iowa.gov/tax)

# IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2014

<b>01-ADAIR</b>	<b>11-BUENA VISTA</b>	<b>21-CLAY</b>	<b>30-DICKINSON</b>	<b>41-HANCOCK</b>
0018 Adair-Casey ..... 8%	0072 Albert City-Truesdale .. 0%	1218 Clay Central-Every ..... 0%	1218 Clay Central-Every ..... 0%	0126 Algona ..... 6%
0914 CAM ..... 10%	0171 Alta ..... 8%	2556 Graettinger-Terril ..... 2%	2124 Estherville-Lincoln	0594 Belmond-Klemme ..... 3%
2673 Nodaway Valley ..... 8%	0423 Aurelia ..... 6%	2862 Hartley-Melvin-	Central ..... 8%	0819 West Hancock ..... 9%
4978 Orient-Macksburg .... 15%	2376 Galva-Holstein ..... 10%	Sanborn ..... 7%	2556 Graettinger-Terril ..... 2%	1206 Clarion-Goldfield-
<b>6264 West Central Valley .... 5%</b>	3537 Laurens-Marathon ..... 8%	3537 Laurens-Marathon ..... 8%	2846 Harris-Lake Park ..... 0%	Dows ..... 0%
<b>02-ADAMS</b>	4644 Newell-Fonda ..... 7%	4890 Okoboji ..... 2%	2862 Hartley-Melvin-	1449 Corwith-Wesley ..... 17%
0914 CAM ..... 10%	5823 Schaller-Crestland ..... 8%	5157 South O'Brien ..... 10%	Sanborn ..... 7%	2295 Forest City ..... 7%
1431 Corning ..... 5%	6048 Sioux Central ..... 0%	5724 Ruthven-Ayrshire ..... 10%	4890 Okoboji ..... 2%	2403 Garner-Hayfield ..... 11%
1503 Creston ..... 2%	6219 Storm Lake ..... 3%	6048 Sioux Central ..... 0%	6120 Spirit Lake ..... 6%	5922 West Fork ..... 7%
2718 Griswold ..... 1%	<b>12-BUTLER</b>	6102 Spencer ..... 4%	<b>6633 Ventura</b> ..... 1%	
3609 Lenox ..... 6%	0009 AGWSR ..... 8%	<b>22-CLAYTON</b>		
4978 Orient-Macksburg .... 15%	0153 North Butler ..... 5%	1080 Central Clayton ..... 2%	1863 Dubuque ..... 0%	<b>42-HARDIN</b>
5328 Prescott ..... 0%	0279 Aplington-Parkersburg 7%	1989 Edgewood-Colesburg ..... 8%	4041 Maquoketa ..... 9%	0009 AGWSR ..... 8%
6651 Villisca ..... 1%	1215 Clarksville ..... 9%	2763 Clayton Ridge ..... 0%	4446 Monticello ..... 5%	0108 Alden ..... 9%
<b>03-ALLAMAKEE</b>	1791 Dike-New Hartford ..... 7%	4419 MFL-Mar-Mac ..... 7%	6961 Western Dubuque Co. 6%	0540 BCLUW ..... 8%
0135 Allamakee ..... 7%	2781 Hampton-Dumont ..... 3%	5310 Postville ..... 15%	<b>32-EMMET</b>	1359 Colo-Nesco ..... 8%
1638 Decorah ..... 5%	4599 Nashua-Plainfield ..... 8%	6175 Starmont ..... 0%	0333 North Union ..... 12%	2007 Eldora- New Providence ..... 5%
1972 Eastern Allamakee.... 10%	6840 Waverly-Shell Rock ..... 6%	6591 Valley ..... 8%	2124 Estherville-Lincoln	3033 Hubbard-Radcliffe ..... 0%
4419 MFL-Mar-Mac ..... 7%	<b>13-CALHOUN</b>	6961 Western Dubuque Co. 6%	Central ..... 8%	3150 Iowa Falls ..... 6%
<b>5310 Postville ..... 15%</b>	4023 Manson-NW Webster ..... 7%	<b>23-CLINTON</b>	2556 Graettinger-Terril ..... 2%	5643 Roland-Story ..... 7%
<b>04-APPANOOSA *</b> (see footnote below)	4644 Newell-Fonda ..... 7%	0918 Calamus/Wheatland ... 6%	<b>33-FAYETTE</b>	<b>43-HARRISON</b>
0081 Albia ..... 10%	5283 Pocahontas Area ..... 1%	0936 Camanche ..... 0%	4774 North Fayette ..... 8%	0441 A-H-S-T ..... 8%
1071 Centerville ..... 4%	5323 Prairie Valley ..... 8%	1082 Central Clinton ..... 7%	4869 Oelwein ..... 9%	1917 Boyer Valley ..... 8%
4491 Moravia ..... 13%	6091 South Central	1278 Clinton ..... 8%	5310 Postville ..... 15%	2826 Harlan ..... 7%
4518 Moulton-Udell ..... 13%	Calhoun ..... 0%	1675 Delwood ..... 10%	6175 Starmont ..... 0%	3798 Logan-Magnolia ..... 7%
5895 Seymour ..... 11%	<b>14-CARROLL</b>	1965 Easton Valley ..... 0%	6273 Summer- Fredericksburg ..... 7%	4356 Missouri Valley ..... 5%
<b>05-AUDUBON</b>	0355 Ar-We-Va ..... 8%	4041 Maquoketa ..... 9%	6509 Turkey Valley ..... 0%	6460 Tri-Center ..... 8%
0018 Adair-Casey ..... 8%	0999 Carroll ..... 0%	4269 Midland ..... 11%	6591 Valley ..... 8%	6969 West Harrison ..... 5%
0387 Atlantic ..... 12%	1413 Coon Rapids-Bayard .. 7%	4773 Northeast ..... 10%	6762 Wapsie Valley ..... 11%	6987 West Monona ..... 6%
0414 Audubon ..... 7%	2520 Glidden-Ralston ..... 8%	<b>24-CRAWFORD</b>	6943 West Central ..... 10%	7092 Woodbine ..... 15%
0914 CAM ..... 10%	3168 IKM-Manning ..... 9%	0355 Ar-We-Va ..... 8%	<b>34-FLOYD</b>	<b>44-HENRY</b>
1413 Coon Rapids-Bayard .. 7%	6091 South Central	0504 Battle Creek- Ida Grove ..... 2%	0153 North Butler ..... 5%	1602 Danville ..... 8%
<b>2151 Exira-Elk Horn- Kimballton</b> ..... 7%	Calhoun ..... 0%	1134 Charter Oak-Ute ..... 8%	1116 Charles City ..... 6%	2169 Fairfield ..... 4%
2754 Guthrie Center ..... 7%	<b>6741 East Sac County</b> ..... 1%	1701 Denison ..... 7%	4599 Nashua-Plainfield ..... 8%	2322 Fort Madison ..... 0%
3168 IKM-Manning ..... 9%	<b>15-CASS</b>	1917 Boyer Valley ..... 8%	4772 Central Springs ..... 7%	2834 Harmony ..... 11%
<b>06-BENTON</b>	0387 Atlantic ..... 12%	3168 IkM-Manning ..... 9%	4995 Osage ..... 2%	4536 Mount Pleasant ..... 5%
0576 Belle Plaine ..... 9%	0914 CAM ..... 10%	4033 Maple Valley-Anthon	5697 Rudd-Rockford- Marble Rock ..... 0%	4689 New London ..... 9%
0609 Benton ..... 4%	2151 Exira-Elk Horn- Kimballton ..... 7%	Oto ..... 2%	<b>35-FRANKLIN</b>	6700 Waco ..... 0%
1062 Center Point-Urbana .. 7%	2718 Griswold ..... 1%	4860 Odebolt-Arthur ..... 2%	0009 AGWSR ..... 8%	7047 Winfield-Mt Union ..... 7%
1337 College ..... 0%	6750 Walnut ..... 10%	5832 Schleswig ..... 1%	0108 Alden ..... 9%	<b>45-HOWARD</b>
1935 Union ..... 7%	<b>16-CEDAR</b>	<b>6741 East Sac County</b> ..... 1%	0594 Belmond-Klemme ..... 3%	3029 Howard-Winnesieck ..... 5%
3105 Independence ..... 7%	0603 Bennett ..... 0%	<b>25-DALLAS</b>	0916 Cal ..... 12%	4662 New Hampton ..... 7%
4777 North Linn ..... 5%	1926 Durant ..... 9%	0027 Adel-DeSoto-Minburn. 0%	1206 Clarion-Goldfield-	5508 Riceville ..... 11%
6660 Vinton-Shellisburg ..... 7%	3691 North Cedar ..... 10%	1576 Dallas Center-Grimes. 0%	Dows ..... 0%	6509 Turkey Valley ..... 0%
<b>07-BLACK HAWK</b>	3744 Lisbon ..... 4%	1953 Earham ..... 0%	2781 Hampton-Dumont ..... 3%	<b>46-HUMBOLDT</b>
1044 Cedar Falls ..... 0%	4269 Midland ..... 11%	3942 Madrid ..... 6%	3150 Iowa Falls ..... 6%	1206 Clarion-Goldfield-
1719 Denver ..... 4%	6408 Tipton ..... 10%	5121 Panorama ..... 8%	5922 West Fork ..... 7%	Dows ..... 0%
1791 Dike-New Hartford ..... 7%	6930 West Branch ..... 10%	5184 Perry ..... 3%	<b>36-FREMONT</b>	1944 Eagle Grove ..... 7%
1908 Dunkerton ..... 10%	6975 West Liberty ..... 16%	6264 West Central Valley ... 5%	2205 Farragut ..... 7%	2493 Gilmore City- Bradgate ..... 6%
1935 Union ..... 7%	7038 Wilton ..... 4%	6615 Van Meter ..... 4%	2369 Fremont-Mills ..... 16%	3060 Humboldt ..... 5%
2502 Gladbrook-Reinbeck .. 3%	<b>17-CERRO GORDO</b>	6822 Waukee ..... 0%	2772 Hamburg ..... 7%	3897 Lu Verne ..... 13%
3042 Hudson ..... 2%	1233 Clear Lake ..... 5%	6957 West Des Moines ..... 0%	5976 Shenandoah ..... 15%	6516 Twin Rivers ..... 10%
3186 Janesville ..... 7%	2295 Forest City ..... 7%	7110 Woodward-Granger ..... 7%	6003 Sidney ..... 8%	6921 West Bend-Mallard ..... 0%
3204 Jesup ..... 0%	4131 Mason City ..... 7%	<b>26-DAVIS</b>	<b>37-GREENE</b>	<b>47-IDA</b>
6660 Vinton-Shellisburg ..... 7%	4772 Central Springs ..... 7%	0657 Eddyville-Blakesburg- Fremont ..... 5%	1413 Coon Rapids-Bayard.... 7%	0504 Battle Creek- Ida Grove ..... 2%
6762 Wapsie Valley ..... 11%	5697 Rudd-Rockford- Marble Rock ..... 0%	0977 Cardinal ..... 2%	2520 Glidden-Ralston ..... 8%	1701 Denison ..... 7%
6795 Waterloo ..... 0%	5922 West Fork ..... 7%	1619 Davis County ..... 0%	3195 Greene County ..... 12%	1975 River Valley ..... 10%
6840 Waverly-Shell Rock .... 6%	6633 Ventura ..... 1%	4491 Moravia ..... 12%	5121 Panorama ..... 8%	2376 Galva-Holstein ..... 10%
<b>08-BOONE</b>	<b>18-CHEROKEE</b>	4518 Moulton-Udell ..... 12%	5139 Paton-Churdan ..... 5%	4033 Maple Valley-Anthon
0472 Ballard ..... 2%	0171 Alta ..... 8%	6592 Vuren ..... 9%	5184 Perry ..... 3%	Oto ..... 2%
0729 Boone ..... 6%	0423 Aurelia ..... 6%	<b>27-DECATUR</b>	5323 Prairie Valley ..... 8%	4860 Odebolt-Arthur ..... 2%
2466 Gilbert ..... 0%	1152 Cherokee ..... 5%	1093 Central Decatur ..... 9%	6091 South Central	5823 Schaller-Crestland ..... 8%
3195 Greene County ..... 12%	1975 River Valley ..... 10%	1211 Clarke ..... 5%	Calhoun ..... 0%	5832 Schleswig ..... 1%
3942 Madrid ..... 6%	2376 Galva-Holstein ..... 10%	3465 Lamoni ..... 3%	<b>6096 SE Webster-Grand</b> ..... 6%	<b>48-IOWA</b>
4777 North Polk ..... 5%	3348 Kingsley-Pierson .. 4%	4505 Mormon Trail ..... 2%	<b>0009 AGWSR</b> ..... 8%	0576 Belle Plaine ..... 9%
4878 Ogden ..... 7%	4068 Marcus-Meriden- Cleghorn ..... 9%	4527 Mount Ayr ..... 6%	0279 Aplington-Parkersburg .. 7%	0609 Benton ..... 4%
5184 Perry ..... 3%	5184 Perry ..... 3%	4572 Murray ..... 14%	0540 BCLUW ..... 8%	1221 Clear Creek-Amana .. 3%
5643 Roland-Story ..... 7%	5157 South O'Brien ..... 10%	6854 Wayne ..... 2%	1791 Dike-New Hartford ..... 7%	2097 English Valleys ..... 15%
6095 South Hamilton ..... 8%	6048 Sioux Central ..... 0%	<b>28-DELaware</b>	2007 Eldora- New Providence ..... 5%	2766 HLV ..... 7%
6096 SE Webster-Grand ..... 6%	<b>19-CHICKASAW</b>	1889 Edgewood-Colesburg. 8%	2502 Gladbrook-Reinbeck .. 3%	3154 Iowa Valley ..... 14%
6246 Stratford ..... 9%	1116 Charles City ..... 6%	4043 Maquoketa Valley ..... 0%	<b>2727 Grundy Center</b> ..... 6%	4271 Mid-Prairie ..... 14%
6561 United ..... 7%	3029 Howard-Winnesieck .. 5%	4446 Monticello ..... 5%	<b>39-GUTHRIE</b>	6462 Tri-County ..... 12%
7110 Woodward-Granger .... 7%	4599 Nashua-Plainfield ..... 8%	4777 North Linn ..... 5%	0018 Adair-Casey ..... 8%	7029 Williamsburg ..... 3%
<b>09-BREMER</b>	4662 New Hampton ..... 7%	6175 Starmont ..... 0%	1413 Coon Rapids-Bayard.... 7%	<b>49-JACKSON</b>
1719 Denver ..... 4%	6273 Sumner- Fredericksburg ..... 7%	6950 West Delaware Co. .... 5%	2151 Exira-Elk Horn- Kimballton ..... 7%	0243 Andrew ..... 12%
1908 Dunkerton ..... 10%	6471 Tripoli ..... 8%	6961 Western Dubuque Co. 6%	2754 Guthrie Center ..... 7%	0585 Bellevue ..... 3%
3186 Janesville ..... 7%	6509 Turkey Valley ..... 0%	<b>29-DES MOINES</b>	5121 Panorama ..... 8%	1675 Delwood ..... 10%
4599 Nashua-Plainfield ..... 8%	<b>20-CLARKE</b>	0882 Burlington ..... 0%	6264 West Central Valley ..... 5%	1863 Dubuque ..... 0%
6273 Sumner- Fredericksburg ..... 7%	1211 Clarke ..... 5%	1602 Danville ..... 8%	<b>40-HAMILTON</b>	3033 Hubbard-Radcliffe ..... 0%
6471 Tripoli ..... 8%	1970 East Union ..... 13%	2322 Fort Madison ..... 0%	3033 Hubbard-Radcliffe ..... 0%	4775 Northeast Hamilton ..... 9%
6762 Wapsie Valley ..... 11%	3119 Interstate 35 ..... 0%	4203 Mediapolis ..... 7%	5643 Roland-Story ..... 7%	5643 Roland-Story ..... 7%
6840 Waverly-Shell Rock .... 6%	4505 Mormon Trail ..... 2%	4509 Morning Sun ..... 7%	6095 South Hamilton ..... 8%	5643 Roland-Story ..... 7%
<b>10-BUCHANAN</b>	4572 Murray ..... 14%	4689 New London ..... 9%	6246 Stratford ..... 9%	6246 Stratford ..... 9%
1935 Union ..... 7%		6759 Wapello ..... 7%	6867 Webster City ..... 5%	6961 Western Dubuque Co. 6%
1963 East Buchanan ..... 19%		6937 West Burlington ..... 0%		<b>50-JASPER</b>
3105 Independence ..... 7%		7047 Winfield-Mt Union ..... 7%		0513 Baxter ..... 9%
3204 Jesup ..... 0%				0720 Bonduor-Farrar ..... 3%
4777 North Linn ..... 5%				1332 Colfax-Mingo ..... 8%
4869 Oelwein ..... 9%				1350 Collins-Maxwell ..... 1%
6175 Starmont ..... 0%				2709 Grinnell-Newburg ..... 6%
6660 Vinton-Shellisburg ..... 7%				3582 East Marshall ..... 10%
6762 Wapsie Valley ..... 11%				3906 Lynnville-Sully ..... 8%
6840 Waverly-Shell Rock .... 6%				4725 Newton ..... 3%
				5166 Pella ..... 4%
				5319 PCM ..... 1%
				6101 Southeast Polk ..... 5%

\* Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

**IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2014**

<b>51-JEFFERSON</b>	
0977 Cardinal	2%
2169 Fairfield	.4%
4536 Mount Pleasant	.5%
5163 Pekin	.8%
6700 Waco	0%
6768 Washington	.9%
<b>52-JOHNSON</b>	
1221 Clear Creek-Amana	3%
1337 College	0%
2977 Highland	.7%
3141 Iowa City	.5%
3744 Lisbon	.4%
3816 Lone Tree	.9%
4271 Mid-Prairie	14%
4554 Mount Vernon	.6%
6093 Solon	.5%
6930 West Branch	10%
6975 West Liberty	16%
7029 Williamsburg	.3%
<b>53-JONES</b>	
0234 Anamosa	.7%
3691 North Cedar	10%
3744 Lisbon	.4%
4269 Midland	11%
4446 Monticello	.5%
4554 Mount Vernon	.6%
4905 Olin	10%
6961 Western Dubuque Co	.6%
<b>54-KEOKUK</b>	
0657 Eddyville-Blakesburg-Fremont	.5%
2097 English Valleys	15%
3330 Keota	.1%
5163 Pekin	.8%
6012 Sigourney	.1%
6462 Tri-County	12%
<b>55-KOSSUTH</b>	
0126 Algona	.6%
0333 North Union	12%
0873 North Iowa	.7%
1449 Corwith-Wesley	17%
3897 Lu Verne	13%
4778 North Kossuth	.6%
6516 Twin Rivers	10%
6921 West Bend-Mallard	0%
<b>56-LEE</b>	
1079 Central Lee	.5%
2322 Fort Madison	0%
2834 Harmony	11%
3312 Keokuk	0%
4536 Mount Pleasant	.5%
<b>57-LINN</b>	
0099 Alburett	0%
0234 Anamosa	.7%
1053 Cedar Rapids	.5%
1062 Center Point-Urbana	.7%
1089 Central City	0%
1337 College	0%
3715 Linn-Mar	0%
3744 Lisbon	.4%
4086 Marion	.4%
4446 Monticello	.5%
4554 Mount Vernon	.6%
4777 North Linn	.5%
6093 Solon	.5%
6138 Springville	.3%
<b>58-LOUISA</b>	
1368 Columbus	11%
2977 Highland	.7%
3816 Lone Tree	.9%
3841 Louisa-Muscatine	10%
4203 Mediapolis	.7%
4509 Morning Sun	.7%
6700 Waco	0%
6759 Wapello	.7%
7047 Winfield-Mt Union	.7%
<b>59-LUCAS</b>	
1107 Chariton	.3%
1211 Clarke	.5%
4505 Mormon Trail	.2%
6094 Southeast Warren	10%
6854 Wayne	.2%
<b>60-LYON</b>	
0747 Boyden-Hull	.4%
1095 Central Lyon	.7%
2457 George-Little Rock	14%
5607 Rock Valley	0%
5949 Sheldon	.6%
6983 West Lyon	.9%
<b>61-MADISON</b>	
0027 Adel-DeSoto-Minburn	0%
1953 Earlham	0%
1970 East Union	13%
2673 Nodaway Valley	.8%
3119 Interstate 35	0%
4122 Martensdale-St Marys	1%
4978 Orient-Macksburg	15%
6615 Van Meter	4%
7056 Winterst	4%
<b>62-MAHASKA</b>	
0657 Eddyville-Blakesburg-Fremont	.5%
3906 Lynnville-Sully	8%
4776 North Mahaska	0%
5013 Oskaloosa	1%
5166 Pella	4%
6462 Tri-County	12%
6512 Twin Cedars	11%
<b>63-MARION</b>	
1107 Chariton	3%
3375 Knoxville	.5%
4212 Melcher-Dallas	1%
5166 Pella	4%
5256 Pleasantville	9%
5319 PCM	1%
6101 Southeast Polk	5%
6512 Twin Cedars	11%
<b>64-MARSHALL</b>	
0513 Baxter	9%
0540 BCLUW	8%
1350 Collins-Maxwell	1%
1359 Colo-Nesco	8%
2007 Eldora	
New Providence	5%
2502 Gladbrook-Reinbeck	3%
2682 GMG	10%
3582 East Marshall	10%
4104 Marshalltown	0%
6985 West Marshall	9%
<b>65-MILLS</b>	
2369 Fremont-Mills	16%
2511 Glenwood	7%
3645 Lewis Central	6%
3978 East Mills	8%
5976 Shenandoah	15%
6453 Trevnor	4%
<b>66-MITCHELL</b>	
4772 Central Springs	7%
4995 Osage	2%
5508 Riceville	11%
5697 Rudd-Rockford	
Marble Rock	0%
5751 St Ansgar	6%
<b>67-MONONA</b>	
1134 Charter Oak-Ute	8%
1917 Boyer Valley	8%
4033 Maple Valley-Anthon	
Oto	2%
6969 West Harrison	5%
6987 West Monona	6%
6992 Westwood	6%
7002 Whiting	9%
7092 Woodbine	15%
<b>68-MONROE</b>	
0081 Albia	9%
0657 Eddyville-Blakesburg-Fremont	
Moravia	5%
<b>69-MONTGOMERY</b>	
2113 Essex	8%
2718 Griswold	1%
3978 East Mills	8%
5463 Red Oak	13%
5976 Shenandoah	15%
6165 Stanton	8%
6651 Villisca	1%
<b>70-MUSCATINE</b>	
1368 Columbus	11%
2977 Highland	.7%
3816 Lone Tree	.9%
3841 Louisa-Muscatine	10%
4203 Mediapolis	.7%
4509 Morning Sun	.7%
6700 Waco	0%
6759 Wapello	.7%
7047 Winfield-Mt Union	.7%
<b>71-O'BRIEN</b>	
1218 Clay Central-Everly	0%
2862 Hartley-Melvin-Sanborn	
Sanborn	7%
4149 MOC-Floyd Valley	.5%
5157 South O'Brien	10%
5949 Sheldon	6%
6048 Sioux Central	0%
6462 Tri-County	12%
<b>72-OSCEOLA</b>	
2457 George-Little Rock	.14%
2846 Harris-Lake Park	0%
2862 Hartley-Melvin-Sanborn	7%
5949 Sheldon	6%
5994 Sibley-Ocheyedan	6%
<b>73-PAGE</b>	
0549 Bedford	10%
1197 Clarinda	4%
2113 Essex	.8%
5463 Red Oak	13%
5976 Shenandoah	15%
6097 South Page	11%
6165 Stanton	8%
6651 Villisca	1%
<b>74-PALO ALTO</b>	
0333 North Union	12%
2088 Emmetsburg	13%
2556 Graettinger-Terril	2%
3537 Laurens-Marathon	.8%
5283 Pocahontas Area	1%
5724 Ruthven-Ayshire	10%
6921 West Bend-Mallard	0%
<b>75-PLYMOUTH</b>	
0063 Akron-Westfield	4%
2988 Hinton	6%
3348 Kingsley-Pierson	4%
3555 Lawton-Bronson	4%
3600 Le Mars	0%
4068 Marcus-Meriden-Cleghorn	
Cleghorn	.9%
5486 Remsen-Union	7%
6039 Sioux City	6%
6990 West Sioux	.6%
<b>76-POCAHONTAS</b>	
0072 Albert City-Truesdale	0%
2493 Gilmore City-Braggade	
Braggade	6%
3537 Laurens-Marathon	.8%
4023 Manson-NW Webster	.7%
4644 Newell-Fonda	7%
5283 Pocahontas Area	1%
6921 West Bend-Mallard	0%
<b>77-POLK</b>	
0261 Ankeny	0%
0472 Ballard	2%
0720 Bondurant-Farrar	3%
0981 Carlisle	0%
1350 Collins-Maxwell	1%
1576 Dallas Center-Grimes	0%
1737 Des Moines	0%
3231 Johnston	0%
3942 Madrid	6%
4779 North Polk	5%
5319 PCM	1%
5805 Saydel	0%
6101 Southeast Polk	.5%
6579 Urbandale	0%
6957 West Des Moines	0%
7110 Woodward-Granger	.7%
<b>78-POTAWATTAMIE</b>	
0387 Atlantic	12%
0441 A-H-S-T	.8%
1476 Council Bluffs	0%
2511 Glenwood	.7%
2718 Griswold	1%
3645 Lewis Central	.6%
4356 Missouri Valley	.5%
4824 Riverside	.7%
5463 Red Oak	13%
6453 Trevnor	.4%
6460 Tri-Center	.8%
6534 Underwood	0%
6750 Walnut	10%
<b>79-POWESHIEK</b>	
0576 Belle Plaine	9%
0609 Benton	4%
1935 Union	7%
2502 Gladbrook-Reinbeck	3%
2682 GMG	10%
2727 Grundy Center	6%
3582 East Marshall	10%
4785 North Tama	9%
6098 South Tama	9%
<b>80-RINGGOLD</b>	
0549 Bedford	10%
1503 Creston	2%
1782 Diagonal	9%
1970 East Union	13%
3465 Lamoni	3%
3609 Lenox	6%
4527 Mount Ayr	6%
<b>81-SAC</b>	
0171 Alta	8%
2376 Galva-Holstein	10%
4644 Newell-Fonda	7%
4860 Odebold-Arthur	2%
5823 Schaller-Crestland	8%
6091 South Central	
Calhoun	0%
6219 Storm Lake	3%
6741 East Sac County	1%
<b>82-SCOTT</b>	
0603 Bennett	0%
0621 Bettendorf	0%
0918 Calamus/Wheatland	6%
1611 Davenport	0%
1926 Durant	9%
4784 North Scott	1%
5250 Pleasant Valley	0%
<b>83-SHELBY</b>	
0441 A-H-S-T	8%
1917 Boyer Valley	8%
2151 Extra-Elk Horn-Kimballton	
Kimballton	.7%
2826 Harlan	7%
3168 IKM-Manning	9%
6460 Tri-Center	8%
6750 Walnut	10%
7092 Woodbine	15%
<b>84-SIOUX</b>	
0747 Boyden-Hull	4%
2457 George-Little Rock	14%
4149 MOC-Floyd Valley	.5%
5486 Remsen-Union	.7%
5607 Rock Valley	0%
5949 Sheldon	6%
6030 Sioux Center	5%
6783 West Lyon	9%
6990 West Sioux	6%
<b>85-STORY</b>	
0225 Ames	4%
0472 Ballard	2%
1350 Collins-Maxwell	1%
1359 Colo-Nesco	8%
2466 Gilbert	0%
4617 Nevada	5%
4779 North Polk	5%
5643 Roland-Story	7%
6561 United	7%
6985 West Marshall	9%
<b>86-TAMA</b>	
0576 Belle Plaine	9%
0609 Benton	4%
1935 Union	7%
2502 Gladbrook-Reinbeck	3%
2682 GMG	10%
2727 Grundy Center	6%
3582 East Marshall	10%
4785 North Tama	9%
6098 South Tama	9%
<b>87-TAYLOR</b>	
0549 Bedford	10%
1197 Clarinda	4%
1431 Corning	5%
1782 Diagonal	9%
3609 Lenox	6%
4527 Mount Ayr	6%
6651 Villisca	1%
<b>88-UNION</b>	
1503 Creston	2%
1970 East Union	13%
3609 Lenox	6%
4572 Murray	14%
4978 Orient-Macksburg	15%
<b>89-VAN BUREN</b>	
0977 Cardinal	2%
1619 Davis County	0%
2169 Fairfield	4%
2834 Harmony	11%
4536 Mount Pleasant	5%
6592 West Fork	7%
6867 Webster City	5%
<b>90-WAPELLO</b>	
0657 Eddyville-Blakesburg-Fremont	
Keota	5%
0977 Cardinal	2%
2169 Fairfield	4%
5049 Ottumwa	0%
5163 Pekin	8%
<b>91-WARREN</b>	
0981 Carlisle	0%
1737 Des Moines	0%
3114 Indianola	5%
3119 Interstate 35	0%
4122 Martensdale-St Marys	1%
4797 Norwalk	0%
5256 Pleasantville	9%
6094 Southeast Warren	10%
<b>92-WASHINGTON</b>	
2169 Fairfield	4%
2977 Highland	7%
3144 Iowa City	1%
4271 Mid-Prairie	14%
5163 Pekin	8%
6700 Waco	0%
6768 Washington	9%
7047 Winfield-Mt Union	7%
<b>93-WAYNE</b>	
4505 Mormon Trail	2%
5895 Seymour	10%
6854 Wayne	2%
<b>94-WEBSTER</b>	
1944 Eagle Grove	7%
2313 Fort Dodge	3%
2493 Gilmore City-Braggade	
Braggade	6%
3060 Humboldt	.5%
4023 Manson-NW Webster	7%
5323 Prairie Valley	8%
6096 SE Webster-Grand	6%
6246 Stratford	9%
6867 Webster City	5%
<b>95-WINNEBAGO</b>	
0126 Algona	6%
0873 North Iowa	7%
2295 Forest City	7%
3420 Lake Mills	9%
<b>96-WINNESHEIK</b>	
0135 Allamakee	7%
1638 Decorah	5%
3029 Howard-Winnesheik	5%
4787 North Winnesheik	10%
5310 Postville	15%
6100 South Winnesheik	6%
6509 Turkey Valley	0%
<b>97-WOODYBURD</b>	
0504 Battle Creek-Ida Grove	2%
1975 River Valley	10%
3348 Kingsley-Pierson	4%
3555 Lawton-Bronson-Oto	2%
4033 Maple Valley-Anthon	
Oto	2%
5877 Sergeant Bluff-Luton	0%
6039 Sioux City	6%
6992 Westwood	6%
7098 Woodbury Central	5%
<b>98-WORTH</b>	
2295 Forest City	7%
3420 Lake Mills	9%
4772 Central Springs	7%
4788 Northwood-Kensett	5%
5751 St Ansgar	6%
<b>99-WRIGHT</b>	
0594 Belmond-Klemme	3%
0819 West Hancock	9%
0916 Cal	12%
1206 Clarion-Goldfield-Dows	
Dows	0%
1449 Corwith-Wesley	17%
1944 Eagle Grove	7%
3060 Humboldt	5%
4775 Northeast Hamilton	9%
5922 West Fork	7%
6867 Webster City	5%

### Nonresidents and Part-year Residents:

Please see page 1 of the IA 1040 booklet or the online Expanded Instructions at [www.iowa.gov/tax](http://www.iowa.gov/tax) for more information.

## 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
0	150	0	6,000	6,050	89	9,800	9,850	259	13,600	13,650	430	17,400	17,450	663
150	400	1	6,050	6,100	91	9,850	9,900	262	13,650	13,700	433	17,450	17,500	666
400	700	2	6,100	6,150	93	9,900	9,950	264	13,700	13,750	436	17,500	17,550	669
700	950	3	6,150	6,200	95	9,950	10,000	266	13,750	13,800	439	17,550	17,600	672
950	1,250	4	6,200	6,250	97	10,000	10,050	268	13,800	13,850	442	17,600	17,650	675
1,250	1,500	5	6,250	6,300	100	10,050	10,100	271	13,850	13,900	446	17,650	17,700	678
1,500	1,650	6	6,300	6,350	102	10,100	10,150	273	13,900	13,950	449	17,700	17,750	681
1,650	1,800	7	6,350	6,400	104	10,150	10,200	275	13,950	14,000	452	17,750	17,800	684
1,800	1,950	8	6,400	6,450	106	10,200	10,250	277	14,000	14,050	455	17,800	17,850	687
1,950	2,100	9	6,450	6,500	109	10,250	10,300	280	14,050	14,100	458	17,850	17,900	690
2,100	2,200	10	6,500	6,550	111	10,300	10,350	282	14,100	14,150	461	17,900	17,950	693
2,200	2,350	11	6,550	6,600	113	10,350	10,400	284	14,150	14,200	464	17,950	18,000	696
2,350	2,500	12	6,600	6,650	115	10,400	10,450	286	14,200	14,250	467	18,000	18,050	700
2,500	2,650	13	6,650	6,700	118	10,450	10,500	289	14,250	14,300	470	18,050	18,100	703
2,650	2,750	14	6,700	6,750	120	10,500	10,550	291	14,300	14,350	473	18,100	18,150	706
2,750	2,900	15	6,750	6,800	122	10,550	10,600	293	14,350	14,400	476	18,150	18,200	709
2,900	3,050	16	6,800	6,850	124	10,600	10,650	295	14,400	14,450	479	18,200	18,250	712
3,050	3,100	17	6,850	6,900	127	10,650	10,700	298	14,450	14,500	482	18,250	18,300	715
3,100	3,150	19	6,900	6,950	129	10,700	10,750	300	14,500	14,550	485	18,300	18,350	718
3,150	3,200	20	6,950	7,000	131	10,750	10,800	302	14,550	14,600	488	18,350	18,400	721
3,200	3,250	21	7,000	7,050	133	10,800	10,850	304	14,600	14,650	491	18,400	18,450	724
3,250	3,300	22	7,050	7,100	136	10,850	10,900	307	14,650	14,700	495	18,450	18,500	727
3,300	3,350	24	7,100	7,150	138	10,900	10,950	309	14,700	14,750	498	18,500	18,550	730
3,350	3,400	25	7,150	7,200	140	10,950	11,000	311	14,750	14,800	501	18,550	18,600	733
3,400	3,450	26	7,200	7,250	142	11,000	11,050	313	14,800	14,850	504	18,600	18,650	736
3,450	3,500	27	7,250	7,300	145	11,050	11,100	316	14,850	14,900	507	18,650	18,700	739
3,500	3,550	28	7,300	7,350	147	11,100	11,150	318	14,900	14,950	510	18,700	18,750	742
3,550	3,600	30	7,350	7,400	149	11,150	11,200	320	14,950	15,000	513	18,750	18,800	745
3,600	3,650	31	7,400	7,450	151	11,200	11,250	322	15,000	15,050	516	18,800	18,850	748
3,650	3,700	32	7,450	7,500	154	11,250	11,300	325	15,050	15,100	519	18,850	18,900	752
3,700	3,750	33	7,500	7,550	156	11,300	11,350	327	15,100	15,150	522	18,900	18,950	755
3,750	3,800	34	7,550	7,600	158	11,350	11,400	329	15,150	15,200	525	18,950	19,000	758
3,800	3,850	36	7,600	7,650	160	11,400	11,450	331	15,200	15,250	528	19,000	19,050	761
3,850	3,900	37	7,650	7,700	163	11,450	11,500	334	15,250	15,300	531	19,050	19,100	764
3,900	3,950	38	7,700	7,750	165	11,500	11,550	336	15,300	15,350	534	19,100	19,150	767
3,950	4,000	39	7,750	7,800	167	11,550	11,600	338	15,350	15,400	537	19,150	19,200	770
4,000	4,050	41	7,800	7,850	169	11,600	11,650	340	15,400	15,450	540	19,200	19,250	773
4,050	4,100	42	7,850	7,900	172	11,650	11,700	343	15,450	15,500	543	19,250	19,300	776
4,100	4,150	43	7,900	7,950	174	11,700	11,750	345	15,500	15,550	547	19,300	19,350	779
4,150	4,200	44	7,950	8,000	176	11,750	11,800	347	15,550	15,600	550	19,350	19,400	782
4,200	4,250	45	8,000	8,050	178	11,800	11,850	349	15,600	15,650	553	19,400	19,450	785
4,250	4,300	47	8,050	8,100	181	11,850	11,900	352	15,650	15,700	556	19,450	19,500	788
4,300	4,350	48	8,100	8,150	183	11,900	11,950	354	15,700	15,750	559	19,500	19,550	791
4,350	4,400	49	8,150	8,200	185	11,950	12,000	356	15,750	15,800	562	19,550	19,600	794
4,400	4,450	50	8,200	8,250	187	12,000	12,050	358	15,800	15,850	565	19,600	19,650	797
4,450	4,500	51	8,250	8,300	190	12,050	12,100	361	15,850	15,900	568	19,650	19,700	801
4,500	4,550	53	8,300	8,350	192	12,100	12,150	363	15,900	15,950	571	19,700	19,750	804
4,550	4,600	54	8,350	8,400	194	12,150	12,200	365	15,950	16,000	574	19,750	19,800	807
4,600	4,650	55	8,400	8,450	196	12,200	12,250	367	16,000	16,050	577	19,800	19,850	810
4,650	4,700	56	8,450	8,500	199	12,250	12,300	370	16,050	16,100	580	19,850	19,900	813
4,700	4,750	58	8,500	8,550	201	12,300	12,350	372	16,100	16,150	583	19,900	19,950	816
4,750	4,800	59	8,550	8,600	203	12,350	12,400	374	16,150	16,200	586	19,950	20,000	819
4,800	4,850	60	8,600	8,650	205	12,400	12,450	376	16,200	16,250	589	20,000	20,050	822
4,850	4,900	61	8,650	8,700	208	12,450	12,500	379	16,250	16,300	592	20,050	20,100	825
4,900	4,950	62	8,700	8,750	210	12,500	12,550	381	16,300	16,350	595	20,100	20,150	828
4,950	5,000	64	8,750	8,800	212	12,550	12,600	383	16,350	16,400	599	20,150	20,200	831
5,000	5,050	65	8,800	8,850	214	12,600	12,650	385	16,400	16,450	602	20,200	20,250	834
5,050	5,100	66	8,850	8,900	217	12,650	12,700	388	16,450	16,500	605	20,250	20,300	837
5,100	5,150	67	8,900	8,950	219	12,700	12,750	390	16,500	16,550	608	20,300	20,350	840
5,150	5,200	68	8,950	9,000	221	12,750	12,800	392	16,550	16,600	611	20,350	20,400	843
5,200	5,250	70	9,000	9,050	223	12,800	12,850	394	16,600	16,650	614	20,400	20,450	846
5,250	5,300	71	9,050	9,100	226	12,850	12,900	397	16,650	16,700	617	20,450	20,500	849
5,300	5,350	72	9,100	9,150	228	12,900	12,950	399	16,700	16,750	620	20,500	20,550	853
5,350	5,400	73	9,150	9,200	230	12,950	13,000	401	16,750	16,800	623	20,550	20,600	856
5,400	5,450	75	9,200	9,250	232	13,000	13,050	403	16,800	16,850	626	20,600	20,650	859
5,450	5,500	76	9,250	9,300	235	13,050	13,100	406	16,850	16,900	629	20,650	20,700	862
5,500	5,550	77	9,300	9,350	237	13,100	13,150	408	16,900	16,950	632	20,700	20,750	865
5,550	5,600	78	9,350	9,400	239	13,150	13,200	410	16,950	17,000	635	20,750	20,800	868
5,600	5,650	79	9,400	9,450	241	13,200	13,250	412	17,000	17,050	638	20,800	20,850	871
5,650	5,700	81	9,450	9,500	244	13,250	13,300	415	17,050	17,100</td				

## 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
21,200	21,250	895	25,000	25,050	1,136	28,800	28,850	1,382	32,600	32,650	1,636	36,400	36,450	1,895
21,250	21,300	898	25,050	25,100	1,139	28,850	28,900	1,386	32,650	32,700	1,640	36,450	36,500	1,898
21,300	21,350	901	25,100	25,150	1,143	28,900	28,950	1,389	32,700	32,750	1,643	36,500	36,550	1,901
21,350	21,400	905	25,150	25,200	1,146	28,950	29,000	1,392	32,750	32,800	1,646	36,550	36,600	1,905
21,400	21,450	908	25,200	25,250	1,149	29,000	29,050	1,395	32,800	32,850	1,650	36,600	36,650	1,908
21,450	21,500	911	25,250	25,300	1,152	29,050	29,100	1,399	32,850	32,900	1,653	36,650	36,700	1,912
21,500	21,550	914	25,300	25,350	1,156	29,100	29,150	1,402	32,900	32,950	1,657	36,700	36,750	1,915
21,550	21,600	917	25,350	25,400	1,159	29,150	29,200	1,405	32,950	33,000	1,660	36,750	36,800	1,918
21,600	21,650	920	25,400	25,450	1,162	29,200	29,250	1,408	33,000	33,050	1,663	36,800	36,850	1,922
21,650	21,700	923	25,450	25,500	1,165	29,250	29,300	1,412	33,050	33,100	1,667	36,850	36,900	1,925
21,700	21,750	926	25,500	25,550	1,169	29,300	29,350	1,415	33,100	33,150	1,670	36,900	36,950	1,929
21,750	21,800	929	25,550	25,600	1,172	29,350	29,400	1,418	33,150	33,200	1,674	36,950	37,000	1,932
21,800	21,850	932	25,600	25,650	1,175	29,400	29,450	1,421	33,200	33,250	1,677	37,000	37,050	1,935
21,850	21,900	935	25,650	25,700	1,178	29,450	29,500	1,425	33,250	33,300	1,680	37,050	37,100	1,939
21,900	21,950	938	25,700	25,750	1,182	29,500	29,550	1,428	33,300	33,350	1,684	37,100	37,150	1,942
21,950	22,000	941	25,750	25,800	1,185	29,550	29,600	1,431	33,350	33,400	1,687	37,150	37,200	1,946
22,000	22,050	944	25,800	25,850	1,188	29,600	29,650	1,434	33,400	33,450	1,691	37,200	37,250	1,949
22,050	22,100	947	25,850	25,900	1,191	29,650	29,700	1,438	33,450	33,500	1,694	37,250	37,300	1,952
22,100	22,150	950	25,900	25,950	1,195	29,700	29,750	1,441	33,500	33,550	1,697	37,300	37,350	1,956
22,150	22,200	954	25,950	26,000	1,198	29,750	29,800	1,444	33,550	33,600	1,701	37,350	37,400	1,959
22,200	22,250	957	26,000	26,050	1,201	29,800	29,850	1,447	33,600	33,650	1,704	37,400	37,450	1,963
22,250	22,300	960	26,050	26,100	1,204	29,850	29,900	1,451	33,650	33,700	1,708	37,450	37,500	1,966
22,300	22,350	963	26,100	26,150	1,208	29,900	29,950	1,454	33,700	33,750	1,711	37,500	37,550	1,969
22,350	22,400	966	26,150	26,200	1,211	29,950	30,000	1,457	33,750	33,800	1,714	37,550	37,600	1,973
22,400	22,450	969	26,200	26,250	1,214	30,000	30,050	1,460	33,800	33,850	1,718	37,600	37,650	1,976
22,450	22,500	972	26,250	26,300	1,217	30,050	30,100	1,463	33,850	33,900	1,721	37,650	37,700	1,980
22,500	22,550	975	26,300	26,350	1,220	30,100	30,150	1,467	33,900	33,950	1,725	37,700	37,750	1,983
22,550	22,600	978	26,350	26,400	1,224	30,150	30,200	1,470	33,950	34,000	1,728	37,750	37,800	1,986
22,600	22,650	981	26,400	26,450	1,227	30,200	30,250	1,473	34,000	34,050	1,731	37,800	37,850	1,990
22,650	22,700	984	26,450	26,500	1,230	30,250	30,300	1,476	34,050	34,100	1,735	37,850	37,900	1,993
22,700	22,750	987	26,500	26,550	1,233	30,300	30,350	1,480	34,100	34,150	1,738	37,900	37,950	1,997
22,750	22,800	990	26,550	26,600	1,237	30,350	30,400	1,483	34,150	34,200	1,742	37,950	38,000	2,000
22,800	22,850	994	26,600	26,650	1,240	30,400	30,450	1,487	34,200	34,250	1,745	38,000	38,050	2,003
22,850	22,900	997	26,650	26,700	1,243	30,450	30,500	1,490	34,250	34,300	1,748	38,050	38,100	2,007
22,900	22,950	1,000	26,700	26,750	1,246	30,500	30,550	1,493	34,300	34,350	1,752	38,100	38,150	2,010
22,950	23,000	1,003	26,750	26,800	1,250	30,550	30,600	1,497	34,350	34,400	1,755	38,150	38,200	2,014
23,000	23,050	1,007	26,800	26,850	1,253	30,600	30,650	1,500	34,400	34,450	1,759	38,200	38,250	2,017
23,050	23,100	1,010	26,850	26,900	1,256	30,650	30,700	1,504	34,450	34,500	1,762	38,250	38,300	2,020
23,100	23,150	1,013	26,900	26,950	1,259	30,700	30,750	1,507	34,500	34,550	1,765	38,300	38,350	2,024
23,150	23,200	1,016	26,950	27,000	1,263	30,750	30,800	1,510	34,550	34,600	1,769	38,350	38,400	2,027
23,200	23,250	1,020	27,000	27,050	1,266	30,800	30,850	1,514	34,600	34,650	1,772	38,400	38,450	2,031
23,250	23,300	1,023	27,050	27,100	1,269	30,850	30,900	1,517	34,650	34,700	1,776	38,450	38,500	2,034
23,300	23,350	1,026	27,100	27,150	1,272	30,900	30,950	1,521	34,700	34,750	1,779	38,500	38,550	2,037
23,350	23,400	1,029	27,150	27,200	1,276	30,950	31,000	1,524	34,750	34,800	1,782	38,550	38,600	2,041
23,400	23,450	1,033	27,200	27,250	1,279	31,000	31,050	1,527	34,800	34,850	1,786	38,600	38,650	2,044
23,450	23,500	1,036	27,250	27,300	1,282	31,050	31,100	1,531	34,850	34,900	1,789	38,650	38,700	2,048
23,500	23,550	1,039	27,300	27,350	1,285	31,100	31,150	1,534	34,900	34,950	1,793	38,700	38,750	2,051
23,550	23,600	1,042	27,350	27,400	1,289	31,150	31,200	1,538	34,950	35,000	1,796	38,750	38,800	2,054
23,600	23,650	1,046	27,400	27,450	1,292	31,200	31,250	1,541	35,000	35,050	1,799	38,800	38,850	2,058
23,650	23,700	1,049	27,450	27,500	1,295	31,250	31,300	1,544	35,050	35,100	1,803	38,850	38,900	2,061
23,700	23,750	1,052	27,500	27,550	1,298	31,300	31,350	1,548	35,100	35,150	1,806	38,900	38,950	2,065
23,750	23,800	1,055	27,550	27,600	1,301	31,350	31,400	1,551	35,150	35,200	1,810	38,950	39,000	2,068
23,800	23,850	1,058	27,600	27,650	1,305	31,400	31,450	1,555	35,200	35,250	1,813	39,000	39,050	2,071
23,850	23,900	1,062	27,650	27,700	1,308	31,450	31,500	1,558	35,250	35,300	1,816	39,050	39,100	2,075
23,900	23,950	1,065	27,700	27,750	1,311	31,500	31,550	1,561	35,300	35,350	1,820	39,100	39,150	2,078
23,950	24,000	1,068	27,750	27,800	1,314	31,550	31,600	1,565	35,350	35,400	1,823	39,150	39,200	2,082
24,000	24,050	1,071	27,800	27,850	1,318	31,600	31,650	1,568	35,400	35,450	1,827	39,200	39,250	2,085
24,050	24,100	1,075	27,850	27,900	1,321	31,650	31,700	1,572	35,450	35,500	1,830	39,250	39,300	2,088
24,100	24,150	1,078	27,900	27,950	1,324	31,700	31,750	1,575	35,500	35,550	1,833	39,300	39,350	2,092
24,150	24,200	1,081	27,950	28,000	1,327	31,750	31,800	1,578	35,550	35,600	1,837	39,350	39,400	2,095
24,200	24,250	1,084	28,000	28,050	1,331	31,800	31,850	1,582	35,600	35,650	1,840	39,400	39,450	2,099
24,250	24,300	1,088	28,050	28,100	1,334	31,850	31,900	1,585	35,650	35,700	1,844	39,450	39,500	2,102
24,300	24,350	1,091	28,100	28,150	1,337	31,900	31,950	1,589	35,700	35,750	1,847	39,500	39,550	2,105
24,350	24,400	1,094	28,150	28,200	1,340	31,950	32,0							

## 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
40,200	40,250	2,153	44,000	44,050	2,411	47,800	47,850	2,696	51,600	51,650	2,997	55,400	55,450	3,298
40,250	40,300	2,156	44,050	44,100	2,415	47,850	47,900	2,700	51,650	51,700	3,001	55,450	55,500	3,302
40,300	40,350	2,160	44,100	44,150	2,418	47,900	47,950	2,704	51,700	51,750	3,005	55,500	55,550	3,306
40,350	40,400	2,163	44,150	44,200	2,422	47,950	48,000	2,708	51,750	51,800	3,009	55,550	55,600	3,310
40,400	40,450	2,167	44,200	44,250	2,425	48,000	48,050	2,712	51,800	51,850	3,013	55,600	55,650	3,314
40,450	40,500	2,170	44,250	44,300	2,428	48,050	48,100	2,716	51,850	51,900	3,017	55,650	55,700	3,318
40,500	40,550	2,173	44,300	44,350	2,432	48,100	48,150	2,720	51,900	51,950	3,021	55,700	55,750	3,322
40,550	40,600	2,177	44,350	44,400	2,435	48,150	48,200	2,724	51,950	52,000	3,025	55,750	55,800	3,326
40,600	40,650	2,180	44,400	44,450	2,439	48,200	48,250	2,728	52,000	52,050	3,029	55,800	55,850	3,330
40,650	40,700	2,184	44,450	44,500	2,442	48,250	48,300	2,732	52,050	52,100	3,033	55,850	55,900	3,334
40,700	40,750	2,187	44,500	44,550	2,445	48,300	48,350	2,736	52,100	52,150	3,037	55,900	55,950	3,338
40,750	40,800	2,190	44,550	44,600	2,449	48,350	48,400	2,740	52,150	52,200	3,041	55,950	56,000	3,342
40,800	40,850	2,194	44,600	44,650	2,452	48,400	48,450	2,744	52,200	52,250	3,045	56,000	56,050	3,346
40,850	40,900	2,197	44,650	44,700	2,456	48,450	48,500	2,748	52,250	52,300	3,049	56,050	56,100	3,350
40,900	40,950	2,201	44,700	44,750	2,459	48,500	48,550	2,752	52,300	52,350	3,053	56,100	56,150	3,354
40,950	41,000	2,204	44,750	44,800	2,462	48,550	48,600	2,756	52,350	52,400	3,057	56,150	56,200	3,358
41,000	41,050	2,207	44,800	44,850	2,466	48,600	48,650	2,760	52,400	52,450	3,061	56,200	56,250	3,362
41,050	41,100	2,211	44,850	44,900	2,469	48,650	48,700	2,764	52,450	52,500	3,065	56,250	56,300	3,366
41,100	41,150	2,214	44,900	44,950	2,473	48,700	48,750	2,768	52,500	52,550	3,069	56,300	56,350	3,370
41,150	41,200	2,218	44,950	45,000	2,476	48,750	48,800	2,772	52,550	52,600	3,073	56,350	56,400	3,374
41,200	41,250	2,221	45,000	45,050	2,479	48,800	48,850	2,776	52,600	52,650	3,077	56,400	56,450	3,377
41,250	41,300	2,224	45,050	45,100	2,483	48,850	48,900	2,780	52,650	52,700	3,080	56,450	56,500	3,381
41,300	41,350	2,228	45,100	45,150	2,486	48,900	48,950	2,783	52,700	52,750	3,084	56,500	56,550	3,385
41,350	41,400	2,231	45,150	45,200	2,490	48,950	49,000	2,787	52,750	52,800	3,088	56,550	56,600	3,389
41,400	41,450	2,235	45,200	45,250	2,493	49,000	49,050	2,791	52,800	52,850	3,092	56,600	56,650	3,393
41,450	41,500	2,238	45,250	45,300	2,496	49,050	49,100	2,795	52,850	52,900	3,096	56,650	56,700	3,397
41,500	41,550	2,241	45,300	45,350	2,500	49,100	49,150	2,799	52,900	52,950	3,100	56,700	56,750	3,401
41,550	41,600	2,245	45,350	45,400	2,503	49,150	49,200	2,803	52,950	53,000	3,104	56,750	56,800	3,405
41,600	41,650	2,248	45,400	45,450	2,507	49,200	49,250	2,807	53,000	53,050	3,108	56,800	56,850	3,409
41,650	41,700	2,252	45,450	45,500	2,510	49,250	49,300	2,811	53,050	53,100	3,112	56,850	56,900	3,413
41,700	41,750	2,255	45,500	45,550	2,514	49,300	49,350	2,815	53,100	53,150	3,116	56,900	56,950	3,417
41,750	41,800	2,258	45,550	45,600	2,518	49,350	49,400	2,819	53,150	53,200	3,120	56,950	57,000	3,421
41,800	41,850	2,262	45,600	45,650	2,522	49,400	49,450	2,823	53,200	53,250	3,124	57,000	57,050	3,425
41,850	41,900	2,265	45,650	45,700	2,526	49,450	49,500	2,827	53,250	53,300	3,128	57,050	57,100	3,429
41,900	41,950	2,269	45,700	45,750	2,530	49,500	49,550	2,831	53,300	53,350	3,132	57,100	57,150	3,433
41,950	42,000	2,272	45,750	45,800	2,534	49,550	49,600	2,835	53,350	53,400	3,136	57,150	57,200	3,437
42,000	42,050	2,275	45,800	45,850	2,538	49,600	49,650	2,839	53,400	53,450	3,140	57,200	57,250	3,441
42,050	42,100	2,279	45,850	45,900	2,542	49,650	49,700	2,843	53,450	53,500	3,144	57,250	57,300	3,445
42,100	42,150	2,282	45,900	45,950	2,546	49,700	49,750	2,847	53,500	53,550	3,148	57,300	57,350	3,449
42,150	42,200	2,286	45,950	46,000	2,550	49,750	49,800	2,851	53,550	53,600	3,152	57,350	57,400	3,453
42,200	42,250	2,289	46,000	46,050	2,554	49,800	49,850	2,855	53,600	53,650	3,156	57,400	57,450	3,457
42,250	42,300	2,292	46,050	46,100	2,558	49,850	49,900	2,859	53,650	53,700	3,160	57,450	57,500	3,461
42,300	42,350	2,296	46,100	46,150	2,562	49,900	49,950	2,863	53,700	53,750	3,164	57,500	57,550	3,465
42,350	42,400	2,299	46,150	46,200	2,566	49,950	50,000	2,867	53,750	53,800	3,168	57,550	57,600	3,469
42,400	42,450	2,303	46,200	46,250	2,570	50,000	50,050	2,871	53,800	53,850	3,172	57,600	57,650	3,473
42,450	42,500	2,306	46,250	46,300	2,574	50,050	50,100	2,875	53,850	53,900	3,176	57,650	57,700	3,476
42,500	42,550	2,309	46,300	46,350	2,578	50,100	50,150	2,879	53,900	53,950	3,179	57,700	57,750	3,480
42,550	42,600	2,313	46,350	46,400	2,582	50,150	50,200	2,882	53,950	54,000	3,183	57,750	57,800	3,484
42,600	42,650	2,316	46,400	46,450	2,585	50,200	50,250	2,886	54,000	54,050	3,187	57,800	57,850	3,488
42,650	42,700	2,320	46,450	46,500	2,589	50,250	50,300	2,890	54,050	54,100	3,191	57,850	57,900	3,492
42,700	42,750	2,323	46,500	46,550	2,593	50,300	50,350	2,894	54,100	54,150	3,195	57,900	57,950	3,496
42,750	42,800	2,326	46,550	46,600	2,597	50,350	50,400	2,898	54,150	54,200	3,199	57,950	58,000	3,500
42,800	42,850	2,330	46,600	46,650	2,601	50,400	50,450	2,902	54,200	54,250	3,203	58,000	58,050	3,504
42,850	42,900	2,333	46,650	46,700	2,605	50,450	50,500	2,906	54,250	54,300	3,207	58,050	58,100	3,508
42,900	42,950	2,337	46,700	46,750	2,609	50,500	50,550	2,910	54,300	54,350	3,211	58,100	58,150	3,512
42,950	43,000	2,340	46,750	46,800	2,613	50,550	50,600	2,914	54,350	54,400	3,215	58,150	58,200	3,516
43,000	43,050	2,343	46,800	46,850	2,617	50,600	50,650	2,918	54,400	54,450	3,219	58,200	58,250	3,520
43,050	43,100	2,347	46,850	46,900	2,621	50,650	50,700	2,922	54,450	54,500	3,223	58,250	58,300	3,524
43,100	43,150	2,350	46,900	46,950	2,625	50,700	50,750	2,926	54,500	54,550	3,227	58,300	58,350	3,528
43,150	43,200	2,354	46,950	47,000	2,629	50,750	50,800	2,930	54,550	54,600	3,231	58,350	58,400	3,532
43,200	43,250	2,357	47,000	47,050	2,633	50,800	50,850	2,934	54,600	54,650	3,235	58,400	58,450	3,536
43,250	43,300	2,360	47,050	47,100	2,637	50,850	50,900	2,938	54,650	54,700	3,239	58,450	58,500	3,540
43,300	43,350	2,364	47,100	47,150	2,641	50,900	50,950	2,942	54,700	54,750	3,243	58,500	58,550	3,544
43,350														

## 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
0	150	0	6,000	6,050	89	9,800	9,850	259	13,600	13,650	430	17,400	17,450	663
150	400	1	6,050	6,100	91	9,850	9,900	262	13,650	13,700	433	17,450	17,500	666
400	700	2	6,100	6,150	93	9,900	9,950	264	13,700	13,750	436	17,500	17,550	669
700	950	3	6,150	6,200	95	9,950	10,000	266	13,750	13,800	439	17,550	17,600	672
950	1,250	4	6,200	6,250	97	10,000	10,050	268	13,800	13,850	442	17,600	17,650	675
1,250	1,500	5	6,250	6,300	100	10,050	10,100	271	13,850	13,900	446	17,650	17,700	678
1,500	1,650	6	6,300	6,350	102	10,100	10,150	273	13,900	13,950	449	17,700	17,750	681
1,650	1,800	7	6,350	6,400	104	10,150	10,200	275	13,950	14,000	452	17,750	17,800	684
1,800	1,950	8	6,400	6,450	106	10,200	10,250	277	14,000	14,050	455	17,800	17,850	687
1,950	2,100	9	6,450	6,500	109	10,250	10,300	280	14,050	14,100	458	17,850	17,900	690
2,100	2,200	10	6,500	6,550	111	10,300	10,350	282	14,100	14,150	461	17,900	17,950	693
2,200	2,350	11	6,550	6,600	113	10,350	10,400	284	14,150	14,200	464	17,950	18,000	696
2,350	2,500	12	6,600	6,650	115	10,400	10,450	286	14,200	14,250	467	18,000	18,050	700
2,500	2,650	13	6,650	6,700	118	10,450	10,500	289	14,250	14,300	470	18,050	18,100	703
2,650	2,750	14	6,700	6,750	120	10,500	10,550	291	14,300	14,350	473	18,100	18,150	706
2,750	2,900	15	6,750	6,800	122	10,550	10,600	293	14,350	14,400	476	18,150	18,200	709
2,900	3,050	16	6,800	6,850	124	10,600	10,650	295	14,400	14,450	479	18,200	18,250	712
3,050	3,100	17	6,850	6,900	127	10,650	10,700	298	14,450	14,500	482	18,250	18,300	715
3,100	3,150	19	6,900	6,950	129	10,700	10,750	300	14,500	14,550	485	18,300	18,350	718
3,150	3,200	20	6,950	7,000	131	10,750	10,800	302	14,550	14,600	488	18,350	18,400	721
3,200	3,250	21	7,000	7,050	133	10,800	10,850	304	14,600	14,650	491	18,400	18,450	724
3,250	3,300	22	7,050	7,100	136	10,850	10,900	307	14,650	14,700	495	18,450	18,500	727
3,300	3,350	24	7,100	7,150	138	10,900	10,950	309	14,700	14,750	498	18,500	18,550	730
3,350	3,400	25	7,150	7,200	140	10,950	11,000	311	14,750	14,800	501	18,550	18,600	733
3,400	3,450	26	7,200	7,250	142	11,000	11,050	313	14,800	14,850	504	18,600	18,650	736
3,450	3,500	27	7,250	7,300	145	11,050	11,100	316	14,850	14,900	507	18,650	18,700	739
3,500	3,550	28	7,300	7,350	147	11,100	11,150	318	14,900	14,950	510	18,700	18,750	742
3,550	3,600	30	7,350	7,400	149	11,150	11,200	320	14,950	15,000	513	18,750	18,800	745
3,600	3,650	31	7,400	7,450	151	11,200	11,250	322	15,000	15,050	516	18,800	18,850	748
3,650	3,700	32	7,450	7,500	154	11,250	11,300	325	15,050	15,100	519	18,850	18,900	752
3,700	3,750	33	7,500	7,550	156	11,300	11,350	327	15,100	15,150	522	18,900	18,950	755
3,750	3,800	34	7,550	7,600	158	11,350	11,400	329	15,150	15,200	525	18,950	19,000	758
3,800	3,850	36	7,600	7,650	160	11,400	11,450	331	15,200	15,250	528	19,000	19,050	761
3,850	3,900	37	7,650	7,700	163	11,450	11,500	334	15,250	15,300	531	19,050	19,100	764
3,900	3,950	38	7,700	7,750	165	11,500	11,550	336	15,300	15,350	534	19,100	19,150	767
3,950	4,000	39	7,750	7,800	167	11,550	11,600	338	15,350	15,400	537	19,150	19,200	770
4,000	4,050	41	7,800	7,850	169	11,600	11,650	340	15,400	15,450	540	19,200	19,250	773
4,050	4,100	42	7,850	7,900	172	11,650	11,700	343	15,450	15,500	543	19,250	19,300	776
4,100	4,150	43	7,900	7,950	174	11,700	11,750	345	15,500	15,550	547	19,300	19,350	779
4,150	4,200	44	7,950	8,000	176	11,750	11,800	347	15,550	15,600	550	19,350	19,400	782
4,200	4,250	45	8,000	8,050	178	11,800	11,850	349	15,600	15,650	553	19,400	19,450	785
4,250	4,300	47	8,050	8,100	181	11,850	11,900	352	15,650	15,700	556	19,450	19,500	788
4,300	4,350	48	8,100	8,150	183	11,900	11,950	354	15,700	15,750	559	19,500	19,550	791
4,350	4,400	49	8,150	8,200	185	11,950	12,000	356	15,750	15,800	562	19,550	19,600	794
4,400	4,450	50	8,200	8,250	187	12,000	12,050	358	15,800	15,850	565	19,600	19,650	797
4,450	4,500	51	8,250	8,300	190	12,050	12,100	361	15,850	15,900	568	19,650	19,700	801
4,500	4,550	53	8,300	8,350	192	12,100	12,150	363	15,900	15,950	571	19,700	19,750	804
4,550	4,600	54	8,350	8,400	194	12,150	12,200	365	15,950	16,000	574	19,750	19,800	807
4,600	4,650	55	8,400	8,450	196	12,200	12,250	367	16,000	16,050	577	19,800	19,850	810
4,650	4,700	56	8,450	8,500	199	12,250	12,300	370	16,050	16,100	580	19,850	19,900	813
4,700	4,750	58	8,500	8,550	201	12,300	12,350	372	16,100	16,150	583	19,900	19,950	816
4,750	4,800	59	8,550	8,600	203	12,350	12,400	374	16,150	16,200	586	19,950	20,000	819
4,800	4,850	60	8,600	8,650	205	12,400	12,450	376	16,200	16,250	589	20,000	20,050	822
4,850	4,900	61	8,650	8,700	208	12,450	12,500	379	16,250	16,300	592	20,050	20,100	825
4,900	4,950	62	8,700	8,750	210	12,500	12,550	381	16,300	16,350	595	20,100	20,150	828
4,950	5,000	64	8,750	8,800	212	12,550	12,600	383	16,350	16,400	599	20,150	20,200	831
5,000	5,050	65	8,800	8,850	214	12,600	12,650	385	16,400	16,450	602	20,200	20,250	834
5,050	5,100	66	8,850	8,900	217	12,650	12,700	388	16,450	16,500	605	20,250	20,300	837
5,100	5,150	67	8,900	8,950	219	12,700	12,750	390	16,500	16,550	608	20,300	20,350	840
5,150	5,200	68	8,950	9,000	221	12,750	12,800	392	16,550	16,600	611	20,350	20,400	843
5,200	5,250	70	9,000	9,050	223	12,800	12,850	394	16,600	16,650	614	20,400	20,450	846
5,250	5,300	71	9,050	9,100	226	12,850	12,900	397	16,650	16,700	617	20,450	20,500	849
5,300	5,350	72	9,100	9,150	228	12,900	12,950	399	16,700	16,750	620	20,500	20,550	853
5,350	5,400	73	9,150	9,200	230	12,950	13,000	401	16,750	16,800	623	20,550	20,600	856
5,400	5,450	75	9,200	9,250	232	13,000	13,050	403	16,800	16,850	626	20,600	20,650	859
5,450	5,500	76	9,250	9,300	235	13,050	13,100	406	16,850	16,900	629	20,650	20,700	862
5,500	5,550	77	9,300	9,350	237	13,100	13,150	408	16,900	16,950	632	20,700	20,750	865
5,550	5,600	78	9,350	9,400	239	13,150	13,200	410	16,950	17,000	635	20,750	20,800	868
5,600	5,650	79	9,400	9,450	241	13,200	13,250	412	17,000	17,050	638	20,800	20,850	871
5,650	5,700	81	9,450	9,500	244	13,250	13,300	415	17,050	17,100	641	20,850	20,900	874
5,700	5,750	82	9,500											

## 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
21,200	21,250	895	25,000	25,050	1,136	28,800	28,850	1,382	32,600	32,650	1,636	36,400	36,450	1,895
21,250	21,300	898	25,050	25,100	1,139	28,850	28,900	1,386	32,650	32,700	1,640	36,450	36,500	1,898
21,300	21,350	901	25,100	25,150	1,143	28,900	28,950	1,389	32,700	32,750	1,643	36,500	36,550	1,901
21,350	21,400	905	25,150	25,200	1,146	28,950	29,000	1,392	32,750	32,800	1,646	36,550	36,600	1,905
21,400	21,450	908	25,200	25,250	1,149	29,000	29,050	1,395	32,800	32,850	1,650	36,600	36,650	1,908
21,450	21,500	911	25,250	25,300	1,152	29,050	29,100	1,399	32,850	32,900	1,653	36,650	36,700	1,912
21,500	21,550	914	25,300	25,350	1,156	29,100	29,150	1,402	32,900	32,950	1,657	36,700	36,750	1,915
21,550	21,600	917	25,350	25,400	1,159	29,150	29,200	1,405	32,950	33,000	1,660	36,750	36,800	1,918
21,600	21,650	920	25,400	25,450	1,162	29,200	29,250	1,408	33,000	33,050	1,663	36,800	36,850	1,922
21,650	21,700	923	25,450	25,500	1,165	29,250	29,300	1,412	33,050	33,100	1,667	36,850	36,900	1,925
21,700	21,750	926	25,500	25,550	1,169	29,300	29,350	1,415	33,100	33,150	1,670	36,900	36,950	1,929
21,750	21,800	929	25,550	25,600	1,172	29,350	29,400	1,418	33,150	33,200	1,674	36,950	37,000	1,932
21,800	21,850	932	25,600	25,650	1,175	29,400	29,450	1,421	33,200	33,250	1,677	37,000	37,050	1,935
21,850	21,900	935	25,650	25,700	1,178	29,450	29,500	1,425	33,250	33,300	1,680	37,050	37,100	1,939
21,900	21,950	938	25,700	25,750	1,182	29,500	29,550	1,428	33,300	33,350	1,684	37,100	37,150	1,942
21,950	22,000	941	25,750	25,800	1,185	29,550	29,600	1,431	33,350	33,400	1,687	37,150	37,200	1,946
22,000	22,050	944	25,800	25,850	1,188	29,600	29,650	1,434	33,400	33,450	1,691	37,200	37,250	1,949
22,050	22,100	947	25,850	25,900	1,191	29,650	29,700	1,438	33,450	33,500	1,694	37,250	37,300	1,952
22,100	22,150	950	25,900	25,950	1,195	29,700	29,750	1,441	33,500	33,550	1,697	37,300	37,350	1,956
22,150	22,200	954	25,950	26,000	1,198	29,750	29,800	1,444	33,550	33,600	1,701	37,350	37,400	1,959
22,200	22,250	957	26,000	26,050	1,201	29,800	29,850	1,447	33,600	33,650	1,704	37,400	37,450	1,963
22,250	22,300	960	26,050	26,100	1,204	29,850	29,900	1,451	33,650	33,700	1,708	37,450	37,500	1,966
22,300	22,350	963	26,100	26,150	1,208	29,900	29,950	1,454	33,700	33,750	1,711	37,500	37,550	1,969
22,350	22,400	966	26,150	26,200	1,211	29,950	30,000	1,457	33,750	33,800	1,714	37,550	37,600	1,973
22,400	22,450	969	26,200	26,250	1,214	30,000	30,050	1,460	33,800	33,850	1,718	37,600	37,650	1,976
22,450	22,500	972	26,250	26,300	1,217	30,050	30,100	1,463	33,850	33,900	1,721	37,650	37,700	1,980
22,500	22,550	975	26,300	26,350	1,220	30,100	30,150	1,467	33,900	33,950	1,725	37,700	37,750	1,983
22,550	22,600	978	26,350	26,400	1,224	30,150	30,200	1,470	33,950	34,000	1,728	37,750	37,800	1,986
22,600	22,650	981	26,400	26,450	1,227	30,200	30,250	1,473	34,000	34,050	1,731	37,800	37,850	1,990
22,650	22,700	984	26,450	26,500	1,230	30,250	30,300	1,476	34,050	34,100	1,735	37,850	37,900	1,993
22,700	22,750	987	26,500	26,550	1,233	30,300	30,350	1,480	34,100	34,150	1,738	37,900	37,950	1,997
22,750	22,800	990	26,550	26,600	1,237	30,350	30,400	1,483	34,150	34,200	1,742	37,950	38,000	2,000
22,800	22,850	994	26,600	26,650	1,240	30,400	30,450	1,487	34,200	34,250	1,745	38,000	38,050	2,003
22,850	22,900	997	26,650	26,700	1,243	30,450	30,500	1,490	34,250	34,300	1,748	38,050	38,100	2,007
22,900	22,950	1,000	26,700	26,750	1,246	30,500	30,550	1,493	34,300	34,350	1,752	38,100	38,150	2,010
22,950	23,000	1,003	26,750	26,800	1,250	30,550	30,600	1,497	34,350	34,400	1,755	38,150	38,200	2,014
23,000	23,050	1,007	26,800	26,850	1,253	30,600	30,650	1,500	34,400	34,450	1,759	38,200	38,250	2,017
23,050	23,100	1,010	26,850	26,900	1,256	30,650	30,700	1,504	34,450	34,500	1,762	38,250	38,300	2,020
23,100	23,150	1,013	26,900	26,950	1,259	30,700	30,750	1,507	34,500	34,550	1,765	38,300	38,350	2,024
23,150	23,200	1,016	26,950	27,000	1,263	30,750	30,800	1,510	34,550	34,600	1,769	38,350	38,400	2,027
23,200	23,250	1,020	27,000	27,050	1,266	30,800	30,850	1,514	34,600	34,650	1,772	38,400	38,450	2,031
23,250	23,300	1,023	27,050	27,100	1,269	30,850	30,900	1,517	34,650	34,700	1,776	38,450	38,500	2,034
23,300	23,350	1,026	27,100	27,150	1,272	30,900	30,950	1,521	34,700	34,750	1,779	38,500	38,550	2,037
23,350	23,400	1,029	27,150	27,200	1,276	30,950	31,000	1,524	34,750	34,800	1,782	38,550	38,600	2,041
23,400	23,450	1,033	27,200	27,250	1,279	31,000	31,050	1,527	34,800	34,850	1,786	38,600	38,650	2,044
23,450	23,500	1,036	27,250	27,300	1,282	31,050	31,100	1,531	34,850	34,900	1,789	38,650	38,700	2,048
23,500	23,550	1,039	27,300	27,350	1,285	31,100	31,150	1,534	34,900	34,950	1,793	38,700	38,750	2,051
23,550	23,600	1,042	27,350	27,400	1,289	31,150	31,200	1,538	34,950	35,000	1,796	38,750	38,800	2,054
23,600	23,650	1,046	27,400	27,450	1,292	31,200	31,250	1,541	35,000	35,050	1,799	38,800	38,850	2,058
23,650	23,700	1,049	27,450	27,500	1,295	31,250	31,300	1,544	35,050	35,100	1,803	38,850	38,900	2,061
23,700	23,750	1,052	27,500	27,550	1,298	31,300	31,350	1,548	35,100	35,150	1,806	38,900	38,950	2,065
23,750	23,800	1,055	27,550	27,600	1,301	31,350	31,400	1,551	35,150	35,200	1,810	38,950	39,000	2,068
23,800	23,850	1,058	27,600	27,650	1,305	31,400	31,450	1,555	35,200	35,250	1,813	39,000	39,050	2,071
23,850	23,900	1,062	27,650	27,700	1,308	31,450	31,500	1,558	35,250	35,300	1,816	39,050	39,100	2,075
23,900	23,950	1,065	27,700	27,750	1,311	31,500	31,550	1,561	35,300	35,350	1,820	39,100	39,150	2,078
23,950	24,000	1,068	27,750	27,800	1,314	31,550	31,600	1,565	35,350	35,400	1,823	39,150	39,200	2,082
24,000	24,050	1,071	27,800	27,850	1,318	31,600	31,650	1,568	35,400	35,450	1,827	39,200	39,250	2,085
24,050	24,100	1,075	27,850	27,900	1,321	31,650	31,700	1,572	35,450	35,500	1,830	39,250	39,300	2,088
24,100	24,150	1,078	27,900	27,950	1,324	31,700	31,750	1,575	35,500	35,550	1,833	39,300	39,350	2,092
24,150	24,200	1,081	27,950	28,000	1,327	31,750	31,800	1,578	35,550	35,600	1,837	39,350	39,400	2,095
24,200	24,250	1,084	28,000	28,050	1,331	31,800	31,850	1,582	35,600	35,650	1,840	39,400	39,450	2,099
24,250	24,300	1,088	28,050	28,100	1,334	31,850	31,900	1,585	35,650	35,700	1,844	39,450	39,500	2,102
24,300	24,350	1,091	28,100	28,150	1,337	31,900	31,950	1,589	35,700	35,750	1,847	39,500	39,550	2,105
24,350	24,400	1,094	28,150	28,200	1,340	31,950	32,0							

## 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
40,200	40,250	2,153	44,000	44,050	2,411	47,800	47,850	2,696	51,600	51,650	2,997	55,400	55,450	3,298
40,250	40,300	2,156	44,050	44,100	2,415	47,850	47,900	2,700	51,650	51,700	3,001	55,450	55,500	3,302
40,300	40,350	2,160	44,100	44,150	2,418	47,900	47,950	2,704	51,700	51,750	3,005	55,500	55,550	3,306
40,350	40,400	2,163	44,150	44,200	2,422	47,950	48,000	2,708	51,750	51,800	3,009	55,550	55,600	3,310
40,400	40,450	2,167	44,200	44,250	2,425	48,000	48,050	2,712	51,800	51,850	3,013	55,600	55,650	3,314
40,450	40,500	2,170	44,250	44,300	2,428	48,050	48,100	2,716	51,850	51,900	3,017	55,650	55,700	3,318
40,500	40,550	2,173	44,300	44,350	2,432	48,100	48,150	2,720	51,900	51,950	3,021	55,700	55,750	3,322
40,550	40,600	2,177	44,350	44,400	2,435	48,150	48,200	2,724	51,950	52,000	3,025	55,750	55,800	3,326
40,600	40,650	2,180	44,400	44,450	2,439	48,200	48,250	2,728	52,000	52,050	3,029	55,800	55,850	3,330
40,650	40,700	2,184	44,450	44,500	2,442	48,250	48,300	2,732	52,050	52,100	3,033	55,850	55,900	3,334
40,700	40,750	2,187	44,500	44,550	2,445	48,300	48,350	2,736	52,100	52,150	3,037	55,900	55,950	3,338
40,750	40,800	2,190	44,550	44,600	2,449	48,350	48,400	2,740	52,150	52,200	3,041	55,950	56,000	3,342
40,800	40,850	2,194	44,600	44,650	2,452	48,400	48,450	2,744	52,200	52,250	3,045	56,000	56,050	3,346
40,850	40,900	2,197	44,650	44,700	2,456	48,450	48,500	2,748	52,250	52,300	3,049	56,050	56,100	3,350
40,900	40,950	2,201	44,700	44,750	2,459	48,500	48,550	2,752	52,300	52,350	3,053	56,100	56,150	3,354
40,950	41,000	2,204	44,750	44,800	2,462	48,550	48,600	2,756	52,350	52,400	3,057	56,150	56,200	3,358
41,000	41,050	2,207	44,800	44,850	2,466	48,600	48,650	2,760	52,400	52,450	3,061	56,200	56,250	3,362
41,050	41,100	2,211	44,850	44,900	2,469	48,650	48,700	2,764	52,450	52,500	3,065	56,250	56,300	3,366
41,100	41,150	2,214	44,900	44,950	2,473	48,700	48,750	2,768	52,500	52,550	3,069	56,300	56,350	3,370
41,150	41,200	2,218	44,950	45,000	2,476	48,750	48,800	2,772	52,550	52,600	3,073	56,350	56,400	3,374
41,200	41,250	2,221	45,000	45,050	2,479	48,800	48,850	2,776	52,600	52,650	3,077	56,400	56,450	3,377
41,250	41,300	2,224	45,050	45,100	2,483	48,850	48,900	2,780	52,650	52,700	3,080	56,450	56,500	3,381
41,300	41,350	2,228	45,100	45,150	2,486	48,900	48,950	2,783	52,700	52,750	3,084	56,500	56,550	3,385
41,350	41,400	2,231	45,150	45,200	2,490	48,950	49,000	2,787	52,750	52,800	3,088	56,550	56,600	3,389
41,400	41,450	2,235	45,200	45,250	2,493	49,000	49,050	2,791	52,800	52,850	3,092	56,600	56,650	3,393
41,450	41,500	2,238	45,250	45,300	2,496	49,050	49,100	2,795	52,850	52,900	3,096	56,650	56,700	3,397
41,500	41,550	2,241	45,300	45,350	2,500	49,100	49,150	2,799	52,900	52,950	3,100	56,700	56,750	3,401
41,550	41,600	2,245	45,350	45,400	2,503	49,150	49,200	2,803	52,950	53,000	3,104	56,750	56,800	3,405
41,600	41,650	2,248	45,400	45,450	2,507	49,200	49,250	2,807	53,000	53,050	3,108	56,800	56,850	3,409
41,650	41,700	2,252	45,450	45,500	2,510	49,250	49,300	2,811	53,050	53,100	3,112	56,850	56,900	3,413
41,700	41,750	2,255	45,500	45,550	2,514	49,300	49,350	2,815	53,100	53,150	3,116	56,900	56,950	3,417
41,750	41,800	2,258	45,550	45,600	2,518	49,350	49,400	2,819	53,150	53,200	3,120	56,950	57,000	3,421
41,800	41,850	2,262	45,600	45,650	2,522	49,400	49,450	2,823	53,200	53,250	3,124	57,000	57,050	3,425
41,850	41,900	2,265	45,650	45,700	2,526	49,450	49,500	2,827	53,250	53,300	3,128	57,050	57,100	3,429
41,900	41,950	2,269	45,700	45,750	2,530	49,500	49,550	2,831	53,300	53,350	3,132	57,100	57,150	3,433
41,950	42,000	2,272	45,750	45,800	2,534	49,550	49,600	2,835	53,350	53,400	3,136	57,150	57,200	3,437
42,000	42,050	2,275	45,800	45,850	2,538	49,600	49,650	2,839	53,400	53,450	3,140	57,200	57,250	3,441
42,050	42,100	2,279	45,850	45,900	2,542	49,650	49,700	2,843	53,450	53,500	3,144	57,250	57,300	3,445
42,100	42,150	2,282	45,900	45,950	2,546	49,700	49,750	2,847	53,500	53,550	3,148	57,300	57,350	3,449
42,150	42,200	2,286	45,950	46,000	2,550	49,750	49,800	2,851	53,550	53,600	3,152	57,350	57,400	3,453
42,200	42,250	2,289	46,000	46,050	2,554	49,800	49,850	2,855	53,600	53,650	3,156	57,400	57,450	3,457
42,250	42,300	2,292	46,050	46,100	2,558	49,850	49,900	2,859	53,650	53,700	3,160	57,450	57,500	3,461
42,300	42,350	2,296	46,100	46,150	2,562	49,900	49,950	2,863	53,700	53,750	3,164	57,500	57,550	3,465
42,350	42,400	2,299	46,150	46,200	2,566	49,950	50,000	2,867	53,750	53,800	3,168	57,550	57,600	3,469
42,400	42,450	2,303	46,200	46,250	2,570	50,000	50,050	2,871	53,800	53,850	3,172	57,600	57,650	3,473
42,450	42,500	2,306	46,250	46,300	2,574	50,050	50,100	2,875	53,850	53,900	3,176	57,650	57,700	3,476
42,500	42,550	2,309	46,300	46,350	2,578	50,100	50,150	2,879	53,900	53,950	3,179	57,700	57,750	3,480
42,550	42,600	2,313	46,350	46,400	2,582	50,150	50,200	2,882	53,950	54,000	3,183	57,750	57,800	3,484
42,600	42,650	2,316	46,400	46,450	2,585	50,200	50,250	2,886	54,000	54,050	3,187	57,800	57,850	3,488
42,650	42,700	2,320	46,450	46,500	2,589	50,250	50,300	2,890	54,050	54,100	3,191	57,850	57,900	3,492
42,700	42,750	2,323	46,500	46,550	2,593	50,300	50,350	2,894	54,100	54,150	3,195	57,900	57,950	3,496
42,750	42,800	2,326	46,550	46,600	2,597	50,350	50,400	2,898	54,150	54,200	3,199	57,950	58,000	3,500
42,800	42,850	2,330	46,600	46,650	2,601	50,400	50,450	2,902	54,200	54,250	3,203	58,000	58,050	3,504
42,850	42,900	2,333	46,650	46,700	2,605	50,450	50,500	2,906	54,250	54,300	3,207	58,050	58,100	3,508
42,900	42,950	2,337	46,700	46,750	2,609	50,500	50,550	2,910	54,300	54,350	3,211	58,100	58,150	3,512
42,950	43,000	2,340	46,750	46,800	2,613	50,550	50,600	2,914	54,350	54,400	3,215	58,150	58,200	3,516
43,000	43,050	2,343	46,800	46,850	2,617	50,600	50,650	2,918	54,400	54,450	3,219	58,200	58,250	3,520
43,050	43,100	2,347	46,850	46,900	2,621	50,650	50,700	2,922	54,450	54,500	3,223	58,250	58,300	3,524
43,100	43,150	2,350	46,900	46,950	2,625	50,700	50,750	2,926	54,500	54,550	3,227	58,300	58,350	3,528
43,150	43,200	2,354	46,950	47,000	2,629	50,750	50,800	2,930	54,550	54,600	3,231	58,350	58,400	3,532
43,200	43,250	2,357	47,000	47,050	2,633	50,800	50,850	2,934	54,600	54,650	3,235	58,400	58,450	3,536
43,250	43,300	2,360	47,050	47,100	2,637	50,850	50,900	2,938	54,650	54,700	3,239	58,450	58,500	3,540
43,300	43,350	2,364	47,100	47,150	2,641	50,900	50,950	2,942	54,700	54,750	3,243	58,500	58,550	3,544
43,350														

## 2014 IA 1040 TAX TABLES For All Filing Statuses

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If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
59,200	59,250	3,599	63,000	63,050	3,900	66,800	66,850	4,201	70,600	70,650	4,528	74,400	74,450	4,869
59,250	59,300	3,603	63,050	63,100	3,904	66,850	66,900	4,205	70,650	70,700	4,533	74,450	74,500	4,874
59,300	59,350	3,607	63,100	63,150	3,908	66,900	66,950	4,209	70,700	70,750	4,537	74,500	74,550	4,878
59,350	59,400	3,611	63,150	63,200	3,912	66,950	67,000	4,213	70,750	70,800	4,542	74,550	74,600	4,883
59,400	59,450	3,615	63,200	63,250	3,916	67,000	67,050	4,217	70,800	70,850	4,546	74,600	74,650	4,887
59,450	59,500	3,619	63,250	63,300	3,920	67,050	67,100	4,221	70,850	70,900	4,551	74,650	74,700	4,892
59,500	59,550	3,623	63,300	63,350	3,924	67,100	67,150	4,225	70,900	70,950	4,555	74,700	74,750	4,896
59,550	59,600	3,627	63,350	63,400	3,928	67,150	67,200	4,229	70,950	71,000	4,560	74,750	74,800	4,901
59,600	59,650	3,631	63,400	63,450	3,932	67,200	67,250	4,233	71,000	71,050	4,564	74,800	74,850	4,905
59,650	59,700	3,635	63,450	63,500	3,936	67,250	67,300	4,237	71,050	71,100	4,568	74,850	74,900	4,910
59,700	59,750	3,639	63,500	63,550	3,940	67,300	67,350	4,241	71,100	71,150	4,573	74,900	74,950	4,914
59,750	59,800	3,643	63,550	63,600	3,944	67,350	67,400	4,245	71,150	71,200	4,577	74,950	75,000	4,919
59,800	59,850	3,647	63,600	63,650	3,948	67,400	67,450	4,249	71,200	71,250	4,582	75,000	75,050	4,923
59,850	59,900	3,651	63,650	63,700	3,952	67,450	67,500	4,253	71,250	71,300	4,586	75,050	75,100	4,928
59,900	59,950	3,655	63,700	63,750	3,956	67,500	67,550	4,257	71,300	71,350	4,591	75,100	75,150	4,932
59,950	60,000	3,659	63,750	63,800	3,960	67,550	67,600	4,261	71,350	71,400	4,595	75,150	75,200	4,937
60,000	60,050	3,663	63,800	63,850	3,964	67,600	67,650	4,265	71,400	71,450	4,600	75,200	75,250	4,941
60,050	60,100	3,667	63,850	63,900	3,968	67,650	67,700	4,268	71,450	71,500	4,604	75,250	75,300	4,946
60,100	60,150	3,671	63,900	63,950	3,971	67,700	67,750	4,272	71,500	71,550	4,609	75,300	75,350	4,950
60,150	60,200	3,674	63,950	64,000	3,975	67,750	67,800	4,276	71,550	71,600	4,613	75,350	75,400	4,955
60,200	60,250	3,678	64,000	64,050	3,979	67,800	67,850	4,280	71,600	71,650	4,618	75,400	75,450	4,959
60,250	60,300	3,682	64,050	64,100	3,983	67,850	67,900	4,284	71,650	71,700	4,622	75,450	75,500	4,964
60,300	60,350	3,686	64,100	64,150	3,987	67,900	67,950	4,288	71,700	71,750	4,627	75,500	75,550	4,968
60,350	60,400	3,690	64,150	64,200	3,991	67,950	68,000	4,292	71,750	71,800	4,631	75,550	75,600	4,973
60,400	60,450	3,694	64,200	64,250	3,995	68,000	68,050	4,296	71,800	71,850	4,636	75,600	75,650	4,977
60,450	60,500	3,698	64,250	64,300	3,999	68,050	68,100	4,300	71,850	71,900	4,640	75,650	75,700	4,982
60,500	60,550	3,702	64,300	64,350	4,003	68,100	68,150	4,304	71,900	71,950	4,645	75,700	75,750	4,986
60,550	60,600	3,706	64,350	64,400	4,007	68,150	68,200	4,308	71,950	72,000	4,649	75,750	75,800	4,991
60,600	60,650	3,710	64,400	64,450	4,011	68,200	68,250	4,313	72,000	72,050	4,654	75,800	75,850	4,995
60,650	60,700	3,714	64,450	64,500	4,015	68,250	68,300	4,317	72,050	72,100	4,658	75,850	75,900	5,000
60,700	60,750	3,718	64,500	64,550	4,019	68,300	68,350	4,322	72,100	72,150	4,663	75,900	75,950	5,004
60,750	60,800	3,722	64,550	64,600	4,023	68,350	68,400	4,326	72,150	72,200	4,667	75,950	76,000	5,009
60,800	60,850	3,726	64,600	64,650	4,027	68,400	68,450	4,331	72,200	72,250	4,672	76,000	76,050	5,013
60,850	60,900	3,730	64,650	64,700	4,031	68,450	68,500	4,335	72,250	72,300	4,676	76,050	76,100	5,017
60,900	60,950	3,734	64,700	64,750	4,035	68,500	68,550	4,339	72,300	72,350	4,681	76,100	76,150	5,022
60,950	61,000	3,738	64,750	64,800	4,039	68,550	68,600	4,344	72,350	72,400	4,685	76,150	76,200	5,026
61,000	61,050	3,742	64,800	64,850	4,043	68,600	68,650	4,348	72,400	72,450	4,690	76,200	76,250	5,031
61,050	61,100	3,746	64,850	64,900	4,047	68,650	68,700	4,353	72,450	72,500	4,694	76,250	76,300	5,035
61,100	61,150	3,750	64,900	64,950	4,051	68,700	68,750	4,357	72,500	72,550	4,699	76,300	76,350	5,040
61,150	61,200	3,754	64,950	65,000	4,055	68,750	68,800	4,362	72,550	72,600	4,703	76,350	76,400	5,044
61,200	61,250	3,758	65,000	65,050	4,059	68,800	68,850	4,366	72,600	72,650	4,708	76,400	76,450	5,049
61,250	61,300	3,762	65,050	65,100	4,063	68,850	68,900	4,371	72,650	72,700	4,712	76,450	76,500	5,053
61,300	61,350	3,766	65,100	65,150	4,067	68,900	68,950	4,375	72,700	72,750	4,717	76,500	76,550	5,058
61,350	61,400	3,770	65,150	65,200	4,070	68,950	69,000	4,380	72,750	72,800	4,721	76,550	76,600	5,062
61,400	61,450	3,773	65,200	65,250	4,074	69,000	69,050	4,384	72,800	72,850	4,726	76,600	76,650	5,067
61,450	61,500	3,777	65,250	65,300	4,078	69,050	69,100	4,389	72,850	72,900	4,730	76,650	76,700	5,071
61,500	61,550	3,781	65,300	65,350	4,082	69,100	69,150	4,393	72,900	72,950	4,735	76,700	76,750	5,076
61,550	61,600	3,785	65,350	65,400	4,086	69,150	69,200	4,398	72,950	73,000	4,739	76,750	76,800	5,080
61,600	61,650	3,789	65,400	65,450	4,090	69,200	69,250	4,402	73,000	73,050	4,744	76,800	76,850	5,085
61,650	61,700	3,793	65,450	65,500	4,094	69,250	69,300	4,407	73,050	73,100	4,748	76,850	76,900	5,089
61,700	61,750	3,797	65,500	65,550	4,098	69,300	69,350	4,411	73,100	73,150	4,753	76,900	76,950	5,094
61,750	61,800	3,801	65,550	65,600	4,102	69,350	69,400	4,416	73,150	73,200	4,757	76,950	77,000	5,098
61,800	61,850	3,805	65,600	65,650	4,106	69,400	69,450	4,420	73,200	73,250	4,762	77,000	77,050	5,103
61,850	61,900	3,809	65,650	65,700	4,110	69,450	69,500	4,425	73,250	73,300	4,766	77,050	77,100	5,107
61,900	61,950	3,813	65,700	65,750	4,114	69,500	69,550	4,429	73,300	73,350	4,771	77,100	77,150	5,112
61,950	62,000	3,817	65,750	65,800	4,118	69,550	69,600	4,434	73,350	73,400	4,775	77,150	77,200	5,116
62,000	62,050	3,821	65,800	65,850	4,122	69,600	69,650	4,438	73,400	73,450	4,780	77,200	77,250	5,121
62,050	62,100	3,825	65,850	65,900	4,126	69,650	69,700	4,443	73,450	73,500	4,784	77,250	77,300	5,125
62,100	62,150	3,829	65,900	65,950	4,130	69,700	69,750	4,447	73,500	73,550	4,788	77,300	77,350	5,130
62,150	62,200	3,833	65,950	66,000	4,134	69,750	69,800	4,452	73,550	73,600	4,793	77,350	77,400	5,134
62,200	62,250	3,837	66,000	66,050	4,138	69,800	69,850	4,456	73,600	73,650	4,797	77,400	77,450	5,139
62,250	62,300	3,841	66,050	66,100	4,142	69,850	69,900	4,461	73,650	73,700	4,802	77,450	77,500	5,143
62,300	62,350	3,845	66,100	66,150	4,146	69,900	69,950	4,465	73,700	73,750	4,806	77,500	77,550	5,148
62,350														

# 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
59,200	59,250	3,599	63,000	63,050	3,900	66,800	66,850	4,201	70,600	70,650	4,528	74,400	74,450	4,869
59,250	59,300	3,603	63,050	63,100	3,904	66,850	66,900	4,205	70,650	70,700	4,533	74,450	74,500	4,874
59,300	59,350	3,607	63,100	63,150	3,908	66,900	66,950	4,209	70,700	70,750	4,537	74,500	74,550	4,878
59,350	59,400	3,611	63,150	63,200	3,912	66,950	67,000	4,213	70,750	70,800	4,542	74,550	74,600	4,883
59,400	59,450	3,615	63,200	63,250	3,916	67,000	67,050	4,217	70,800	70,850	4,546	74,600	74,650	4,887
59,450	59,500	3,619	63,250	63,300	3,920	67,050	67,100	4,221	70,850	70,900	4,551	74,650	74,700	4,892
59,500	59,550	3,623	63,300	63,350	3,924	67,100	67,150	4,225	70,900	70,950	4,555	74,700	74,750	4,896
59,550	59,600	3,627	63,350	63,400	3,928	67,150	67,200	4,229	70,950	71,000	4,560	74,750	74,800	4,901
59,600	59,650	3,631	63,400	63,450	3,932	67,200	67,250	4,233	71,000	71,050	4,564	74,800	74,850	4,905
59,650	59,700	3,635	63,450	63,500	3,936	67,250	67,300	4,237	71,050	71,100	4,568	74,850	74,900	4,910
59,700	59,750	3,639	63,500	63,550	3,940	67,300	67,350	4,241	71,100	71,150	4,573	74,900	74,950	4,914
59,750	59,800	3,643	63,550	63,600	3,944	67,350	67,400	4,245	71,150	71,200	4,577	74,950	75,000	4,919
59,800	59,850	3,647	63,600	63,650	3,948	67,400	67,450	4,249	71,200	71,250	4,582	75,000	75,050	4,923
59,850	59,900	3,651	63,650	63,700	3,952	67,450	67,500	4,253	71,250	71,300	4,586	75,050	75,100	4,928
59,900	59,950	3,655	63,700	63,750	3,956	67,500	67,550	4,257	71,300	71,350	4,591	75,100	75,150	4,932
59,950	60,000	3,659	63,750	63,800	3,960	67,550	67,600	4,261	71,350	71,400	4,595	75,150	75,200	4,937
60,000	60,050	3,663	63,800	63,850	3,964	67,600	67,650	4,265	71,400	71,450	4,600	75,200	75,250	4,941
60,050	60,100	3,667	63,850	63,900	3,968	67,650	67,700	4,268	71,450	71,500	4,604	75,250	75,300	4,946
60,100	60,150	3,671	63,900	63,950	3,971	67,700	67,750	4,272	71,500	71,550	4,609	75,300	75,350	4,950
60,150	60,200	3,674	63,950	64,000	3,975	67,750	67,800	4,276	71,550	71,600	4,613	75,350	75,400	4,955
60,200	60,250	3,678	64,000	64,050	3,979	67,800	67,850	4,280	71,600	71,650	4,618	75,400	75,450	4,959
60,250	60,300	3,682	64,050	64,100	3,983	67,850	67,900	4,284	71,650	71,700	4,622	75,450	75,500	4,964
60,300	60,350	3,686	64,100	64,150	3,987	67,900	67,950	4,288	71,700	71,750	4,627	75,500	75,550	4,968
60,350	60,400	3,690	64,150	64,200	3,991	67,950	68,000	4,292	71,750	71,800	4,631	75,550	75,600	4,973
60,400	60,450	3,694	64,200	64,250	3,995	68,000	68,050	4,296	71,800	71,850	4,636	75,600	75,650	4,977
60,450	60,500	3,698	64,250	64,300	3,999	68,050	68,100	4,300	71,850	71,900	4,640	75,650	75,700	4,982
60,500	60,550	3,702	64,300	64,350	4,003	68,100	68,150	4,304	71,900	71,950	4,645	75,700	75,750	4,986
60,550	60,600	3,706	64,350	64,400	4,007	68,150	68,200	4,308	71,950	72,000	4,649	75,750	75,800	4,991
60,600	60,650	3,710	64,400	64,450	4,011	68,200	68,250	4,313	72,000	72,050	4,654	75,800	75,850	4,995
60,650	60,700	3,714	64,450	64,500	4,015	68,250	68,300	4,317	72,050	72,100	4,658	75,850	75,900	5,000
60,700	60,750	3,718	64,500	64,550	4,019	68,300	68,350	4,322	72,100	72,150	4,663	75,900	75,950	5,004
60,750	60,800	3,722	64,550	64,600	4,023	68,350	68,400	4,326	72,150	72,200	4,667	75,950	76,000	5,009
60,800	60,850	3,726	64,600	64,650	4,027	68,400	68,450	4,331	72,200	72,250	4,672	76,000	76,050	5,013
60,850	60,900	3,730	64,650	64,700	4,031	68,450	68,500	4,335	72,250	72,300	4,676	76,050	76,100	5,017
60,900	60,950	3,734	64,700	64,750	4,035	68,500	68,550	4,339	72,300	72,350	4,681	76,100	76,150	5,022
60,950	61,000	3,738	64,750	64,800	4,039	68,550	68,600	4,344	72,350	72,400	4,685	76,150	76,200	5,026
61,000	61,050	3,742	64,800	64,850	4,043	68,600	68,650	4,348	72,400	72,450	4,690	76,200	76,250	5,031
61,050	61,100	3,746	64,850	64,900	4,047	68,650	68,700	4,353	72,450	72,500	4,694	76,250	76,300	5,035
61,100	61,150	3,750	64,900	64,950	4,051	68,700	68,750	4,357	72,500	72,550	4,699	76,300	76,350	5,040
61,150	61,200	3,754	64,950	65,000	4,055	68,750	68,800	4,362	72,550	72,600	4,703	76,350	76,400	5,044
61,200	61,250	3,758	65,000	65,050	4,059	68,800	68,850	4,366	72,600	72,650	4,708	76,400	76,450	5,049
61,250	61,300	3,762	65,050	65,100	4,063	68,850	68,900	4,371	72,650	72,700	4,712	76,450	76,500	5,053
61,300	61,350	3,766	65,100	65,150	4,067	68,900	68,950	4,375	72,700	72,750	4,717	76,500	76,550	5,058
61,350	61,400	3,770	65,150	65,200	4,070	68,950	69,000	4,380	72,750	72,800	4,721	76,550	76,600	5,062
61,400	61,450	3,773	65,200	65,250	4,074	69,000	69,050	4,384	72,800	72,850	4,726	76,600	76,650	5,067
61,450	61,500	3,777	65,250	65,300	4,078	69,050	69,100	4,389	72,850	72,900	4,730	76,650	76,700	5,071
61,500	61,550	3,781	65,300	65,350	4,082	69,100	69,150	4,393	72,900	72,950	4,735	76,700	76,750	5,076
61,550	61,600	3,785	65,350	65,400	4,086	69,150	69,200	4,398	72,950	73,000	4,739	76,750	76,800	5,080
61,600	61,650	3,789	65,400	65,450	4,090	69,200	69,250	4,402	73,000	73,050	4,744	76,800	76,850	5,085
61,650	61,700	3,793	65,450	65,500	4,094	69,250	69,300	4,407	73,050	73,100	4,748	76,850	76,900	5,089
61,700	61,750	3,797	65,500	65,550	4,098	69,300	69,350	4,411	73,100	73,150	4,753	76,900	76,950	5,094
61,750	61,800	3,801	65,550	65,600	4,102	69,350	69,400	4,416	73,150	73,200	4,757	76,950	77,000	5,098
61,800	61,850	3,805	65,600	65,650	4,106	69,400	69,450	4,420	73,200	73,250	4,762	77,000	77,050	5,103
61,850	61,900	3,809	65,650	65,700	4,110	69,450	69,500	4,425	73,250	73,300	4,766	77,050	77,100	5,107
61,900	61,950	3,813	65,700	65,750	4,114	69,500	69,550	4,429	73,300	73,350	4,771	77,100	77,150	5,112
61,950	62,000	3,817	65,750	65,800	4,118	69,550	69,600	4,434	73,350	73,400	4,775	77,150	77,200	5,116
62,000	62,050	3,821	65,800	65,850	4,122	69,600	69,650	4,438	73,400	73,450	4,780	77,200	77,250	5,121
62,050	62,100	3,825	65,850	65,900	4,126	69,650	69,700	4,443	73,450	73,500	4,784	77,250	77,300	5,125
62,100	62,150	3,829	65,900	65,950	4,130	69,700	69,750	4,447	73,500	73,550	4,788	77,300	77,350	5,130
62,150	62,200	3,833	65,950	66,000	4,134	69,750	69,800	4,452	73,550	73,600	4,793	77,350	77,400	5,134
62,200	62,250	3,837	66,000	66,050	4,138	69,800	69,850	4,456	73,600	73,650	4,797	77,400	77,450	5,139
62,250	62,300	3,841	66,050	66,100	4,142	69,850	69,900	4,461	73,650	73,700	4,802	77,450	77,500	5,143
62,300	62,350	3,845	66,100	66,150	4,146	69,900	69,950	4,465	73,700	73,750	4,806	77,500	77,550	5,148
62,350														

# 2014 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is												
78,200	78,250	5,211	82,000	82,050	5,552	85,800	85,850	5,893	89,600	89,650	6,234	93,400	93,450	6,576
78,250	78,300	5,215	82,050	82,100	5,556	85,850	85,900	5,898	89,650	89,700	6,239	93,450	93,500	6,580
78,300	78,350	5,220	82,100	82,150	5,561	85,900	85,950	5,902	89,700	89,750	6,243	93,500	93,550	6,584
78,350	78,400	5,224	82,150	82,200	5,565	85,950	86,000	5,907	89,750	89,800	6,248	93,550	93,600	6,589
78,400	78,450	5,229	82,200	82,250	5,570	86,000	86,050	5,911	89,800	89,850	6,252	93,600	93,650	6,593
78,450	78,500	5,233	82,250	82,300	5,574	86,050	86,100	5,915	89,850	89,900	6,257	93,650	93,700	6,598
78,500	78,550	5,237	82,300	82,350	5,579	86,100	86,150	5,920	89,900	89,950	6,261	93,700	93,750	6,602
78,550	78,600	5,242	82,350	82,400	5,583	86,150	86,200	5,924	89,950	90,000	6,266	93,750	93,800	6,607
78,600	78,650	5,246	82,400	82,450	5,588	86,200	86,250	5,929	90,000	90,050	6,270	93,800	93,850	6,611
78,650	78,700	5,251	82,450	82,500	5,592	86,250	86,300	5,933	90,050	90,100	6,275	93,850	93,900	6,616
78,700	78,750	5,255	82,500	82,550	5,597	86,300	86,350	5,938	90,100	90,150	6,279	93,900	93,950	6,620
78,750	78,800	5,260	82,550	82,600	5,601	86,350	86,400	5,942	90,150	90,200	6,284	93,950	94,000	6,625
78,800	78,850	5,264	82,600	82,650	5,606	86,400	86,450	5,947	90,200	90,250	6,288	94,000	94,050	6,629
78,850	78,900	5,268	82,650	82,700	5,610	86,450	86,500	5,951	90,250	90,300	6,293	94,050	94,100	6,634
78,900	78,950	5,273	82,700	82,750	5,615	86,500	86,550	5,956	90,300	90,350	6,297	94,100	94,150	6,638
78,950	79,000	5,278	82,750	82,800	5,619	86,550	86,600	5,960	90,350	90,400	6,302	94,150	94,200	6,643
79,000	79,050	5,282	82,800	82,850	5,624	86,600	86,650	5,965	90,400	90,450	6,306	94,200	94,250	6,647
79,050	79,100	5,287	82,850	82,900	5,628	86,650	86,700	5,969	90,450	90,500	6,311	94,250	94,300	6,652
79,100	79,150	5,291	82,900	82,950	5,633	86,700	86,750	5,974	90,500	90,550	6,315	94,300	94,350	6,656
79,150	79,200	5,296	82,950	83,000	5,637	86,750	86,800	5,978	90,550	90,600	6,320	94,350	94,400	6,661
79,200	79,250	5,300	83,000	83,050	5,642	86,800	86,850	5,983	90,600	90,650	6,324	94,400	94,450	6,665
79,250	79,300	5,305	83,050	83,100	5,646	86,850	86,900	5,987	90,650	90,700	6,329	94,450	94,500	6,670
79,300	79,350	5,309	83,100	83,150	5,651	86,900	86,950	5,992	90,700	90,750	6,333	94,500	94,550	6,674
79,350	79,400	5,314	83,150	83,200	5,655	86,950	87,000	5,996	90,750	90,800	6,338	94,550	94,600	6,679
79,400	79,450	5,318	83,200	83,250	5,660	87,000	87,050	6,001	90,800	90,850	6,342	94,600	94,650	6,683
79,450	79,500	5,323	83,250	83,300	5,664	87,050	87,100	6,005	90,850	90,900	6,347	94,650	94,700	6,688
79,500	79,550	5,327	83,300	83,350	5,669	87,100	87,150	6,010	90,900	90,950	6,351	94,700	94,750	6,692
79,550	79,600	5,332	83,350	83,400	5,673	87,150	87,200	6,014	90,950	91,000	6,356	94,750	94,800	6,697
79,600	79,650	5,336	83,400	83,450	5,678	87,200	87,250	6,019	91,000	91,050	6,360	94,800	94,850	6,701
79,650	79,700	5,341	83,450	83,500	5,682	87,250	87,300	6,023	91,050	91,100	6,364	94,850	94,900	6,706
79,700	79,750	5,345	83,500	83,550	5,686	87,300	87,350	6,028	91,100	91,150	6,369	94,900	94,950	6,710
79,750	79,800	5,350	83,550	83,600	5,691	87,350	87,400	6,032	91,150	91,200	6,373	94,950	95,000	6,715
79,800	79,850	5,354	83,600	83,650	5,695	87,400	87,450	6,037	91,200	91,250	6,378	95,000	95,050	6,719
79,850	79,900	5,359	83,650	83,700	5,700	87,450	87,500	6,041	91,250	91,300	6,382	95,050	95,100	6,724
79,900	79,950	5,363	83,700	83,750	5,704	87,500	87,550	6,046	91,300	91,350	6,387	95,100	95,150	6,728
79,950	80,000	5,368	83,750	83,800	5,709	87,550	87,600	6,050	91,350	91,400	6,391	95,150	95,200	6,733
80,000	80,050	5,372	83,800	83,850	5,713	87,600	87,650	6,055	91,400	91,450	6,396	95,200	95,250	6,737
80,050	80,100	5,377	83,850	83,900	5,718	87,650	87,700	6,059	91,450	91,500	6,400	95,250	95,300	6,742
80,100	80,150	5,381	83,900	83,950	5,722	87,700	87,750	6,064	91,500	91,550	6,405	95,300	95,350	6,746
80,150	80,200	5,386	83,950	84,000	5,727	87,750	87,800	6,068	91,550	91,600	6,409	95,350	95,400	6,751
80,200	80,250	5,390	84,000	84,050	5,731	87,800	87,850	6,073	91,600	91,650	6,414	95,400	95,450	6,755
80,250	80,300	5,395	84,050	84,100	5,736	87,850	87,900	6,077	91,650	91,700	6,418	95,450	95,500	6,760
80,300	80,350	5,399	84,100	84,150	5,740	87,900	87,950	6,082	91,700	91,750	6,423	95,500	95,550	6,764
80,350	80,400	5,404	84,150	84,200	5,745	87,950	88,000	6,086	91,750	91,800	6,427	95,550	95,600	6,769
80,400	80,450	5,408	84,200	84,250	5,749	88,000	88,050	6,091	91,800	91,850	6,432			
80,450	80,500	5,413	84,250	84,300	5,754	88,050	88,100	6,095	91,850	91,900	6,436			
80,500	80,550	5,417	84,300	84,350	5,758	88,100	88,150	6,100	91,900	91,950	6,441			
80,550	80,600	5,422	84,350	84,400	5,763	88,150	88,200	6,104	91,950	92,000	6,445			
80,600	80,650	5,426	84,400	84,450	5,767	88,200	88,250	6,109	92,000	92,050	6,450			
80,650	80,700	5,431	84,450	84,500	5,772	88,250	88,300	6,113	92,050	92,100	6,454			
80,700	80,750	5,435	84,500	84,550	5,776	88,300	88,350	6,118	92,100	92,150	6,459			
80,750	80,800	5,440	84,550	84,600	5,781	88,350	88,400	6,122	92,150	92,200	6,463			
80,800	80,850	5,444	84,600	84,650	5,785	88,400	88,450	6,127	92,200	92,250	6,468			
80,850	80,900	5,449	84,650	84,700	5,790	88,450	88,500	6,131	92,250	92,300	6,472			
80,900	80,950	5,453	84,700	84,750	5,794	88,500	88,550	6,135	92,300	92,350	6,477			
80,950	81,000	5,458	84,750	84,800	5,799	88,550	88,600	6,140	92,350	92,400	6,481			
81,000	81,050	5,462	84,800	84,850	5,803	88,600	88,650	6,144	92,400	92,450	6,486			
81,050	81,100	5,466	84,850	84,900	5,808	88,650	88,700	6,149	92,450	92,500	6,490			
81,100	81,150	5,471	84,900	84,950	5,812	88,700	88,750	6,153	92,500	92,550	6,495			
81,150	81,200	5,475	84,950	85,000	5,817	88,750	88,800	6,158	92,550	92,600	6,499			
81,200	81,250	5,480	85,000	85,050	5,821	88,800	88,850	6,162	92,600	92,650	6,504			
81,250	81,300	5,484	85,050	85,100	5,826	88,850	88,900	6,167	92,650	92,700	6,508			
81,300	81,350	5,488	85,100	85,150	5,830	88,900	88,950	6,171	92,700	92,750	6,513			
81,350	81,400	5,493	85,150	85,200	5,835	88,950	89,000	6,176	92,750	92,800	6,517			
81,400	81,450	5,498	85,200	85,250	5,839	89,000	89,050	6,180	92,800	92,850	6,522			
81,450	81,500	5,502	85,250	85,300	5,844	89,050	89,100	6,185	92,850</					



**TOP PORTION OF FORM- CENTRALIZED EMPLOYEE REGISTRY REPORTING FORM – EMPLOYER REPORTING REQUIREMENTS**

An employer doing business in Iowa who hires or rehires an employee **must** complete this section. Submit online at [www.iowachildsupport.gov](http://www.iowachildsupport.gov). You may also mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; or fax it to 1-800-759-5881. Please include your FEIN. If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 1-877-274-2580.

**Questions A through D**

A. Is a family health insurance plan offered through employment? This question does not relate to insurability of employee's dependents.

B. Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents.

C. Indicate the first day for which the employee is owed compensation.

D. This information is needed for income withholding and garnishment purposes.

**BOTTOM PORTION OF FORM – IA W-4 INSTRUCTIONS (January 1, 2015) – EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE**

**Exemption from Withholding:** You should claim exemption from withholding if you are a resident of Iowa and do not expect to owe any Iowa income tax or expect to have a right to a refund of all income tax withheld. If you qualify, write "EXEMPT" and the year exempt status is effective. Exempt guidelines are: (1) You are exempt if you will earn less than \$5,000 and are claimed as a dependent on another person's Iowa return, or (2) You are exempt if you are single and will earn \$9,000 or less and are not claimed as a dependent on another person's Iowa return, or (3) you are married and both spouses' total income is \$13,500 or less. See your payroll officer to determine how much you expect to make in a calendar year. **Nonresidents may not claim this exemption.**

Under the Military Spouses Residency Relief Act of 2009, you may be exempt from Iowa income tax on your wages if (1) your spouse is a member of the armed forces present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile in another state. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile, and attach a copy of your spousal military identification card to the IA W-4 provided to your employer.

**Taxpayers 65 years of age or older:** You are exempt if you are single and your income is \$24,000 or less or if you are married and your combined income is \$32,000 or less. Only one spouse must be 65 or older to qualify for the exemption.

You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year) or on or before December 31 if you anticipate you will incur an Iowa income tax liability for the following year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

**FILING REQUIREMENTS/NUMBER OF ALLOWANCES**

Each employee must file this Iowa W-4 with his/her employer. Do not claim more allowances than necessary or you will not have enough tax withheld.

**1. Personal Allowances:** You can claim the following personal allowances:

- 1 allowance for yourself or 2 allowances if you are unmarried and eligible to claim head of household status, add 1 allowance if you are 65 or older, and add 1 allowance if you are blind.
- If you are married and your spouse either does not work or is not claiming his/her allowances on a separate W-4, you may also claim the following allowances: 1 for your spouse; add 1 if your spouse is 65 or older; and add 1 if your spouse is blind.
- If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
- To have the highest amount of tax withheld, claim "0" allowances on line 1.

**2. Allowances for Dependents:** You may claim 1 allowance for each dependent you will be able to claim on your Iowa income tax return.**3. Allowances for Itemized Deductions**

(a) Enter total amount of estimated itemized deductions ..... (a) \$ \_\_\_\_\_  
 (b) Enter amount of your standard deduction using the following information ..... (b) \$ \_\_\_\_\_

If single, married filing separately on a combined return, or married filing separate returns, enter \$1,950

If married filing a joint return, unmarried head of household, or qualifying widow(er), enter \$4,810

(c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater ..... (c) \$ \_\_\_\_\_

(d) Additional allowance: Divide the amount on line (c) by \$600, round to the nearest whole number and enter on line 3 of the IA W-4 on other side.

**4. Allowances for Adjustments to Income:** Estimate allowable adjustments to income for payments to an IRA, Keogh, or SEP; penalty on early withdrawal of savings; alimony paid; moving expense deduction from federal form 3903; and student loan interest, which are reflected on the Iowa 1040 form. Divide this amount by \$600, round to the nearest whole number, and enter on line 4 of the IA W-4.

**5. Allowances for Child and Dependent Care Credit:** Persons having child/dependent care expenses qualifying for the federal and Iowa Child and Dependent Care Credit may claim additional Iowa withholding allowances based on their net incomes. If you have qualifying child and dependent care expenses and wish to reduce your Iowa withholding on the basis of this credit, you may claim additional withholding allowances for Iowa based on the following table. Married persons, regardless of their expected Iowa filing status, must calculate their withholding allowances based on their combined net incomes. Note that taxpayers with net income of \$45,000 or more cannot claim withholding allowances for the Child and Dependent Care Credit.

**Withholding Allowances Allowed:** *Iowa Net Income Allowances*      *Iowa Net Income Allowances*      *Iowa Net Income Allowances*

\$0 - \$20,000	5	\$20,000- \$30,000	4	\$30,000 - \$44,999	3
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Enter the number of allowances on line 5 of the IA W-4 on the reverse side. If you are married and both you and your spouse are employed, the total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown above.

**6. Total:** Enter total of lines 1 through 5.

**7. Additional Amount of Withholding Deducted:** If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Often married couples, both of whom are working, and persons with two or more jobs need to have additional tax withheld. You may also need to have additional tax withheld because you have income other than wages, such as interest and dividends, capital gains, rent, alimony received, etc. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes a school district surtax, consider reducing the amount of allowances shown on lines 1-5 or have additional tax withheld on line 7.

**Changes in Allowances:** You may file a new W-4 at any time if the number of your allowances INCREASES. You must file a new W-4 within 10 days if the number of allowances previously claimed by you DECREASES.

**Penalties:** Penalties apply for willfully supplying false information or for willful failure to supply information which would reduce the withholding allowances. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

**Employer Withholding Requirements:** The employer must maintain records of the W-4s. If the employee is claiming more than 22 withholding allowances or is claiming exemption from withholding when wages are expected to exceed \$200 per week, the employer must send a copy of the W-4 under separate cover within 90 days to the Compliance Services, Iowa Department of Revenue, P.O. Box 10456, Des Moines, Iowa 50306-0456.

Questions about Iowa taxes: Call 515-281-3114 or 1-800-367-3388 from Iowa, Rock Island, Moline, Omaha, or e-mail [idr@iowa.gov](mailto:idr@iowa.gov)