



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 111-22-3333		OMB No. 1545-0008	
b Employer identification number (EIN) 42-0000000		1 Wages, tips, other compensation 4,500.00		2 Federal income tax withheld 228.00	
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 Suff. Jane Jones 200 Shady Lane Ankeny, IA 50021		11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
IA	42-0000000-001	4,500.00	12.00		

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. Bank Account		Payer's RTN (optional)	OMB No. 1545-0112		2014	Interest Income
		1 Interest income \$10.00	Form 1099-INT			
PAYER'S federal identification number 35-0000000		RECIPIENT'S identification number 111-22-3333		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.		
RECIPIENT'S name Jane Jones Street address (including apt. no.) 200 Shady Lane City or town, state or province, country, and ZIP or foreign postal code Ankeny, IA 50021		2 Early withdrawal penalty \$ 3 Interest on U.S. Savings Bonds and Treas. obligations \$				
		4 Federal income tax withheld \$ -0-	5 Investment expenses \$			
		6 Foreign tax paid \$	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.	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

Department of the Treasury - Internal Revenue Service

2014 IA 1040 Iowa Individual Income Tax Form

Example 1

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 Jones Your first name/middle initial 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:

Step 2 Filing Status: Mark one box only.

1 [X] Single: Were you claimed as a dependent on another person's Iowa return? Yes [X] 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:

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

Residence on 12/31/14: County No. • 77 School District No. • 0261

Dependent children for whom an exemption is claimed in Step 3

How many have health care coverage?(including Medicaid or hawk-i) •

How many do not have health care coverage? •

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) A. You or Joint

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

Step 5 Gross Income

1. Wages, salaries, tips, etc..... 1. .00 4,500 .00

2. Taxable interest income. If more than \$1,500, complete Sch. B 2. .00 10 .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 6. .00 .00

7. Other gains/(losses) from federal form 4797 7. .00 .00

8. Taxable IRA distributions 8. .00 .00

9. Taxable pensions and annuities 9. .00 .00

10. Rents, royalties, partnerships, estates, etc10. .00 .00

11. Farm income/(loss) from federal Schedule F11. .00 .00

12. Unemployment compensation. See instructions12. .00 .00

13. Gambling winnings13. .00 .00

14. Other income, bonus depreciation, and section 179 adjustment14. .00 .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.

Step 6 Adjustments to Income

16. Payments to an IRA, Keogh, or SEP.....16. .00 .00

17. Deductible part of self-employment tax.17. .00 .00

18. Health insurance deduction18. .00 .00

19. Penalty on early withdrawal of savings19. .00 .00

20. Alimony paid20. .00 .00

21. Pension/retirement income exclusion.....21. .00 .00

22. Moving expense deduction from federal form 390322. .00 .00

23. Iowa capital gain deduction; certain sales only. See instructions23. .00 .00

24. Other adjustments24. .00 .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

Step 7 Federal Tax Addition and Deduction

27. Federal income tax refund / overpayment received in 201427. .00 .00

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 201432. .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.....

37. Deduction. Check one box ☒ Itemized.(Include IA Schedule A) ☐ Standard ☐

38. TAXABLE INCOME. SUBTRACT line 37 from line 36

B. Spouse/Status 3

A. You or Joint

B. Spouse/Status 3

A. You or Joint

36.00

37.00

38.00

Step 9
Tax,
Credits,
and
Check-
off
Contribu-
-tions

39. Tax from tables or alternate tax

40. Iowa lump-sum tax. 25% of federal tax from form 4972

41. Iowa minimum tax. Attach IA 6251.

42. Total tax. ADD lines 39, 40, and 41.

43. Total exemption credit amount(s) from Step 3, side 1.....

44. Tuition and textbook credit for dependents K-12

45. Volunteer firefighter/EMS/reserve peace officer credit

46. Total credits. ADD lines 43, 44, and 45.

47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.

48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....

49. BALANCE. SUBTRACT line 48 from line 47. If less than zero, enter zero.....

50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....

51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero.

52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51.

53. Total tax. ADD lines 51 and 52.

54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here.

55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

39.00

40.00

41.00

42.00

43.00

44.00

45.00

46.00

47.00

48.00

49.00

50.00

51.00

52.00

53.00

54.00

55.00

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

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

55.00

56.00

Step 10
Credits

57. Out-of-state tax credit. Include IA 130.

58. Iowa Fuel tax credit. Include IA 4136.....

59. Check One: ☐ Child and dependent care credit ☐ OR ☒ Early childhood development credit

60. Iowa earned income tax credit. 15.0% (.15) of federal credit

61. Other refundable credits. Include IA 148 Tax Credits Schedule.

62. Total refundable credits. ADD lines 57 - 61.

63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0

64. Taxpayers trust fund tax credit. See instructions.....

65. Iowa income tax withheld.

66. Estimated and voucher payments made for tax year 2014.

67. TOTAL. ADD lines 62, 64, 65, and 66

68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here

57.00

58.00

59.00

60.00

61.00

62.00

63.00

64.00

65.00

66.00

67.00

68.12

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.

70. Amount of line 69 to be REFUNDED.....

71. Amount of line 69 to be applied to your 2015 estimated tax.....

72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE

73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ☐

74. Penalty and interest ☒ 74A. Penalty ☒ 74b. Interest ADD Enter total.

75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.....

69.12

70.12

71.00

72.00

73.00

74.00

75.00

You can pay online at 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

☐ Yourself

\$1.50 to Republican Party

\$1.50 to Democratic Party

\$1.50 to Campaign Fund

\$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 Jane Jones

2-1-15 ☐

Your Signature Date Check if Deceased Date of Death

Preparer's Signature Date

SIGN HERE

☐

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.

13

41-001 (09/11/14)

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

www.iowachildsupport.gov

...or mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; **or fax** to 1-800-759-5881.

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:

MM		DD		YYYY			

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

Last Name: _____ First Name: _____ Middle Initial: _____

Address: _____

City: _____ State: _____ ZIP: _____



Iowa Department of Revenue
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.)

Print your full name Jane Jones Social Security Number: 111-22-3333

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 c o d e	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <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					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
IA	42-0000000-001	7,500.00	108.00		
					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. Bank Account		Payer's RTN (optional)	OMB No. 1545-0112		
		1 Interest income \$15.00	2014 Interest Income Form 1099-INT		
PAYER'S federal identification number 35-0000000		RECIPIENT'S identification number 444-55-6666		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.	
RECIPIENT'S name John Smith Street address (including apt. no.) 100 Wistful Vista Ave City or town, state or province, country, and ZIP or foreign postal code Clear Lake, IA 50428		2 Early withdrawal penalty \$			
		3 Interest on U.S. Savings Bonds and Treas. obligations \$			
		4 Federal income tax withheld \$ -0-	5 Investment expenses \$		
		6 Foreign tax paid \$ -0-	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.	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

Department of the Treasury - Internal Revenue Service

2014 IA 1040 Iowa Individual Income Tax Form

Example 2

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: Smith
Your first name/middle initial: 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.

1 ☒ Single: Were you claimed as a dependent on another person's Iowa return? Yes ☒ 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: _____

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

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage?(including Medicaid or hawk-i) ____ •
How many do not have health care coverage? ____ •

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 **▲** _____ X \$ 40 = \$ _____ **▲** 1 X \$ 40 = \$ 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 \$ 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		B. Spouse/Status 3	A. You or Joint
Step 5 Gross Income	1. Wages, salaries, tips, etc.....	1. _____	7,500			
	2. Taxable interest income. If more than \$1,500, complete Sch. B	2. _____	15			
	3. Ordinary dividend income. If more than \$1,500, complete Sch. B	3. _____	_____			
	4. Alimony received.....	4. _____	_____			
	5. Business income/(loss) from federal Schedule C or C-EZ.....	5. _____	_____			
	6. Capital gain/(loss), federal Sch. D if required for federal purposes	6. _____	_____			
	7. Other gains/(losses) from federal form 4797.....	7. _____	_____			
	8. Taxable IRA distributions	8. _____	_____			
	9. Taxable pensions and annuities	9. _____	_____			
	10. Rents, royalties, partnerships, estates, etc	10. _____	_____			
	11. Farm income/(loss) from federal Schedule F	11. _____	_____			
	12. Unemployment compensation. See instructions	12. _____	_____			
	13. Gambling winnings	13. _____	_____			
	14. Other income, bonus depreciation, and section 179 adjustment	14. _____	_____			
	15. Gross Income. Add lines 1-14	15. _____	_____			

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

Step 6 Adjustments to Income	16. Payments to an IRA, Keogh, or SEP.....	16. _____	_____			
	17. Deductible part of self-employment tax.	17. _____	_____			
	18. Health insurance deduction	18. _____	_____			
	19. Penalty on early withdrawal of savings	19. _____	_____			
	20. Alimony paid	20. _____	_____			
	21. Pension/retirement income exclusion.....	21. _____ ▲	_____			
	22. Moving expense deduction from federal form 3903	22. _____	_____			
	23. Iowa capital gain deduction; certain sales only. See instructions	23. _____ ▲	_____			
	24. Other adjustments	24. _____	_____			
	25. Total adjustments. Add lines 16-24	25. _____	0			
	26. Net Income. Subtract line 25 from line 15	26. _____	7,515			

Step 7 Federal Tax Addition and Deduction	27. Federal income tax refund / overpayment received in 2014	27. _____ ▲	150			
	28. Self-employment/household employment taxes.....	28. _____ ▲	_____			
	29. Addition for federal taxes. Add lines 27 and 28	29. _____	150			
	30. Total. Add lines 26 and 29.....	30. _____	7,665			
	31. Federal tax withheld.....	31. _____ ▲	528			
	32. Federal estimated tax payments made in 2014	32. _____ ▲	_____			
	33. Additional federal tax paid in 2014 for 2013 and prior years.....	33. _____ ▲	_____			
	34. Deduction for federal taxes. Add lines 31, 32, and 33	34. _____	528			
	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35. _____ ▲	7,137			

Step 8 Taxable Income

**Step 9
Tax,
Credits
and
Check-
off
Contrib-
- tions**

Step 10 Credits

Example 2

Step 11
Refund
or
Amount
Due

Step 12

Step 13

**SIGN
HERE**

SIGN
HERE

41-001 (09/11/14)

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



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



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.



Practice Exercise 1

		a Employee's social security number 777-88-9999		OMB No. 1545-0008	
b Employer identification number (EIN) 42-0000000			1 Wages, tips, other compensation 4,750.00		2 Federal income tax withheld 252.00
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 Suff. Bill Johnson 300 Fountain View Dr Council Bluffs, IA 51501			11 Nonqualified plans		12a
			13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b
			14 Other		12c
					12d
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
IA	42-0000000-001	4,750.00	24.00		
					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

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. Bank Account		Payer's RTN (optional)	OMB No. 1545-0112		2014	Interest Income
		1 Interest Income \$25.00	Form 1099-INT			
PAYER'S federal identification number 35-0000000		RECIPIENT'S identification number 777-88-9999		2 Early withdrawal penalty \$		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.
RECIPIENT'S name Bill Johnson Street address (including apt. no.) 300 Fountain View Dr City or town, state or province, country, and ZIP or foreign postal code Council Bluffs, IA 51501		3 Interest on U.S. Savings Bonds and Treas. obligations \$		4 Federal income tax withheld \$-0-	5 Investment expenses \$	
		6 Foreign tax paid \$		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.	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

Department of the Treasury - Internal Revenue Service

2014 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning ____/____/2014 and ending ____/____/____

Practice Exercise 1

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

Your last name
Johnson

Your first name/middle initial
Bill

Spouse's last name

Spouse's first name/middle initial

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

300 Fountain View Dr

City, State, ZIP

Council Bluffs, IA 51501

Spouse SSN • Your SSN • **777 88 9999**

Email Address:

Step 2 Filing Status: Mark one box only.

- 1 ☒ Single: Were you claimed as a dependent on another person's Iowa return? Yes ☒ 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:

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

Residence on 12/31/14: County No. • **78** School District No. • **1476**

Dependent children for whom an exemption is claimed in Step 3

How many have health care coverage?(including Medicaid or hawk-i) ____ •

How many do not have health care coverage? ____ •

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)

A. You or Joint

▲	_____	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	B. Spouse/Status 3	A. You or Joint
Step 5 Gross Income	1. Wages, salaries, tips, etc.....	1. _____	4,750 .00		
	2. Taxable interest income. If more than \$1,500, complete Sch. B	2. _____	25 .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	▲	4,775 .00

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

Step 6 Adjustments 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	▲	_____ .00
	22. Moving expense deduction from federal form 3903	22. _____	_____ .00		
	23. Iowa capital gain deduction; certain sales only. See instructions	23. _____	_____ .00	▲	_____ .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	▲	4,775 .00

Step 7 Federal Tax Addition and Deduction	27. Federal income tax refund / overpayment received in 2014	27. _____	_____ .00	▲	_____ .00
	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.....

36. _____

37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A) ☐ Standard ☐.....

37. _____

38. TAXABLE INCOME. SUBTRACT line 37 from line 36

38. _____

B. Spouse/Status 3

A. You or Joint

B. Spouse/Status 3

A. You or Joint

36. _____

37. _____

38. _____

Step 9
Tax,
Credits,
and
Check-
off
Contribu-
tions

39. Tax from tables or alternate tax

39. _____

40. Iowa lump-sum tax. 25% of federal tax from form 4972

40. _____

41. Iowa minimum tax. Attach IA 6251.

41. _____

42. Total tax. ADD lines 39, 40, and 41.

42. _____

43. Total exemption credit amount(s) from Step 3, side 1.....

43. _____

44. Tuition and textbook credit for dependents K-12

44. _____

45. Volunteer firefighter/EMS/reserve peace officer credit

45. _____

46. Total credits. ADD lines 43, 44, and 45.

46. _____

47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.

47. _____

48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....

48. _____

49. BALANCE. SUBTRACT line 48 from line 47. If less than zero, enter zero.....

49. _____

50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....

50. _____

51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero.

51. _____

52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51.

52. _____

53. Total tax. ADD lines 51 and 52.

53. _____

54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here.

54. _____

55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

55. _____

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

55. _____

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

56. ▲ _____

Step 10
Credits

57. Out-of-state tax credit. Include IA 130.

57. _____

58. Iowa Fuel tax credit. Include IA 4136.....

58. _____

59. Check One: Child and dependent care credit ☐ OR

▲ Early childhood development credit ☐.....

59. _____

60. Iowa earned income tax credit. 15.0% (.15) of federal credit

60. _____

61. Other refundable credits. Include IA 148 Tax Credits Schedule.

61. _____

62. Total refundable credits. ADD lines 57 - 61.

62. _____

63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0

63. _____

64. Taxpayers trust fund tax credit. See instructions.....

64. _____

65. Iowa income tax withheld.

65. _____

66. Estimated and voucher payments made for tax year 2014.

66. _____

67. TOTAL. ADD lines 62, 64, 65, and 66

67. _____

68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here

68. _____

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. ▲ _____

70. Amount of line 69 to be REFUNDED.REFUND

70. ▲ _____

For a faster refund file electronically. Go to www.iowa.gov/tax for details

71. Amount of line 69 to be applied to your 2015 estimated tax.....

71. _____

72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE

72. ▲ _____

73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ ☐

73. ▲ _____

74. Penalty and interest ▲ 74A. Penalty _____ ▲ 74b. Interest _____ ADD Enter total.

74. _____

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.
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

Bill Johnson

2-1-15 ▲ ☐

Your Signature

Date

Check if Deceased

Date of Death

Preparer's Signature

Date

SIGN
HERE

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.

35

41-001 (09/11/14)

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

www.iowachildsupport.gov

...or mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; **or fax** to 1-800-759-5881.

FEIN Required

		-							-			
--	--	---	--	--	--	--	--	--	---	--	--	--

Telephone Number: (____) ____ - _____

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

Name: _____

Address: _____

City: _____ State:

--	--	--

 ZIP:

--	--	--	--	--

 -

--	--	--	--	--

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

B. Approximate date this employee qualifies for coverage:

MM		DD		YYYY			

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's Date of Birth:

MM		DD		YYYY	

 Employee's Social Security Number:

--	--	--

 -

--	--

 -

--	--	--	--

Last Name: _____ First Name: _____ Middle Initial: _____

Address: _____

City: _____ State: _____ ZIP: _____



Iowa Department of Revenue

www.iowa.gov/tax

Practice Exercise 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.)

Print your full name Bill Johnson

Social Security Number: 777-88-9999

Home Address: 300 Fountain View Dr

City: Council Bluffs

State: IA ZIP: 51501

EXEMPTION FROM WITHHOLDING. If you do not expect to owe any lowa 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: Bill Johnson

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:

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.

Practice Exercise 2

		a Employee's social security number 000-11-2222		OMB No. 1545-0008	
b Employer identification number (EIN) 42-0000000		1 Wages, tips, other compensation 8,000.00		2 Federal income tax withheld 576.00	
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 Mary Brown 400 Rolling Hills Ave Cedar Rapids, IA 52401		Suff. 11 Nonqualified plans		12a	
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b	
		14 Other		12c	
				12d	
f Employee's address and ZIP code					
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax
IA	42-0000000-001	8,000.00	125.00		

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. Bank Account		Payer's RTN (optional)	OMB No. 1545-0112		2014 Interest Income	
		1 Interest income \$20.00	Form 1099-INT			
PAYER'S federal identification number 35-0000000		RECIPIENT'S identification number 000-11-2222		2 Early withdrawal penalty \$		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.
				3 Interest on U.S. Savings Bonds and Treas. obligations \$		
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		4 Federal income tax withheld \$-0-	5 Investment expenses \$			
		6 Foreign tax paid \$	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.	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

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.

- 1 ☒ Single: Were you claimed as a dependent on another person's Iowa return? Yes ☒ 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: _____

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

Residence on 12/31/14: County No. • 57 School District No. • 1053

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage?(including Medicaid or hawk-i) _____.
How many do not have health care coverage? _____.

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)

A. You or Joint

▲ _____	X \$ 40 = \$ _____	▲ <u>1</u>	X \$ 40 = \$ <u>40</u>
▲ _____	X \$ 20 = \$ _____	▲ _____	X \$ 20 = \$ _____
▲ _____	X \$ 40 = \$ _____	▲ _____	X \$ 40 = \$ _____
e. Total \$ _____		e. Total \$ <u>40</u>	

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

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

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

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

Step 8 Taxable Income

Step 9 Tax, Credits, and Check- off Contribu- - tions

Step 10 Credits

Step 11
Refund
or
Amount
Due

Step 12

Step 13

**SIGN
HERE**

**SIGN
HERE**

A. You or Joint

36.	BALANCE. From side 1, line 35.....	36.	_____	_____	7,644.00
37.	Deduction. Check one box <input checked="" type="checkbox"/> Itemized (Include IA Schedule A) <input type="checkbox"/> Standard <input checked="" type="checkbox"/>	37.	_____	00	1,920.00
38.	TAXABLE INCOME. SUBTRACT line 37 from line 36	38.	_____	00	5,724.00
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	00.00
41.	Iowa minimum tax. Attach IA 6251.	41.	_____	00	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	00.00
45.	Volunteer firefighter/EMS/reserve peace officer credit.	45.	_____	00	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	00.00
49.	BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.	49.	_____	00	42.00
50.	Other nonrefundable low credits. Include IA 148 Tax Credits Schedule.	50.	_____	00	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	2.00
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.	_____	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: <input checked="" type="checkbox"/> _____ State Fair 55b: <input checked="" type="checkbox"/> _____ Firefighters/Veterans 55c: <input checked="" type="checkbox"/> _____ Child abuse Prevention 55d: <input checked="" type="checkbox"/> _____ Enter here.....	55.	_____	_____	00.00
56.	TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here.	56.	_____	_____	44.00

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						

Practice
Exercise 2

140

69.	If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid.	69.	▲	<u>96</u>	.00
70.	Amount of line 69 to be REFUNDED.	70.	▲	<u>96</u>	.00
REFUND					
For a faster refund file electronically. Go to www.iowa.gov/tax for details					
71.	Amount of line 69 to be applied to your 2015 estimated tax.	71.		<u>00</u>	▲ <u>00</u>
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 <u>00</u> ▲ 74b. Interest <u>00</u> ADD Enter total.	74.			.00
75.	TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.	75.	▲		.00
PAY THIS AMOUNT					

You can pay online at 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.

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

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.

<div> <div>Mary Brown</div> <div>2-1-15</div> <div> <div></div> <div></div> </div> </div>									
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: _____
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. <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.)	Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage?(including Medicaid or hawk-i) ____ • How many do not have health care coverage? ____ •		
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: _____			

Step 3 Exemptions	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 \$ _____

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet	B. Spouse/Status 3 ▲	A. You or Joint ▲
	<div></div>	<div></div>

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

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

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

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

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	_____ .00
37. Deduction. Check one box <input type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>			37. _____ .00 ▲	_____ .00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36			38. _____ .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 line 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	_____ .00
56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here.	56. ▲ _____ .00	_____ .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 ▲	_____ .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	_____ .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	_____ .00
70. Amount of line 69 to be REFUNDED.	70. ▲ _____ .00	_____ .00
For a faster refund file electronically. Go to www.iowa.gov/tax 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	_____ .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	_____ .00
74. Penalty and interest ▲ 74A. Penalty _____ .00 ▲ 74b. Interest _____ .00 ADD Enter total.	74. _____ .00	_____ .00
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.....	75. ▲ _____ .00	_____ .00
You can pay online at 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	<input type="checkbox"/>	▲ Yourself	\$1.50 to Republican Party	<input type="checkbox"/>
		\$1.50 to Democratic Party	<input type="checkbox"/>		\$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
HERESIGN
HERE

_____ 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 Iowa Income Tax Information

Additional Expanded Instructions are available online at 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.

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.

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.

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

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.

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.

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 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

- l. 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.

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)

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. 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.

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.

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.

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.

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

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.

1. Enter the amount from line 11 of federal form 2441. 1. _____
2. 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 % here2. _____
3. 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%

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.

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.

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 AI 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.

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,
- 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 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.

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. Complete lines 1-26 of the IA 126 using only 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:

- Sales of real or tangible personal property if the property was located in Iowa at the time of the sale; or
- 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.

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**

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.

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
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)	1,292
5. Multiply line 4 by percentage on line 3	775
6. Enter the tax imposed* by the other state or foreign country	1,000
7. Enter the total amount of gross income taxed by the other state/foreign country.	30,000
8. Divide line 1 by line 7 and enter the percentage (not to exceed 100.0%)	50%
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

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2014

01-ADAIR		
0018	Adair-Casey	8%
0914	CAM	10%
2673	Nodaway Valley	8%
4978	Orient-Macksburg	15%
6264	West Central Valley ...	5%
02-ADAMS		
0914	CAM	10%
1431	Corning	5%
1503	Creston	2%
2718	Griswold	1%
3609	Lenox	6%
4978	Orient-Macksburg	15%
5328	Prescott	0%
6651	Villisca	1%
03-ALLAMAKEE		
0135	Allamakee	7%
1638	Decorah	5%
1972	Eastern Allamakee	10%
4419	MFL-Mar-Mac	7%
5310	Postville	15%
04-APPANOOSE *		
(see footnote below)		
0081	Albia	10%
1071	Centerville	4%
4491	Moravia	13%
4518	Moulton-Udell	13%
5895	Seymour	11%
05-AUDUBON		
0018	Adair-Casey	8%
0387	Atlantic	12%
0414	Audubon	7%
0914	CAM	10%
1413	Coon Rapids-Bayard ..	7%
2151	Exira-Elk Horn- Kimballton	7%
2754	Guthrie Center	7%
3168	IKM-Manning	9%
06-BENTON		
0576	Belle Plaine	9%
0609	Benton	4%
1062	Center Point-Urbana ..	7%
1337	College	0%
1935	Union	7%
3105	Independence	7%
4777	North Linn	5%
6660	Vinton-Shellsburg	7%
07-BLACK HAWK		
1044	Cedar Falls	0%
1719	Denver	4%
1791	Dike-New Hartford	7%
1908	Dunkerton	10%
1935	Union	7%
2502	Gladbrook-Reinbeck ...	3%
3042	Hudson	2%
3186	Janesville	7%
3204	Jesup	0%
6660	Vinton-Shellsburg	7%
6762	Wapsie Valley	11%
6795	Waterloo	0%
6840	Waverly-Shell Rock ...	6%
08-BOONE		
0472	Ballard	2%
0729	Boone	6%
2466	Gilbert	0%
3195	Greene County	12%
3942	Madrid	6%
4779	North Polk	5%
4878	Ogden	7%
5184	Perry	3%
5643	Roland-Story	7%
6095	South Hamilton	8%
6096	SE Webster-Grand	6%
6246	Stratford	9%
6561	United	7%
7110	Woodward-Granger	7%
09-BREMER		
1719	Denver	4%
1908	Dunkerton	10%
3186	Janesville	7%
4599	Nashua-Plainfield	8%
6273	Sumner- Fredericksburg	7%
6471	Tripoli	8%
6509	Turkey Valley	0%
10-BUCHANAN		
1935	Union	7%
1963	East Buchanan	1%
3105	Independence	7%
3204	Jesup	0%
4777	North Linn	5%
4869	Oelwein	9%
6175	Starmont	0%
6660	Vinton-Shellsburg	7%
6762	Wapsie Valley	11%
6840	Waverly-Shell Rock ...	6%
11-BUENA VISTA		
0072	Albert City-Truesdale ..	0%
0171	Alta	8%
0423	Aurelia	6%
2376	Galva-Holstein	10%
3537	Laurens-Marathon	8%
4644	Newell-Fonda	7%
5823	Schaller-Crestland	8%
6048	Sioux Central	0%
6219	Storm Lake	3%
12-BUTLER		
0009	AGWSR	8%
0153	North Butler	5%
0279	Aplington-Parkersburg	7%
1215	Clarksville	9%
1791	Dike-New Hartford	7%
2781	Hampton-Dumont	3%
4599	Nashua-Plainfield	8%
6840	Waverly-Shell Rock ...	6%
13-CALHOUN		
4023	Manson-NW Webster ..	7%
4644	Newell-Fonda	7%
5283	Pocahontas Area	1%
5323	Prairie Valley	8%
6091	South Central Calhoun	0%
14-CARROLL		
0355	Ar-We-Va	8%
0999	Carroll	0%
1413	Coon Rapids-Bayard ..	7%
2520	Glidden-Ralston	8%
3168	IKM-Manning	9%
6091	South Central Calhoun	0%
6741	East Sac County	1%
15-CASS		
0387	Atlantic	12%
0914	CAM	10%
2151	Exira-Elk Horn- Kimballton	7%
2718	Griswold	1%
6750	Walnut	10%
16-CEDAR		
0603	Bennett	0%
1926	Durant	9%
3691	North Cedar	10%
3744	Lisbon	4%
4269	Midland	11%
6408	Tipton	10%
6930	West Branch	10%
6975	West Liberty	16%
7038	Wilton	4%
17-CERRO GORDO		
1233	Clear Lake	5%
2295	Forest City	7%
4131	Mason City	7%
4772	Central Springs	7%
5697	Rudd-Rockford- Marble Rock	0%
5922	West Fork	7%
6633	Ventura	1%
18-CHEROKEE		
0171	Alta	8%
0423	Aurelia	6%
1152	Cherokee	5%
1975	River Valley	10%
2376	Galva-Holstein	10%
3348	Kingsley-Pierson	4%
4068	Marcus-Meriden- Cleghorn	9%
5157	South O'Brien	10%
6048	Sioux Central	0%
19-CHICKASAW		
1116	Charles City	6%
3029	Howard-Winneshiek ...	5%
4599	Nashua-Plainfield	8%
4662	New Hampton	7%
6273	Sumner- Fredericksburg	7%
6471	Tripoli	8%
6509	Turkey Valley	0%
20-CLARKE		
1211	Clarke	5%
1970	East Union	13%
3119	Interstate 35	0%
4505	Mormon Trail	2%
4572	Murray	14%

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

21-CLAY		
1218	Clay Central-Everly	0%
2556	Graettinger-Terrill	2%
2862	Hartley-Melvin- Sanborn	7%
3537	Laurens-Marathon	8%
4890	Okoboji	2%
5157	South O'Brien	10%
5724	Ruthven-Ayrshire	10%
6048	Sioux Central	0%
6102	Spencer	4%
22-CLAYTON		
1080	Central Clayton	2%
1989	Edgewood-Colesburg ..	8%
2763	Clayton Ridge	0%
4419	MFL-Mar-Mac	7%
5310	Postville	15%
6175	Starmont	0%
6591	Valley	8%
6961	Western Dubuque Co ..	6%
23-CLINTON		
0918	Calamus-Wheatland ...	6%
0936	Camanche	0%
1082	Central Clinton	7%
1278	Clinton	8%
1675	Delwood	10%
1965	Easton Valley	0%
4041	Maquoketa	9%
4269	Midland	11%
4773	Northeast	10%
24-CRAWFORD		
0355	Ar-We-Va	8%
0504	Battle Creek- Ida Grove	2%
1134	Charter Oak-Ute	8%
1701	Denison	7%
1917	Boyer Valley	8%
3168	IKM-Manning	9%
4033	Maple Valley-Anthon Oto	2%
4860	Odebolt-Arthur	2%
5832	Schleswig	1%
6741	East Sac County	1%
25-DALLAS		
0027	Adel-DeSoto-Minburn ..	0%
1576	Dallas Center-Grimes ..	0%
1953	Earlham	0%
3942	Madrid	6%
5121	Panorama	8%
5184	Perry	3%
6264	West Central Valley ...	5%
6615	Van Meter	4%
6822	Wauke	0%
6957	West Des Moines	0%
7110	Woodward-Granger	7%
26-DAVIS		
0657	Eddyville-Blakesburg- Fremont	5%
0977	Cardinal	2%
1619	Davis County	0%
4491	Moravia	12%
4518	Moulton-Udell	12%
6592	Van Buren	9%
27-DECATUR		
1093	Central Decatur	9%
1211	Clarke	5%
3465	Lamoni	3%
4505	Mormon Trail	2%
4527	Mount Ayr	6%
4572	Murray	14%
6854	Wayne	2%
28-DELAWARE		
1989	Edgewood-Colesburg ..	8%
4043	Maquoketa Valley	0%
4446	Monticello	5%
4777	North Linn	5%
6175	Starmont	0%
6950	West Delaware Co	5%
6961	Western Dubuque Co ..	6%
29-DES MOINES		
0882	Burlington	0%
1602	Danville	8%
2322	Fort Madison	0%
4203	Mediapolis	7%
4509	Morning Sun	7%
4689	New London	9%
6759	Wapello	7%
6937	West Burlington	0%
7047	Winfield-Mt Union	7%

30-DICKINSON		
1218	Clay Central-Everly	0%
2124	Estherville-Lincoln Central	8%
2556	Graettinger-Terrill	2%
2846	Harris-Lake Park	0%
2862	Hartley-Melvin- Sanborn	7%
4890	Okoboji	2%
6120	Spirit Lake	6%
31-DUBUQUE		
1863	Dubuque	0%
4041	Maquoketa	9%
4446	Monticello	5%
6961	Western Dubuque Co ..	6%
32-EMMET		
0333	North Union	12%
2124	Estherville-Lincoln Central	8%
2556	Graettinger-Terrill	2%
33-FAYETTE		
4774	North Fayette	8%
4869	Oelwein	9%
5310	Postville	15%
6175	Starmont	0%
6273	Sumner- Fredericksburg	7%
6509	Turkey Valley	0%
6591	Valley	8%
6762	Wapsie Valley	11%
6943	West Central	10%
34-FLOYD		
0153	North Butler	5%
1116	Charles City	6%
4599	Nashua-Plainfield	8%
4772	Central Springs	7%
4995	Osage	2%
5697	Rudd-Rockford- Marble Rock	0%
35-FRANKLIN		
0009	AGWSR	8%
0108	Alden	9%
0594	Belmond-Klemme	3%
0916	Cal	12%
1206	Clarion-Goldfield- Dows	0%
2781	Hampton-Dumont	3%
3150	Iowa Falls	6%
5922	West Fork	7%
36-FREMONT		
2205	Farragut	7%
2369	Fremont-Mills	16%
2772	Hamburg	7%
5976	Shenandoah	15%
6003	Sidney	8%
37-GREENE		
1413	Coon Rapids-Bayard ...	7%
2520	Glidden-Ralston	8%
3195	Greene County	12%
5121	Panorama	8%
5139	Paton-Churdan	5%
5184	Perry	3%
5323	Prairie Valley	8%
6091	South Central Calhoun	0%
6096	SE Webster-Grand	6%
38-GRUNDY		
0009	AGWSR	8%
0279	Aplington-Parkersburg	7%
0540	BCLUW	8%
1791	Dike-New Hartford	7%
2007	Eldora- New Providence	5%
2502	Gladbrook-Reinbeck ...	3%
2727	Grundy Center	6%
39-GUTHRIE		
0018	Adair-Casey	8%
0414	Audubon	7%
1413	Coon Rapids-Bayard ...	7%
2151	Exira-Elk Horn- Kimballton	7%
2754	Guthrie Center	7%
5121	Panorama	8%
6264	West Central Valley ...	5%
40-HAMILTON		
3033	Hubbard-Radcliffe	0%
4775	Northeast Hamilton	9%
5643	Roland-Story	7%
6095	South Hamilton	8%
6246	Stratford	9%
6867	Webster City	5%

41-HANCOCK		
0126	Algona	6%
0594	Belmond-Klemme	3%
0819	West Hancock	9%
1206	Clarion-Goldfield- Dows	0%
1449	Corwith-Wesley	17%
2295	Forest City	7%
2403	Garner-Hayfield	11%
5922	West Fork	7%
6633	Ventura	1%
42-HARDIN		
0009	AGWSR	8%
0108	Alden	9%
0540	BCLUW	8%
1359	Colo-Nesco	8%
2007	Eldora- New Providence	5%
3033	Hubbard-Radcliffe	0%
3150	Iowa Falls	6%
5643	Roland-Story	7%
43-HARRISON		
0441	A-H-S-T	8%
1917	Boyer Valley	8%
2826	Harlan	7%
3798	Logan-Magnolia	7%
4356	Missouri Valley	5%
6460	Tri-Center	8%
6969	West Harrison	5%
6987	West Monona	6%
7092	Woodbine	15%
44-HENRY		
1602	Danville	8%
2169	Fairfield	4%
2322	Fort Madison	0%
2834	Harmony	11%
4536	Mount Pleasant	5%
4689	New London	9%
6700	Waco	0%
7047	Winfield-Mt Union	7%
45-HOWARD		
3029	Howard-Winneshiek	5%
4662	New Hampton	7%
5508	Riceville	11%
6509	Turkey Valley	0%
46-HUMBOLDT		
1206	Clarion-Goldfield- Dows	0%
1944	Eagle Grove	7%
2493	Gilmore City- Bradgate	6%
3060	Humboldt	5%
3897	Lu Verne	13%
6516	Twin Rivers	10%
6921	West Bend-Mallard	0%
47-IDA		
0504	Battle Creek- Ida Grove	2%
1701	Denison	7%
1975	River Valley	10%
2376	Galva-Holstein	10%
4033	Maple Valley-Anthon Oto	2%
4860	Odebolt-Arthur	2%
5823	Schaller-Crestland	8%
5832	Schleswig	1%
48-IOWA		
0576	Belle Plaine	9%
0609	Benton	4%
1221	Clear Creek-Amana	3%
2097	English Valleys	15%
2766	HLV	7%
3154	Iowa Valley	14%
4271	Mid-Prairie	14%
6462	Tri-County	12%
7029	Williamsburg	3%
49-JACKSON		
0243	Andrew	12%
0585	Bellevue	3%
1675	Delwood	10%
1863	Dubuque	0%
1965	Easton Valley	0%
4041	Maquoketa	9%
4269	Midland	11%
6961	Western Dubuque Co	6%
50-JASPER		
0513	Baxter	9%
0720	Bondurant-Farrar	3%
1332	Colfax-Mingo	8%
1350	Collins-Maxwell	1%
2709	Grinnell-Newburg	6%
3582	East Marshall	10%
3906	Lynnville-Sully	8%
4725	Newton	3%
5166	Pella	4%
5319	PCM	5%
6101	Southeast Polk	1%

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2014

51-JEFFERSON

0977 Cardinal	2%
2169 Fairfield	4%
4536 Mount Pleasant	5%
5163 Pekin	8%
6700 Waco	0%
6768 Washington	9%

52-JOHNSON

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%

53-JONES

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%

54-KEOKUK

0657 Eddyville-Blakesburg-Fremont	5%
2097 English Valleys	15%
3330 Keota	1%
5163 Pekin	8%
6012 Sigourney	1%
6462 Tri-County	12%

55-KOSSUTH

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%

56-LEE

1079 Central Lee	5%
2322 Fort Madison	0%
2834 Harmony	11%
3312 Keokuk	0%
4536 Mount Pleasant	5%

57-LINN

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%

58-LOUISA

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%

59-LUCAS

1107 Chariton	3%
1211 Clarke	5%
4505 Mormon Trail	2%
6094 Southeast Warren	10%
6854 Wayne	2%

60-LYON

0747 Boyden-Hull	4%
1095 Central Lyon	7%
2457 George-Little Rock	14%
5607 Rock Valley	0%
5949 Sheldon	6%
6983 West Lyon	9%

61-MADISON

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 Winterset	4%

62-MAHASKA

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%

63-MARION

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%

64-MARSHALL

0513 Baxter	9%
0540 BCLUW	8%
1350 Collins-Maxwell	1%
1359 Colo-Nesco	8%
2007 Eldora	0%
New Providence	5%
2502 Gladbrook-Reinbeck	3%
2682 GMG	10%
3582 East Marshall	10%
4104 Marshalltown	0%
6985 West Marshall	9%

65-MILLS

2369 Fremont-Mills	16%
2511 Glenwood	7%
3645 Lewis Central	6%
3978 East Mills	8%
5976 Shenandoah	15%
6453 Treynor	4%

66-MITCHELL

4772 Central Springs	7%
4995 Osage	2%
5508 Riceville	11%
5697 Rudd-Rockford-Marble Rock	0%
5751 St Ansgar	6%

67-MONONA

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%

68-MONROE

0081 Albia	9%
0657 Eddyville-Blakesburg-Fremont	5%
4491 Moravia	12%

69-MONTGOMERY

2113 Essex	8%
2718 Griswold	1%
3978 East Mills	8%
5463 Red Oak	13%
5976 Shenandoah	15%
6165 Stanton	8%
6651 Villisca	1%

70-MUSCATINE

1368 Columbus	11%
1611 Davenport	0%
1926 Durant	9%
3841 Louisa-Muscatine	10%
4581 Muscatine	1%
6975 West Liberty	16%
7038 Wilton	4%

71-O'BRIEN

1218 Clay Central-Everly	0%
2862 Hartley-Melvin-Sanborn	7%
4149 MOC-Floyd Valley	5%
5157 South O'Brien	10%
5949 Sheldon	6%
6048 Sioux Central	0%

72-OSCEOLA

2457 George-Little Rock	14%
2846 Harris-Lake Park	0%
2862 Hartley-Melvin-Sanborn	7%
5949 Sheldon	6%
5994 Sibley-Ocheyedan	6%

73-PAGE

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%

74-PALO ALTO

0333 North Union	12%
2088 Emmetsburg	13%
2556 Graettinger-Terril	2%
3537 Laurens-Marathon	8%
5283 Pocahontas Area	1%
5724 Ruthven-Ayrshire	10%
6921 West Bend-Mallard	0%

75-PLYMOUTH

0063 Akron-Westfield	4%
2988 Hinton	6%
3348 Kingsley-Pierson	4%
3555 Lawton-Bronson	4%
3600 Le Mars	0%
4068 Marcus-Meriden-Cleghorn	9%
5486 Remsen-Union	7%
6039 Sioux City	6%
6990 West Sioux	6%

76-POCAHONTAS

0072 Albert City-Truesdale	0%
2493 Gilmore City-Bradgate	6%
3537 Laurens-Marathon	8%
4023 Manson-NW Webster	7%
4644 Newell-Fonda	7%
5283 Pocahontas Area	1%
6921 West Bend-Mallard	0%

77-POLK

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%

78-POTTAWATTAMIE

0387 Atlantic	12%
0441 A-H-S-T	8%
1476 Council Bluffs	0%
2511 Glenwood	7%
2718 Griswold	1%
3645 Lewis Central	5%
4356 Missouri Valley	5%
4824 Rivers	7%
5463 Red Oak	13%
6453 Treynor	4%
6460 Tri-Center	8%
6534 Underwood	0%
6750 Walnut	10%

79-POWESHIEK

0576 Belle Plaine	9%
0846 Brooklyn-Guernsey-Malcom	5%
2097 English Valleys	15%
2709 Grinnell-Newburg	6%
2766 HLW	7%
3582 East Marshall	10%
3906 Lynnville-Sully	8%
4437 Montezuma	8%
4776 North Mahaska	0%
6098 South Tama	9%
6462 Tri-County	12%

80-RINGGOLD

0549 Bedford	10%
1503 Creston	2%
1782 Diagonal	9%
1970 East Union	13%
3465 Lamoni	3%
3609 Lenox	6%
4527 Mount Avr	6%

81-SAC

0171 Alta	8%
2376 Galva-Holstein	10%
4644 Newell-Fonda	7%
4860 Odebolt-Arthur	2%
5823 Schaller-Crestland	8%
6091 South Central-Calhoun	0%
6219 Storm Lake	3%
6741 East Sac County	1%

82-SCOTT

0603 Bennett	0%
0621 Bettendorf	0%
0918 Calamus/Wheatland	6%
1611 Davenport	0%
1926 Durant	9%
4784 North Scott	1%
5250 Pleasant Valley	0%

83-SHELBY

0441 A-H-S-T	8%
1917 Boyer Valley	8%
2151 Exira-Elk Horn-Kimballton	7%
2826 Harlan	7%
3168 IKM-Manning	9%
6460 Tri-Center	8%
6750 Walnut	10%
7092 Woodbine	15%

84-SIOUX

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%
6983 West Lyon	9%
6990 West Sioux	6%

85-STORY

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%

86-TAMA

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%

87-TAYLOR

0549 Bedford	10%
1197 Clarinda	4%
1431 Corning	5%
1782 Diagonal	9%
3609 Lenox	6%
4527 Mount Avr	6%
6651 Villisca	1%
1503 Creston	2%
1970 East Union	13%
3609 Lenox	6%
4572 Murray	14%
4978 Orient-Macksburg	15%

88-UNION

0977 Cardinal	2%
1619 Davis County	0%
2169 Fairfield	4%
2834 Harmony	11%
4536 Mount Pleasant	5%
6592 Van Buren	9%

90-WAPELLO

0657 Eddyville-Blakesburg-Fremont	5%
0977 Cardinal	2%
2169 Fairfield	4%
5049 Ottumwa	0%
5163 Pekin	8%

91-WARREN

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%

92-WASHINGTON

2169 Fairfield	4%
2977 Highland	7%
3330 Keota	1%
4271 Mid-Prairie	14%
5163 Pekin	8%
6700 Waco	0%
6768 Washington	9%
7047 Winfield-Mt Union	7%

93-WAYNE

4505 Mormon Trail	2%
5895 Seymour	10%
6854 Wayne	2%

94-WEBSTER

1944 Eagle Grove	7%
2313 Fort Dodge	3%
2493 Gilmore City-Bradgate	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%

95-WINNEBAGO

0126 Algona	6%
0873 North Iowa	7%
2295 Forest City	7%
3420 Lake Mills	9%

96-WINNESHIEK

0135 Allamakee	7%
1638 Decorah	5%
3029 Howard-Winneshiek	5%
4787 North Winneshiek	10%
5310 Postville	15%
6100 South Winneshiek	6%
6509 Turkey Valley	0%

97-WOODBURY

0504 Battle Creek-Ida Grove	2%
1975 River Valley	10%
3348 Kingsley-Pierson	4%
3555 Lawton-Bronson	4%
4033 Maple Valley-Anthon-Oto	2%
5877 Sergeant Bluff-Luton	0%
6039 Sioux City	6%
6992 Westwood	6%
7098 Woodbury Central	5%

98-WORTH

2295 Forest City.....	7%
3420 Lake Mills.....	9%
4772 Central Springs	7%
4788 Northwood-Kensett	5%
5751 St Ansgar	6%

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	9,550	246	13,300	13,350	417	17,100	17,150	644	20,900	20,950	877
5,750	5,800	83	9,550	9,600	248	13,350	13,400	419	17,150	17,200	648	20,950	21,000	880
5,800	5,850	84	9,600	9,650	250	13,400	13,450	421	17,200	17,250	651	21,000	21,050	883
5,850	5,900	85	9,650	9,700	253	13,450	13,500	424	17,250	17,300	654	21,050	21,100	886
5,900	5,950	87	9,700	9,750	255	13,500	13,550	426	17,300	17,350	657	21,100	21,150	889
5,950	6,000	88	9,750	9,800	257	13,550	13,600	428	17,350	17,400	660	21,150	21,200	892

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:

Over	But Not Over	Your Tax Is
21,200	21,250	895
21,250	21,300	898
21,300	21,350	901
21,350	21,400	905
21,400	21,450	908
21,450	21,500	911
21,500	21,550	914
21,550	21,600	917
21,600	21,650	920
21,650	21,700	923
21,700	21,750	926
21,750	21,800	929
21,800	21,850	932
21,850	21,900	935
21,900	21,950	938
21,950	22,000	941
22,000	22,050	944
22,050	22,100	947
22,100	22,150	950
22,150	22,200	954
22,200	22,250	957
22,250	22,300	960
22,300	22,350	963
22,350	22,400	966
22,400	22,450	969
22,450	22,500	972
22,500	22,550	975
22,550	22,600	978
22,600	22,650	981
22,650	22,700	984
22,700	22,750	987
22,750	22,800	990
22,800	22,850	994
22,850	22,900	997
22,900	22,950	1,000
22,950	23,000	1,003
23,000	23,050	1,007
23,050	23,100	1,010
23,100	23,150	1,013
23,150	23,200	1,016
23,200	23,250	1,020
23,250	23,300	1,023
23,300	23,350	1,026
23,350	23,400	1,029
23,400	23,450	1,033
23,450	23,500	1,036
23,500	23,550	1,039
23,550	23,600	1,042
23,600	23,650	1,046
23,650	23,700	1,049
23,700	23,750	1,052
23,750	23,800	1,055
23,800	23,850	1,058
23,850	23,900	1,062
23,900	23,950	1,065
23,950	24,000	1,068
24,000	24,050	1,071
24,050	24,100	1,075
24,100	24,150	1,078
24,150	24,200	1,081
24,200	24,250	1,084
24,250	24,300	1,088
24,300	24,350	1,091
24,350	24,400	1,094
24,400	24,450	1,097
24,450	24,500	1,101
24,500	24,550	1,104
24,550	24,600	1,107
24,600	24,650	1,110
24,650	24,700	1,114
24,700	24,750	1,117
24,750	24,800	1,120
24,800	24,850	1,123
24,850	24,900	1,127
24,900	24,950	1,130
24,950	25,000	1,133

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
25,000	25,050	1,136
25,050	25,100	1,139
25,100	25,150	1,143
25,150	25,200	1,146
25,200	25,250	1,149
25,250	25,300	1,152
25,300	25,350	1,156
25,350	25,400	1,159
25,400	25,450	1,162
25,450	25,500	1,165
25,500	25,550	1,169
25,550	25,600	1,172
25,600	25,650	1,175
25,650	25,700	1,178
25,700	25,750	1,182
25,750	25,800	1,185
25,800	25,850	1,188
25,850	25,900	1,191
25,900	25,950	1,195
25,950	26,000	1,198
26,000	26,050	1,201
26,050	26,100	1,204
26,100	26,150	1,208
26,150	26,200	1,211
26,200	26,250	1,214
26,250	26,300	1,217
26,300	26,350	1,220
26,350	26,400	1,224
26,400	26,450	1,227
26,450	26,500	1,230
26,500	26,550	1,233
26,550	26,600	1,237
26,600	26,650	1,240
26,650	26,700	1,243
26,700	26,750	1,246
26,750	26,800	1,250
26,800	26,850	1,253
26,850	26,900	1,256
26,900	26,950	1,259
26,950	27,000	1,263
27,000	27,050	1,266
27,050	27,100	1,269
27,100	27,150	1,272
27,150	27,200	1,276
27,200	27,250	1,279
27,250	27,300	1,282
27,300	27,350	1,285
27,350	27,400	1,289
27,400	27,450	1,292
27,450	27,500	1,295
27,500	27,550	1,298
27,550	27,600	1,301
27,600	27,650	1,305
27,650	27,700	1,308
27,700	27,750	1,311
27,750	27,800	1,314
27,800	27,850	1,318
27,850	27,900	1,321
27,900	27,950	1,324
27,950	28,000	1,327
28,000	28,050	1,331
28,050	28,100	1,334
28,100	28,150	1,337
28,150	28,200	1,340
28,200	28,250	1,344
28,250	28,300	1,347
28,300	28,350	1,350
28,350	28,400	1,353
28,400	28,450	1,357
28,450	28,500	1,360
28,500	28,550	1,363
28,550	28,600	1,366
28,600	28,650	1,370
28,650	28,700	1,373
28,700	28,750	1,376
28,750	28,800	1,379

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
28,800	28,850	1,382
28,850	28,900	1,386
28,900	28,950	1,389
28,950	29,000	1,392
29,000	29,050	1,395
29,050	29,100	1,399
29,100	29,150	1,402
29,150	29,200	1,405
29,200	29,250	1,408
29,250	29,300	1,412
29,300	29,350	1,415
29,350	29,400	1,418
29,400	29,450	1,421
29,450	29,500	1,425
29,500	29,550	1,428
29,550	29,600	1,431
29,600	29,650	1,434
29,650	29,700	1,438
29,700	29,750	1,441
29,750	29,800	1,444
29,800	29,850	1,447
29,850	29,900	1,451
29,900	29,950	1,454
29,950	30,000	1,457
30,000	30,050	1,460
30,050	30,100	1,463
30,100	30,150	1,467
30,150	30,200	1,470
30,200	30,250	1,473
30,250	30,300	1,476
30,300	30,350	1,480
30,350	30,400	1,483
30,400	30,450	1,487
30,450	30,500	1,490
30,500	30,550	1,493
30,550	30,600	1,497
30,600	30,650	1,500
30,650	30,700	1,504
30,700	30,750	1,507
30,750	30,800	1,510
30,800	30,850	1,514
30,850	30,900	1,517
30,900	30,950	1,521
30,950	31,000	1,524
31,000	31,050	1,527
31,050	31,100	1,531
31,100	31,150	1,534
31,150	31,200	1,538
31,200	31,250	1,541
31,250	31,300	1,544
31,300	31,350	1,548
31,350	31,400	1,551
31,400	31,450	1,555
31,450	31,500	1,558
31,500	31,550	1,561
31,550	31,600	1,565
31,600	31,650	1,568
31,650	31,700	1,572
31,700	31,750	1,575
31,750	31,800	1,578
31,800	31,850	1,582
31,850	31,900	1,585
31,900	31,950	1,589
31,950	32,000	1,592
32,000	32,050	1,595
32,050	32,100	1,599
32,100	32,150	1,602
32,150	32,200	1,606
32,200	32,250	1,609
32,250	32,300	1,612
32,300	32,350	1,616
32,350	32,400	1,619
32,400	32,450	1,623
32,450	32,500	1,626
32,500	32,550	1,629
32,550	32,600	1,633

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
32,600	32,650	1,636
32,650	32,700	1,640
32,700	32,750	1,643
32,750	32,800	1,646
32,800	32,850	1,650
32,850	32,900	1,653
32,900	32,950	1,657
32,950	33,000	1,660
33,000	33,050	1,663
33,050	33,100	1,667
33,100	33,150	1,670
33,150	33,200	1,674
33,200	33,250	1,677
33,250	33,300	1,680
33,300	33,350	1,684
33,350	33,400	1,687
33,400	33,450	1,691
33,450	33,500	1,694
33,500	33,550	1,697
33,550	33,600	1,701
33,600	33,650	1,704
33,650	33,700	1,708
33,700	33,750	1,711
33,750	33,800	1,714
33,800	33,850	1,718
33,850	33,900	1,721
33,900	33,950	1,725
33,950	34,000	1,728
34,000	34,050	1,731
34,050	34,100	1,735
34,100	34,150	1,738
34,150	34,200	1,742
34,200	34,250	1,745
34,250	34,300	1,748
34,300	34,350	1,752
34,350	34,400	1,755
34,400	34,450	1,759
34,450	34,500	1,762
34,500	34,550	1,765
34,550	34,600	1,769
34,600	34,650	1,772
34,650	34,700	1,776
34,700	34,750	1,779
34,750	34,800	1,782
34,800	34,850	1,786
34,850	34,900	1,789
34,900	34,950	1,793
34,950	35,000	1,796
35,000	35,050	1,799
35,050	35,100	1,803
35,100	35,150	1,806
35,150	35,200	1,810
35,200	35,250	1,813
35,250	35,300	1,816
35,300	35,350	1,820
35,350	35,400	1,823
35,400	35,450	1,827
35,450	35,500	1,830
35,500	35,550	1,833
35,550	35,600	1,837
35,600	35,650	1,840
35,650	35,700	1,844
35,700	35,750	1,847
35,750	35,800	1,850
35,800	35,850	1,854
35,850	35,900	1,857
35,900	35,950	1,861
35,950	36,000	1,864
36,000	36,050	1,867
36,050	36,100	1,871
36,100	36,150	1,874
36,150	36,200	1,878
36,200	36,250	1,881
36,250	36,300	1,884
36,300	36,350	1,888
36,350	36,400	1,891

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
36,400	36,450	1,895
36,450	36,500	1,898
36,500	36,550	1,901
36,550	36,600	1,905
36,600	36,650	1,908
36,650	36,700	1,912
36,700	36,750	1,915
36,750	36,800	1,918
36,800	36,850	1,922
36,850	36,900	1,925
36,900	36,950	1,929

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:

Over	But Not Over	Your Tax Is
40,200	40,250	2,153
40,250	40,300	2,156
40,300	40,350	2,160
40,350	40,400	2,163
40,400	40,450	2,167
40,450	40,500	2,170
40,500	40,550	2,173
40,550	40,600	2,177
40,600	40,650	2,180
40,650	40,700	2,184
40,700	40,750	2,187
40,750	40,800	2,190
40,800	40,850	2,194
40,850	40,900	2,197
40,900	40,950	2,201
40,950	41,000	2,204
41,000	41,050	2,207
41,050	41,100	2,211
41,100	41,150	2,214
41,150	41,200	2,218
41,200	41,250	2,221
41,250	41,300	2,224
41,300	41,350	2,228
41,350	41,400	2,231
41,400	41,450	2,235
41,450	41,500	2,238
41,500	41,550	2,241
41,550	41,600	2,245
41,600	41,650	2,248
41,650	41,700	2,252
41,700	41,750	2,255
41,750	41,800	2,258
41,800	41,850	2,262
41,850	41,900	2,265
41,900	41,950	2,269
41,950	42,000	2,272
42,000	42,050	2,275
42,050	42,100	2,279
42,100	42,150	2,282
42,150	42,200	2,286
42,200	42,250	2,289
42,250	42,300	2,292
42,300	42,350	2,296
42,350	42,400	2,299
42,400	42,450	2,303
42,450	42,500	2,306
42,500	42,550	2,309
42,550	42,600	2,313
42,600	42,650	2,316
42,650	42,700	2,320
42,700	42,750	2,323
42,750	42,800	2,326
42,800	42,850	2,330
42,850	42,900	2,333
42,900	42,950	2,337
42,950	43,000	2,340
43,000	43,050	2,343
43,050	43,100	2,347
43,100	43,150	2,350
43,150	43,200	2,354
43,200	43,250	2,357
43,250	43,300	2,360
43,300	43,350	2,364
43,350	43,400	2,367
43,400	43,450	2,371
43,450	43,500	2,374
43,500	43,550	2,377
43,550	43,600	2,381
43,600	43,650	2,384
43,650	43,700	2,388
43,700	43,750	2,391
43,750	43,800	2,394
43,800	43,850	2,398
43,850	43,900	2,401
43,900	43,950	2,405
43,950	44,000	2,408

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
44,000	44,050	2,411
44,050	44,100	2,415
44,100	44,150	2,418
44,150	44,200	2,422
44,200	44,250	2,425
44,250	44,300	2,428
44,300	44,350	2,432
44,350	44,400	2,435
44,400	44,450	2,439
44,450	44,500	2,442
44,500	44,550	2,445
44,550	44,600	2,449
44,600	44,650	2,452
44,650	44,700	2,456
44,700	44,750	2,459
44,750	44,800	2,462
44,800	44,850	2,466
44,850	44,900	2,469
44,900	44,950	2,473
44,950	45,000	2,476
45,000	45,050	2,479
45,050	45,100	2,483
45,100	45,150	2,486
45,150	45,200	2,490
45,200	45,250	2,493
45,250	45,300	2,496
45,300	45,350	2,500
45,350	45,400	2,503
45,400	45,450	2,507
45,450	45,500	2,510
45,500	45,550	2,514
45,550	45,600	2,518
45,600	45,650	2,522
45,650	45,700	2,526
45,700	45,750	2,530
45,750	45,800	2,534
45,800	45,850	2,538
45,850	45,900	2,542
45,900	45,950	2,546
45,950	46,000	2,550
46,000	46,050	2,554
46,050	46,100	2,558
46,100	46,150	2,562
46,150	46,200	2,566
46,200	46,250	2,570
46,250	46,300	2,574
46,300	46,350	2,578
46,350	46,400	2,582
46,400	46,450	2,585
46,450	46,500	2,589
46,500	46,550	2,593
46,550	46,600	2,597
46,600	46,650	2,601
46,650	46,700	2,605
46,700	46,750	2,609
46,750	46,800	2,613
46,800	46,850	2,617
46,850	46,900	2,621
46,900	46,950	2,625
46,950	47,000	2,629
47,000	47,050	2,633
47,050	47,100	2,637
47,100	47,150	2,641
47,150	47,200	2,645
47,200	47,250	2,649
47,250	47,300	2,653
47,300	47,350	2,657
47,350	47,400	2,661
47,400	47,450	2,665
47,450	47,500	2,669
47,500	47,550	2,673
47,550	47,600	2,677
47,600	47,650	2,681
47,650	47,700	2,684
47,700	47,750	2,688
47,750	47,800	2,692

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
47,800	47,850	2,696
47,850	47,900	2,700
47,900	47,950	2,704
47,950	48,000	2,708
48,000	48,050	2,712
48,050	48,100	2,716
48,100	48,150	2,720
48,150	48,200	2,724
48,200	48,250	2,728
48,250	48,300	2,732
48,300	48,350	2,736
48,350	48,400	2,740
48,400	48,450	2,744
48,450	48,500	2,748
48,500	48,550	2,752
48,550	48,600	2,756
48,600	48,650	2,760
48,650	48,700	2,764
48,700	48,750	2,768
48,750	48,800	2,772
48,800	48,850	2,776
48,850	48,900	2,780
48,900	48,950	2,783
48,950	49,000	2,787
49,000	49,050	2,791
49,050	49,100	2,795
49,100	49,150	2,799
49,150	49,200	2,803
49,200	49,250	2,807
49,250	49,300	2,811
49,300	49,350	2,815
49,350	49,400	2,819
49,400	49,450	2,823
49,450	49,500	2,827
49,500	49,550	2,831
49,550	49,600	2,835
49,600	49,650	2,839
49,650	49,700	2,843
49,700	49,750	2,847
49,750	49,800	2,851
49,800	49,850	2,855
49,850	49,900	2,859
49,900	49,950	2,863
49,950	50,000	2,867
50,000	50,050	2,871
50,050	50,100	2,875
50,100	50,150	2,879
50,150	50,200	2,882
50,200	50,250	2,886
50,250	50,300	2,890
50,300	50,350	2,894
50,350	50,400	2,898
50,400	50,450	2,902
50,450	50,500	2,906
50,500	50,550	2,910
50,550	50,600	2,914
50,600	50,650	2,918
50,650	50,700	2,922
50,700	50,750	2,926
50,750	50,800	2,930
50,800	50,850	2,934
50,850	50,900	2,938
50,900	50,950	2,942
50,950	51,000	2,946
51,000	51,050	2,950
51,050	51,100	2,954
51,100	51,150	2,958
51,150	51,200	2,962
51,200	51,250	2,966
51,250	51,300	2,970
51,300	51,350	2,974
51,350	51,400	2,978
51,400	51,450	2,981
51,450	51,500	2,985
51,500	51,550	2,989
51,550	51,600	2,993

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
51,600	51,650	2,997
51,650	51,700	3,001
51,700	51,750	3,005
51,750	51,800	3,009
51,800	51,850	3,013
51,850	51,900	3,017
51,900	51,950	3,021
51,950	52,000	3,025
52,000	52,050	3,029
52,050	52,100	3,033
52,100	52,150	3,037
52,150	52,200	3,041
52,200	52,250	3,045
52,250	52,300	3,049
52,300	52,350	3,053
52,350	52,400	3,057
52,400	52,450	3,061
52,450	52,500	3,065
52,500	52,550	3,069
52,550	52,600	3,073
52,600	52,650	3,077
52,650	52,700	3,080
52,700	52,750	3,084
52,750	52,800	3,088
52,800	52,850	3,092
52,850	52,900	3,096
52,900	52,950	3,100
52,950	53,000	3,104
53,000	53,050	3,108
53,050	53,100	3,112
53,100	53,150	3,116
53,150	53,200	3,120
53,200	53,250	3,124
53,250	53,300	3,128
53,300	53,350	3,132
53,350	53,400	3,136
53,400	53,450	3,140
53,450	53,500	3,144
53,500	53,550	3,148
53,550	53,600	3,152
53,600	53,650	3,156
53,650	53,700	3,160
53,700	53,750	3,164
53,750	53,800	3,168
53,800	53,850	3,172
53,850	53,900	3,176
53,900	53,950	3,179
53,950	54,000	3,183
54,000	54,050	3,187
54,050	54,100	3,191
54,100	54,150	3,195
54,150	54,200	3,199
54,200	54,250	3,203
54,250	54,300	3,207
54,300	54,350	3,211
54,350	54,400	3,215
54,400	54,450	3,219
54,450	54,500	3,223
54,500	54,550	3,227
54,550	54,600	3,231
54,600	54,650	3,235
54,650	54,700	3,239
54,700	54,750	3,243
54,750	54,800	3,247
54,800	54,850	3,251
54,850	54,900	3,255
54,900	54,950	3,259
54,950	55,000	3,263
55,000	55,050	3,267
55,050	55,100	3,271
55,100	55,150	3,275
55,150	55,200	3,278
55,200	55,250	3,282
55,250	55,300	3,286
55,300	55,350	3,290
55,350	55,400	3,294

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
55,400	55,450	3,298
55,450	55,500	3,302
55,500	55,550	3,306
55,550	55,600	3,310
55,600	55,650	3,314
55,650	55,700	3,318
55,700	55,750	3,322
55,750	55,800	3,326
55,800	55,850	3,330
55,850	55,900	3,334
55,900	55,950	3,338
55,950	56,000	3,342
56,000	56,050	3,346
56,050	56,100	3,350
56,100	56,150	3,354
56,150	56,200	3,358
56,200	56,250	3,362
56,250	56,300	3,366
56,300	56,350	3,370
56,350	56,400	3,374
56,400	56,450	3,377
56,450	56,500	3,381
56,500	56,550	3,385
56,550	56,600	3,389
56,600	56,650	3,393
56,650	56,700	3,397
56,700	56,750	3,401
56,750	56,800	3,405
56,800	56,850	3,409
56,850	56,900	3,413
56,900	56,950	3,417
56,950	57,000	3,421
57,000	57,050	3,425
57,050	57,100	3,429
57,100	57,150	3,433
57,150	57,200	3,437
57,200	57,250	3,441
57,250	57,300	3,445
57,300	57,350	3,449
57,350	57,400	3,453
57,400	57,450	3,457
57,450	57,500	3,461
57,500	57,550	3,465
57,550	57,600	3,469
57,600	57,650	3,473
57,650	57,700	3,476
57,700	57,750	3,480
57,750	57,800	3,484
57,800	57,850	3,488
57,850	57,900	3,492
57,900	57,950	3,496
57,950	58,000	3,500
58,000	58,050	3,504
58,050	58,100	3,508
58,100	58,150	3,512
58,150	58,200	3,516
58,200	58,250	3,520
58,250	58,300	3,524
58,300	58,350	3,528
58,350	58,400	3,532
58,400	58,450	3,536
58,450	58,500	3,540
58,500	58,550	3,544
58,550	58,600	3,548
58,600	58,650	3,552
58,650	58,700	3,556
58,700	58,750	3,560
58,750	58,800	3,564
58,800	58,850	3,568
58,850	58,900	3,572
58,900	58,950	3,575
58,950	59,000	3,579
59,000	59,050	3,583
59,050	59,100	3,587
59,100	59,150	3,591
59,150	59,200	3,595

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:

Over	But Not Over	Your Tax Is
0	150	0
150	400	1
400	700	2
700	950	3
950	1,250	4
1,250	1,500	5
1,500	1,650	6
1,650	1,800	7
1,800	1,950	8
1,950	2,100	9
2,100	2,200	10
2,200	2,350	11
2,350	2,500	12
2,500	2,650	13
2,650	2,750	14
2,750	2,900	15
2,900	3,050	16
3,050	3,100	17
3,100	3,150	19
3,150	3,200	20
3,200	3,250	21
3,250	3,300	22
3,300	3,350	24
3,350	3,400	25
3,400	3,450	26
3,450	3,500	27
3,500	3,550	28
3,550	3,600	30
3,600	3,650	31
3,650	3,700	32
3,700	3,750	33
3,750	3,800	34
3,800	3,850	36
3,850	3,900	37
3,900	3,950	38
3,950	4,000	39
4,000	4,050	41
4,050	4,100	42
4,100	4,150	43
4,150	4,200	44
4,200	4,250	45
4,250	4,300	47
4,300	4,350	48
4,350	4,400	49
4,400	4,450	50
4,450	4,500	51
4,500	4,550	53
4,550	4,600	54
4,600	4,650	55
4,650	4,700	56
4,700	4,750	58
4,750	4,800	59
4,800	4,850	60
4,850	4,900	61
4,900	4,950	62
4,950	5,000	64
5,000	5,050	65
5,050	5,100	66
5,100	5,150	67
5,150	5,200	68
5,200	5,250	70
5,250	5,300	71
5,300	5,350	72
5,350	5,400	73
5,400	5,450	75
5,450	5,500	76
5,500	5,550	77
5,550	5,600	78
5,600	5,650	79
5,650	5,700	81
5,700	5,750	82
5,750	5,800	83
5,800	5,850	84
5,850	5,900	85
5,900	5,950	87
5,950	6,000	88

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
6,000	6,050	89
6,050	6,100	91
6,100	6,150	93
6,150	6,200	95
6,200	6,250	97
6,250	6,300	100
6,300	6,350	102
6,350	6,400	104
6,400	6,450	106
6,450	6,500	109
6,500	6,550	111
6,550	6,600	113
6,600	6,650	115
6,650	6,700	118
6,700	6,750	120
6,750	6,800	122
6,800	6,850	124
6,850	6,900	127
6,900	6,950	129
6,950	7,000	131
7,000	7,050	133
7,050	7,100	136
7,100	7,150	138
7,150	7,200	140
7,200	7,250	142
7,250	7,300	145
7,300	7,350	147
7,350	7,400	149
7,400	7,450	151
7,450	7,500	154
7,500	7,550	156
7,550	7,600	158
7,600	7,650	160
7,650	7,700	163
7,700	7,750	165
7,750	7,800	167
7,800	7,850	169
7,850	7,900	172
7,900	7,950	174
7,950	8,000	176
8,000	8,050	178
8,050	8,100	181
8,100	8,150	183
8,150	8,200	185
8,200	8,250	187
8,250	8,300	190
8,300	8,350	192
8,350	8,400	194
8,400	8,450	196
8,450	8,500	199
8,500	8,550	201
8,550	8,600	203
8,600	8,650	205
8,650	8,700	208
8,700	8,750	210
8,750	8,800	212
8,800	8,850	214
8,850	8,900	217
8,900	8,950	219
8,950	9,000	221
9,000	9,050	223
9,050	9,100	226
9,100	9,150	228
9,150	9,200	230
9,200	9,250	232
9,250	9,300	235
9,300	9,350	237
9,350	9,400	239
9,400	9,450	241
9,450	9,500	244
9,500	9,550	246
9,550	9,600	248
9,600	9,650	250
9,650	9,700	253
9,700	9,750	255
9,750	9,800	257

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
9,800	9,850	259
9,850	9,900	262
9,900	9,950	264
9,950	10,000	266
10,000	10,050	268
10,050	10,100	271
10,100	10,150	273
10,150	10,200	275
10,200	10,250	277
10,250	10,300	280
10,300	10,350	282
10,350	10,400	284
10,400	10,450	286
10,450	10,500	289
10,500	10,550	291
10,550	10,600	293
10,600	10,650	295
10,650	10,700	298
10,700	10,750	300
10,750	10,800	302
10,800	10,850	304
10,850	10,900	307
10,900	10,950	309
10,950	11,000	311
11,000	11,050	313
11,050	11,100	316
11,100	11,150	318
11,150	11,200	320
11,200	11,250	322
11,250	11,300	325
11,300	11,350	327
11,350	11,400	329
11,400	11,450	331
11,450	11,500	334
11,500	11,550	336
11,550	11,600	338
11,600	11,650	340
11,650	11,700	343
11,700	11,750	345
11,750	11,800	347
11,800	11,850	349
11,850	11,900	352
11,900	11,950	354
11,950	12,000	356
12,000	12,050	358
12,050	12,100	361
12,100	12,150	363
12,150	12,200	365
12,200	12,250	367
12,250	12,300	370
12,300	12,350	372
12,350	12,400	374
12,400	12,450	376
12,450	12,500	379
12,500	12,550	381
12,550	12,600	383
12,600	12,650	385
12,650	12,700	388
12,700	12,750	390
12,750	12,800	392
12,800	12,850	394
12,850	12,900	397
12,900	12,950	399
12,950	13,000	401
13,000	13,050	403
13,050	13,100	406
13,100	13,150	408
13,150	13,200	410
13,200	13,250	412
13,250	13,300	415
13,300	13,350	417
13,350	13,400	419
13,400	13,450	421
13,450	13,500	424
13,500	13,550	426
13,550	13,600	428

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
13,600	13,650	430
13,650	13,700	433
13,700	13,750	436
13,750	13,800	439
13,800	13,850	442
13,850	13,900	446
13,900	13,950	449
13,950	14,000	452
14,000	14,050	455
14,050	14,100	458
14,100	14,150	461
14,150	14,200	464
14,200	14,250	467
14,250	14,300	470
14,300	14,350	473
14,350	14,400	476
14,400	14,450	479
14,450	14,500	482
14,500	14,550	485
14,550	14,600	488
14,600	14,650	491
14,650	14,700	495
14,700	14,750	498
14,750	14,800	501
14,800	14,850	504
14,850	14,900	507
14,900	14,950	510
14,950	15,000	513
15,000	15,050	516
15,050	15,100	519
15,100	15,150	522
15,150	15,200	525
15,200	15,250	528
15,250	15,300	531
15,300	15,350	534
15,350	15,400	537
15,400	15,450	540
15,450	15,500	543
15,500	15,550	547
15,550	15,600	550
15,600	15,650	553
15,650	15,700	556
15,700	15,750	559
15,750	15,800	562
15,800	15,850	565
15,850	15,900	568
15,900	15,950	571
15,950	16,000	574
16,000	16,050	577
16,050	16,100	580
16,100	16,150	583
16,150	16,200	586
16,200	16,250	589
16,250	16,300	592
16,300	16,350	595
16,350	16,400	599
16,400	16,450	602
16,450	16,500	605
16,500	16,550	608
16,550	16,600	611
16,600	16,650	614
16,650	16,700	617
16,700	16,750	620
16,750	16,800	623
16,800	16,850	626
16,850	16,900	629
16,900	16,950	632
16,950	17,000	635
17,000	17,050	638
17,050	17,100	641
17,100	17,150	644
17,150	17,200	648
17,200	17,250	651
17,250	17,300	654
17,300	17,350	657
17,350	17,400	660

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
17,400	17,450	663
17,450	17,500	666
17,500	17,550	669
17,550	17,600	672
17,600	17,650	675
17,650	17,700	678
17,700	17,750	681
17,750	17,800	684
17,800	17,850	687
17,850	17,900	690
17,900	17,950	693
17,950	18,000	696
18,000	18,050	700
18,050	18,100	703
18,100	18,150	706
18,150	18,200	709
18,200	18,250	712
18,250	18,300	715
18,300	18,350	718
18,350	18,400	721
18,400	18,450	724
18,450	18,500	727
18,500	18,550	730
18,550	18,600	733
18,600	18,650	736
18,650	18,700	739
18,700	18,750	742
18,750	18,800	745
18,800	18,850	748
18,850	18,900	752
18,900	18,950	755
18,950	19,000	758
19,000	19,050	761
19,050	19,100	764
19,100	19,150	767
19,150	19,200	770
19,200	19,250	773
19,250	19,300	776
19,300	19,350	779
19,350	19,400	782
19,400	19,450	785
19,450	19,500	788
19,500	19,550	791
19,550	19,600	794
19,600	19,650	797
19,650	19,700	801
19,700	19,750	804
19,750	19,800	807
19,800	19,850	810
19,850	19,900	813
19,900	19,950	816
19,950	20,000	819
20,000	20,050	822
20,050	20,100	825
20,100	20,150	828
20,150	20,200	831
20,200	20,250	834
20,250	20,300	837
20,300	20,350	840
20,350	20,400	843
20,400	20,450	846
20,450	20,500	849
20,500	20,550	853
20,550	20,600	856
20,600	20,650	859
20,650	20,700	862
20,700	20,750	865
20,750	20,800	868
20,800	20,850	871
20,850	20,900	874
20,900	20,950	877
20,950	21,000	880
21,000	21,050	883
21,050	21,100	886
21,100	21,150	889
21,150	21,200	892

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:

Over	But Not Over	Your Tax Is
21,200	21,250	895
21,250	21,300	898
21,300	21,350	901
21,350	21,400	905
21,400	21,450	908
21,450	21,500	911
21,500	21,550	914
21,550	21,600	917
21,600	21,650	920
21,650	21,700	923
21,700	21,750	926
21,750	21,800	929
21,800	21,850	932
21,850	21,900	935
21,900	21,950	938
21,950	22,000	941
22,000	22,050	944
22,050	22,100	947
22,100	22,150	950
22,150	22,200	954
22,200	22,250	957
22,250	22,300	960
22,300	22,350	963
22,350	22,400	966
22,400	22,450	969
22,450	22,500	972
22,500	22,550	975
22,550	22,600	978
22,600	22,650	981
22,650	22,700	984
22,700	22,750	987
22,750	22,800	990
22,800	22,850	994
22,850	22,900	997
22,900	22,950	1,000
22,950	23,000	1,003
23,000	23,050	1,007
23,050	23,100	1,010
23,100	23,150	1,013
23,150	23,200	1,016
23,200	23,250	1,020
23,250	23,300	1,023
23,300	23,350	1,026
23,350	23,400	1,029
23,400	23,450	1,033
23,450	23,500	1,036
23,500	23,550	1,039
23,550	23,600	1,042
23,600	23,650	1,046
23,650	23,700	1,049
23,700	23,750	1,052
23,750	23,800	1,055
23,800	23,850	1,058
23,850	23,900	1,062
23,900	23,950	1,065
23,950	24,000	1,068
24,000	24,050	1,071
24,050	24,100	1,075
24,100	24,150	1,078
24,150	24,200	1,081
24,200	24,250	1,084
24,250	24,300	1,088
24,300	24,350	1,091
24,350	24,400	1,094
24,400	24,450	1,097
24,450	24,500	1,101
24,500	24,550	1,104
24,550	24,600	1,107
24,600	24,650	1,110
24,650	24,700	1,114
24,700	24,750	1,117
24,750	24,800	1,120
24,800	24,850	1,123
24,850	24,900	1,127
24,900	24,950	1,130
24,950	25,000	1,133

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
25,000	25,050	1,136
25,050	25,100	1,139
25,100	25,150	1,143
25,150	25,200	1,146
25,200	25,250	1,149
25,250	25,300	1,152
25,300	25,350	1,156
25,350	25,400	1,159
25,400	25,450	1,162
25,450	25,500	1,165
25,500	25,550	1,169
25,550	25,600	1,172
25,600	25,650	1,175
25,650	25,700	1,178
25,700	25,750	1,182
25,750	25,800	1,185
25,800	25,850	1,188
25,850	25,900	1,191
25,900	25,950	1,195
25,950	26,000	1,198
26,000	26,050	1,201
26,050	26,100	1,204
26,100	26,150	1,208
26,150	26,200	1,211
26,200	26,250	1,214
26,250	26,300	1,217
26,300	26,350	1,220
26,350	26,400	1,224
26,400	26,450	1,227
26,450	26,500	1,230
26,500	26,550	1,233
26,550	26,600	1,237
26,600	26,650	1,240
26,650	26,700	1,243
26,700	26,750	1,246
26,750	26,800	1,250
26,800	26,850	1,253
26,850	26,900	1,256
26,900	26,950	1,259
26,950	27,000	1,263
27,000	27,050	1,266
27,050	27,100	1,269
27,100	27,150	1,272
27,150	27,200	1,276
27,200	27,250	1,279
27,250	27,300	1,282
27,300	27,350	1,285
27,350	27,400	1,289
27,400	27,450	1,292
27,450	27,500	1,295
27,500	27,550	1,298
27,550	27,600	1,301
27,600	27,650	1,305
27,650	27,700	1,308
27,700	27,750	1,311
27,750	27,800	1,314
27,800	27,850	1,318
27,850	27,900	1,321
27,900	27,950	1,324
27,950	28,000	1,327
28,000	28,050	1,331
28,050	28,100	1,334
28,100	28,150	1,337
28,150	28,200	1,340
28,200	28,250	1,344
28,250	28,300	1,347
28,300	28,350	1,350
28,350	28,400	1,353
28,400	28,450	1,357
28,450	28,500	1,360
28,500	28,550	1,363
28,550	28,600	1,366
28,600	28,650	1,370
28,650	28,700	1,373
28,700	28,750	1,376
28,750	28,800	1,379

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
28,800	28,850	1,382
28,850	28,900	1,386
28,900	28,950	1,389
28,950	29,000	1,392
29,000	29,050	1,395
29,050	29,100	1,399
29,100	29,150	1,402
29,150	29,200	1,405
29,200	29,250	1,408
29,250	29,300	1,412
29,300	29,350	1,415
29,350	29,400	1,418
29,400	29,450	1,421
29,450	29,500	1,425
29,500	29,550	1,428
29,550	29,600	1,431
29,600	29,650	1,434
29,650	29,700	1,438
29,700	29,750	1,441
29,750	29,800	1,444
29,800	29,850	1,447
29,850	29,900	1,451
29,900	29,950	1,454
29,950	30,000	1,457
30,000	30,050	1,460
30,050	30,100	1,463
30,100	30,150	1,467
30,150	30,200	1,470
30,200	30,250	1,473
30,250	30,300	1,476
30,300	30,350	1,480
30,350	30,400	1,483
30,400	30,450	1,487
30,450	30,500	1,490
30,500	30,550	1,493
30,550	30,600	1,497
30,600	30,650	1,500
30,650	30,700	1,504
30,700	30,750	1,507
30,750	30,800	1,510
30,800	30,850	1,514
30,850	30,900	1,517
30,900	30,950	1,521
30,950	31,000	1,524
31,000	31,050	1,527
31,050	31,100	1,531
31,100	31,150	1,534
31,150	31,200	1,538
31,200	31,250	1,541
31,250	31,300	1,544
31,300	31,350	1,548
31,350	31,400	1,551
31,400	31,450	1,555
31,450	31,500	1,558
31,500	31,550	1,561
31,550	31,600	1,565
31,600	31,650	1,568
31,650	31,700	1,572
31,700	31,750	1,575
31,750	31,800	1,578
31,800	31,850	1,582
31,850	31,900	1,585
31,900	31,950	1,589
31,950	32,000	1,592
32,000	32,050	1,595
32,050	32,100	1,599
32,100	32,150	1,602
32,150	32,200	1,606
32,200	32,250	1,609
32,250	32,300	1,612
32,300	32,350	1,616
32,350	32,400	1,619
32,400	32,450	1,623
32,450	32,500	1,626
32,500	32,550	1,629
32,550	32,600	1,633

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
32,600	32,650	1,636
32,650	32,700	1,640
32,700	32,750	1,643
32,750	32,800	1,646
32,800	32,850	1,650
32,850	32,900	1,653
32,900	32,950	1,657
32,950	33,000	1,660
33,000	33,050	1,663
33,050	33,100	1,667
33,100	33,150	1,670
33,150	33,200	1,674
33,200	33,250	1,677
33,250	33,300	1,680
33,300	33,350	1,684
33,350	33,400	1,687
33,400	33,450	1,691
33,450	33,500	1,694
33,500	33,550	1,697
33,550	33,600	1,701
33,600	33,650	1,704
33,650	33,700	1,708
33,700	33,750	1,711
33,750	33,800	1,714
33,800	33,850	1,718
33,850	33,900	1,721
33,900	33,950	1,725
33,950	34,000	1,728
34,000	34,050	1,731
34,050	34,100	1,735
34,100	34,150	1,738
34,150	34,200	1,742
34,200	34,250	1,745
34,250	34,300	1,748
34,300	34,350	1,752
34,350	34,400	1,755
34,400	34,450	1,759
34,450	34,500	1,762
34,500	34,550	1,765
34,550	34,600	1,769
34,600	34,650	1,772
34,650	34,700	1,776
34,700	34,750	1,779
34,750	34,800	1,782
34,800	34,850	1,786
34,850	34,900	1,789
34,900	34,950	1,793
34,950	35,000	1,796
35,000	35,050	1,799
35,050	35,100	1,803
35,100	35,150	1,806
35,150	35,200	1,810
35,200	35,250	1,813
35,250	35,300	1,816
35,300	35,350	1,820
35,350	35,400	1,823
35,400	35,450	1,827
35,450	35,500	1,830
35,500	35,550	1,833
35,550	35,600	1,837
35,600	35,650	1,840
35,650	35,700	1,844
35,700	35,750	1,847
35,750	35,800	1,850
35,800	35,850	1,854
35,850	35,900	1,857
35,900	35,950	1,861
35,950	36,000	1,864
36,000	36,050	1,867
36,050	36,100	1,871
36,100	36,150	1,874
36,150	36,200	1,878
36,200	36,250	1,881
36,250	36,300	1,884
36,300	36,350	1,888
36,350	36,400	1,891

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
36,400	36,450	1,895
36,450	36,500	1,898
36,500	36,550	1,901
36,550	36,600	1,905
36,600	36,650	1,908
36,650	36,700	1,912
36,700	36,750	1,915
36,750	36,800	1,918
36,800	36,850	1,922
36,850	36,900	1,925
36,900	36,950	1,929

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:

Over	But Not Over	Your Tax Is
40,200	40,250	2,153
40,250	40,300	2,156
40,300	40,350	2,160
40,350	40,400	2,163
40,400	40,450	2,167
40,450	40,500	2,170
40,500	40,550	2,173
40,550	40,600	2,177
40,600	40,650	2,180
40,650	40,700	2,184
40,700	40,750	2,187
40,750	40,800	2,190
40,800	40,850	2,194
40,850	40,900	2,197
40,900	40,950	2,201
40,950	41,000	2,204
41,000	41,050	2,207
41,050	41,100	2,211
41,100	41,150	2,214
41,150	41,200	2,218
41,200	41,250	2,221
41,250	41,300	2,224
41,300	41,350	2,228
41,350	41,400	2,231
41,400	41,450	2,235
41,450	41,500	2,238
41,500	41,550	2,241
41,550	41,600	2,245
41,600	41,650	2,248
41,650	41,700	2,252
41,700	41,750	2,255
41,750	41,800	2,258
41,800	41,850	2,262
41,850	41,900	2,265
41,900	41,950	2,269
41,950	42,000	2,272
42,000	42,050	2,275
42,050	42,100	2,279
42,100	42,150	2,282
42,150	42,200	2,286
42,200	42,250	2,289
42,250	42,300	2,292
42,300	42,350	2,296
42,350	42,400	2,299
42,400	42,450	2,303
42,450	42,500	2,306
42,500	42,550	2,309
42,550	42,600	2,313
42,600	42,650	2,316
42,650	42,700	2,320
42,700	42,750	2,323
42,750	42,800	2,326
42,800	42,850	2,330
42,850	42,900	2,333
42,900	42,950	2,337
42,950	43,000	2,340
43,000	43,050	2,343
43,050	43,100	2,347
43,100	43,150	2,350
43,150	43,200	2,354
43,200	43,250	2,357
43,250	43,300	2,360
43,300	43,350	2,364
43,350	43,400	2,367
43,400	43,450	2,371
43,450	43,500	2,374
43,500	43,550	2,377
43,550	43,600	2,381
43,600	43,650	2,384
43,650	43,700	2,388
43,700	43,750	2,391
43,750	43,800	2,394
43,800	43,850	2,398
43,850	43,900	2,401
43,900	43,950	2,405
43,950	44,000	2,408

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
44,000	44,050	2,411
44,050	44,100	2,415
44,100	44,150	2,418
44,150	44,200	2,422
44,200	44,250	2,425
44,250	44,300	2,428
44,300	44,350	2,432
44,350	44,400	2,435
44,400	44,450	2,439
44,450	44,500	2,442
44,500	44,550	2,445
44,550	44,600	2,449
44,600	44,650	2,452
44,650	44,700	2,456
44,700	44,750	2,459
44,750	44,800	2,462
44,800	44,850	2,466
44,850	44,900	2,469
44,900	44,950	2,473
44,950	45,000	2,476
45,000	45,050	2,479
45,050	45,100	2,483
45,100	45,150	2,486
45,150	45,200	2,490
45,200	45,250	2,493
45,250	45,300	2,496
45,300	45,350	2,500
45,350	45,400	2,503
45,400	45,450	2,507
45,450	45,500	2,510
45,500	45,550	2,514
45,550	45,600	2,518
45,600	45,650	2,522
45,650	45,700	2,526
45,700	45,750	2,530
45,750	45,800	2,534
45,800	45,850	2,538
45,850	45,900	2,542
45,900	45,950	2,546
45,950	46,000	2,550
46,000	46,050	2,554
46,050	46,100	2,558
46,100	46,150	2,562
46,150	46,200	2,566
46,200	46,250	2,570
46,250	46,300	2,574
46,300	46,350	2,578
46,350	46,400	2,582
46,400	46,450	2,585
46,450	46,500	2,589
46,500	46,550	2,593
46,550	46,600	2,597
46,600	46,650	2,601
46,650	46,700	2,605
46,700	46,750	2,609
46,750	46,800	2,613
46,800	46,850	2,617
46,850	46,900	2,621
46,900	46,950	2,625
46,950	47,000	2,629
47,000	47,050	2,633
47,050	47,100	2,637
47,100	47,150	2,641
47,150	47,200	2,645
47,200	47,250	2,649
47,250	47,300	2,653
47,300	47,350	2,657
47,350	47,400	2,661
47,400	47,450	2,665
47,450	47,500	2,669
47,500	47,550	2,673
47,550	47,600	2,677
47,600	47,650	2,681
47,650	47,700	2,684
47,700	47,750	2,688
47,750	47,800	2,692

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
47,800	47,850	2,696
47,850	47,900	2,700
47,900	47,950	2,704
47,950	48,000	2,708
48,000	48,050	2,712
48,050	48,100	2,716
48,100	48,150	2,720
48,150	48,200	2,724
48,200	48,250	2,728
48,250	48,300	2,732
48,300	48,350	2,736
48,350	48,400	2,740
48,400	48,450	2,744
48,450	48,500	2,748
48,500	48,550	2,752
48,550	48,600	2,756
48,600	48,650	2,760
48,650	48,700	2,764
48,700	48,750	2,768
48,750	48,800	2,772
48,800	48,850	2,776
48,850	48,900	2,780
48,900	48,950	2,783
48,950	49,000	2,787
49,000	49,050	2,791
49,050	49,100	2,795
49,100	49,150	2,799
49,150	49,200	2,803
49,200	49,250	2,807
49,250	49,300	2,811
49,300	49,350	2,815
49,350	49,400	2,819
49,400	49,450	2,823
49,450	49,500	2,827
49,500	49,550	2,831
49,550	49,600	2,835
49,600	49,650	2,839
49,650	49,700	2,843
49,700	49,750	2,847
49,750	49,800	2,851
49,800	49,850	2,855
49,850	49,900	2,859
49,900	49,950	2,863
49,950	50,000	2,867
50,000	50,050	2,871
50,050	50,100	2,875
50,100	50,150	2,879
50,150	50,200	2,882
50,200	50,250	2,886
50,250	50,300	2,890
50,300	50,350	2,894
50,350	50,400	2,898
50,400	50,450	2,902
50,450	50,500	2,906
50,500	50,550	2,910
50,550	50,600	2,914
50,600	50,650	2,918
50,650	50,700	2,922
50,700	50,750	2,926
50,750	50,800	2,930
50,800	50,850	2,934
50,850	50,900	2,938
50,900	50,950	2,942
50,950	51,000	2,946
51,000	51,050	2,950
51,050	51,100	2,954
51,100	51,150	2,958
51,150	51,200	2,962
51,200	51,250	2,966
51,250	51,300	2,970
51,300	51,350	2,974
51,350	51,400	2,978
51,400	51,450	2,981
51,450	51,500	2,985
51,500	51,550	2,989
51,550	51,600	2,993

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
51,600	51,650	2,997
51,650	51,700	3,001
51,700	51,750	3,005
51,750	51,800	3,009
51,800	51,850	3,013
51,850	51,900	3,017
51,900	51,950	3,021
51,950	52,000	3,025
52,000	52,050	3,029
52,050	52,100	3,033
52,100	52,150	3,037
52,150	52,200	3,041
52,200	52,250	3,045
52,250	52,300	3,049
52,300	52,350	3,053
52,350	52,400	3,057
52,400	52,450	3,061
52,450	52,500	3,065
52,500	52,550	3,069
52,550	52,600	3,073
52,600	52,650	3,077
52,650	52,700	3,080
52,700	52,750	3,084
52,750	52,800	3,088
52,800	52,850	3,092
52,850	52,900	3,096
52,900	52,950	3,100
52,950	53,000	3,104
53,000	53,050	3,108
53,050	53,100	3,112
53,100	53,150	3,116
53,150	53,200	3,120
53,200	53,250	3,124
53,250	53,300	3,128
53,300	53,350	3,132
53,350	53,400	3,136
53,400	53,450	3,140
53,450	53,500	3,144
53,500	53,550	3,148
53,550	53,600	3,152
53,600	53,650	3,156
53,650	53,700	3,160
53,700	53,750	3,164
53,750	53,800	3,168
53,800	53,850	3,172
53,850	53,900	3,176
53,900	53,950	3,179
53,950	54,000	3,183
54,000	54,050	3,187
54,050	54,100	3,191
54,100	54,150	3,195
54,150	54,200	3,199
54,200	54,250	3,203
54,250	54,300	3,207
54,300	54,350	3,211
54,350	54,400	3,215
54,400	54,450	3,219
54,450	54,500	3,223
54,500	54,550	3,227
54,550	54,600	3,231
54,600	54,650	3,235
54,650	54,700	3,239
54,700	54,750	3,243
54,750	54,800	3,247
54,800	54,850	3,251
54,850	54,900	3,255
54,900	54,950	3,259
54,950	55,000	3,263
55,000	55,050	3,267
55,050	55,100	3,271
55,100	55,150	3,275
55,150	55,200	3,278
55,200	55,250	3,282
55,250	55,300	3,286
55,300	55,350	3,290
55,350	55,400	3,294

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
55,400	55,450	3,298
55,450	55,500	3,302
55,500	55,550	3,306
55,550	55,600	3,310
55,600	55,650	3,314
55,650	55,700	3,318
55,700	55,750	3,322
55,750	55,800	3,326
55,800	55,850	3,330
55,850	55,900	3,334
55,900	55,950	3,338
55,950	56,000	3,342
56,000	56,050	3,346
56,050	56,100	3,350
56,100	56,150	3,354
56,150	56,200	3,358
56,200	56,250	3,362
56,250	56,300	3,366
56,300	56,350	3,370
56,350	56,400	3,374
56,400	56,450	3,377
56,450	56,500	3,381
56,500	56,550	3,385
56,550	56,600	3,389
56,600	56,650	3,393
56,650	56,700	3,397
56,700	56,750	3,401
56,750	56,800	3,405
56,800	56,850	3,409
56,850	56,900	3,413
56,900	56,950	3,417
56,950	57,000	3,421
57,000	57,050	3,425
57,050	57,100	3,429
57,100	57,150	3,433
57,150	57,200	3,437
57,200	57,250	3,441
57,250	57,300	3,445
57,300	57,350	3,449
57,350	57,400	3,453
57,400	57,450	3,457
57,450	57,500	3,461
57,500	57,550	3,465
57,550	57,600	3,469
57,600	57,650	3,473
57,650	57,700	3,476
57,700	57,750	3,480
57,750	57,800	3,484
57,800	57,850	3,488
57,850	57,900	3,492
57,900	57,950	3,496
57,950	58,000	3,500
58,000	58,050	3,504
58,050	58,100	3,508
58,100	58,150	3,512
58,150	58,200	3,516
58,200	58,250	3,520
58,250	58,300	3,524
58,300	58,350	3,528
58,350	58,400	3,532
58,400	58,450	3,536
58,450	58,500	3,540
58,500	58,550	3,544
58,550	58,600	3,548
58,600	58,650	3,552
58,650	58,700	3,556
58,700	58,750	3,560
58,750	58,800	3,564
58,800	58,850	3,568
58,850	58,900	3,572
58,900	58,950	3,575
58,950	59,000	3,579
59,000	59,050	3,583
59,050	59,100	3,587
59,100	59,150	3,591
59,150	59,200	3,595

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:

Over	But Not Over	Your Tax Is
59,200	59,250	3,599
59,250	59,300	3,603
59,300	59,350	3,607
59,350	59,400	3,611
59,400	59,450	3,615
59,450	59,500	3,619
59,500	59,550	3,623
59,550	59,600	3,627
59,600	59,650	3,631
59,650	59,700	3,635
59,700	59,750	3,639
59,750	59,800	3,643
59,800	59,850	3,647
59,850	59,900	3,651
59,900	59,950	3,655
59,950	60,000	3,659
60,000	60,050	3,663
60,050	60,100	3,667
60,100	60,150	3,671
60,150	60,200	3,674
60,200	60,250	3,678
60,250	60,300	3,682
60,300	60,350	3,686
60,350	60,400	3,690
60,400	60,450	3,694
60,450	60,500	3,698
60,500	60,550	3,702
60,550	60,600	3,706
60,600	60,650	3,710
60,650	60,700	3,714
60,700	60,750	3,718
60,750	60,800	3,722
60,800	60,850	3,726
60,850	60,900	3,730
60,900	60,950	3,734
60,950	61,000	3,738
61,000	61,050	3,742
61,050	61,100	3,746
61,100	61,150	3,750
61,150	61,200	3,754
61,200	61,250	3,758
61,250	61,300	3,762
61,300	61,350	3,766
61,350	61,400	3,770
61,400	61,450	3,773
61,450	61,500	3,777
61,500	61,550	3,781
61,550	61,600	3,785
61,600	61,650	3,789
61,650	61,700	3,793
61,700	61,750	3,797
61,750	61,800	3,801
61,800	61,850	3,805
61,850	61,900	3,809
61,900	61,950	3,813
61,950	62,000	3,817
62,000	62,050	3,821
62,050	62,100	3,825
62,100	62,150	3,829
62,150	62,200	3,833
62,200	62,250	3,837
62,250	62,300	3,841
62,300	62,350	3,845
62,350	62,400	3,849
62,400	62,450	3,853
62,450	62,500	3,857
62,500	62,550	3,861
62,550	62,600	3,865
62,600	62,650	3,869
62,650	62,700	3,872
62,700	62,750	3,876
62,750	62,800	3,880
62,800	62,850	3,884
62,850	62,900	3,888
62,900	62,950	3,892
62,950	63,000	3,896

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
63,000	63,050	3,900
63,050	63,100	3,904
63,100	63,150	3,908
63,150	63,200	3,912
63,200	63,250	3,916
63,250	63,300	3,920
63,300	63,350	3,924
63,350	63,400	3,928
63,400	63,450	3,932
63,450	63,500	3,936
63,500	63,550	3,940
63,550	63,600	3,944
63,600	63,650	3,948
63,650	63,700	3,952
63,700	63,750	3,956
63,750	63,800	3,960
63,800	63,850	3,964
63,850	63,900	3,968
63,900	63,950	3,971
63,950	64,000	3,975
64,000	64,050	3,979
64,050	64,100	3,983
64,100	64,150	3,987
64,150	64,200	3,991
64,200	64,250	3,995
64,250	64,300	3,999
64,300	64,350	4,003
64,350	64,400	4,007
64,400	64,450	4,011
64,450	64,500	4,015
64,500	64,550	4,019
64,550	64,600	4,023
64,600	64,650	4,027
64,650	64,700	4,031
64,700	64,750	4,035
64,750	64,800	4,039
64,800	64,850	4,043
64,850	64,900	4,047
64,900	64,950	4,051
64,950	65,000	4,055
65,000	65,050	4,059
65,050	65,100	4,063
65,100	65,150	4,067
65,150	65,200	4,070
65,200	65,250	4,074
65,250	65,300	4,078
65,300	65,350	4,082
65,350	65,400	4,086
65,400	65,450	4,090
65,450	65,500	4,094
65,500	65,550	4,098
65,550	65,600	4,102
65,600	65,650	4,106
65,650	65,700	4,110
65,700	65,750	4,114
65,750	65,800	4,118
65,800	65,850	4,122
65,850	65,900	4,126
65,900	65,950	4,130
65,950	66,000	4,134
66,000	66,050	4,138
66,050	66,100	4,142
66,100	66,150	4,146
66,150	66,200	4,150
66,200	66,250	4,154
66,250	66,300	4,158
66,300	66,350	4,162
66,350	66,400	4,166
66,400	66,450	4,169
66,450	66,500	4,173
66,500	66,550	4,177
66,550	66,600	4,181
66,600	66,650	4,185
66,650	66,700	4,189
66,700	66,750	4,193
66,750	66,800	4,197

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
66,800	66,850	4,201
66,850	66,900	4,205
66,900	66,950	4,209
66,950	67,000	4,213
67,000	67,050	4,217
67,050	67,100	4,221
67,100	67,150	4,225
67,150	67,200	4,229
67,200	67,250	4,233
67,250	67,300	4,237
67,300	67,350	4,241
67,350	67,400	4,245
67,400	67,450	4,249
67,450	67,500	4,253
67,500	67,550	4,257
67,550	67,600	4,261
67,600	67,650	4,265
67,650	67,700	4,268
67,700	67,750	4,272
67,750	67,800	4,276
67,800	67,850	4,280
67,850	67,900	4,284
67,900	67,950	4,288
67,950	68,000	4,292
68,000	68,050	4,296
68,050	68,100	4,300
68,100	68,150	4,304
68,150	68,200	4,308
68,200	68,250	4,313
68,250	68,300	4,317
68,300	68,350	4,322
68,350	68,400	4,326
68,400	68,450	4,331
68,450	68,500	4,335
68,500	68,550	4,339
68,550	68,600	4,344
68,600	68,650	4,348
68,650	68,700	4,353
68,700	68,750	4,357
68,750	68,800	4,362
68,800	68,850	4,366
68,850	68,900	4,371
68,900	68,950	4,375
68,950	69,000	4,380
69,000	69,050	4,384
69,050	69,100	4,389
69,100	69,150	4,393
69,150	69,200	4,398
69,200	69,250	4,402
69,250	69,300	4,407
69,300	69,350	4,411
69,350	69,400	4,416
69,400	69,450	4,420
69,450	69,500	4,425
69,500	69,550	4,429
69,550	69,600	4,434
69,600	69,650	4,438
69,650	69,700	4,443
69,700	69,750	4,447
69,750	69,800	4,452
69,800	69,850	4,456
69,850	69,900	4,461
69,900	69,950	4,465
69,950	70,000	4,470
70,000	70,050	4,474
70,050	70,100	4,479
70,100	70,150	4,483
70,150	70,200	4,488
70,200	70,250	4,492
70,250	70,300	4,497
70,300	70,350	4,501
70,350	70,400	4,506
70,400	70,450	4,510
70,450	70,500	4,515
70,500	70,550	4,519
70,550	70,600	4,524

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
70,600	70,650	4,528
70,650	70,700	4,533
70,700	70,750	4,537
70,750	70,800	4,542
70,800	70,850	4,546
70,850	70,900	4,551
70,900	70,950	4,555
70,950	71,000	4,560
71,000	71,050	4,564
71,050	71,100	4,568
71,100	71,150	4,573
71,150	71,200	4,577
71,200	71,250	4,582
71,250	71,300	4,586
71,300	71,350	4,591
71,350	71,400	4,595
71,400	71,450	4,600
71,450	71,500	4,604
71,500	71,550	4,609
71,550	71,600	4,613
71,600	71,650	4,618
71,650	71,700	4,622
71,700	71,750	4,627
71,750	71,800	4,631
71,800	71,850	4,636
71,850	71,900	4,640
71,900	71,950	4,645
71,950	72,000	4,649
72,000	72,050	4,654
72,050	72,100	4,658
72,100	72,150	4,663
72,150	72,200	4,667
72,200	72,250	4,672
72,250	72,300	4,676
72,300	72,350	4,681
72,350	72,400	4,685
72,400	72,450	4,690
72,450	72,500	4,694
72,500	72,550	4,699
72,550	72,600	4,703
72,600	72,650	4,708
72,650	72,700	4,712
72,700	72,750	4,717
72,750	72,800	4,721
72,800	72,850	4,726
72,850	72,900	4,730
72,900	72,950	4,735
72,950	73,000	4,739
73,000	73,050	4,744
73,050	73,100	4,748
73,100	73,150	4,753
73,150	73,200	4,757
73,200	73,250	4,762
73,250	73,300	4,766
73,300	73,350	4,771
73,350	73,400	4,775
73,400	73,450	4,780
73,450	73,500	4,784
73,500	73,550	4,788
73,550	73,600	4,793
73,600	73,650	4,797
73,650	73,700	4,802
73,700	73,750	4,806
73,750	73,800	4,811
73,800	73,850	4,815
73,850	73,900	4,820
73,900	73,950	4,824
73,950	74,000	4,829
74,000	74,050	4,833
74,050	74,100	4,838
74,100	74,150	4,842
74,150	74,200	4,847
74,200	74,250	4,851
74,250	74,300	4,856
74,300	74,350	4,860
74,350	74,400	4,865

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
74,400	74,450	4,869
74,450	74,500	4,874
74,500	74,550	4,878
74,550	74,600	4,883
74,600	74,650	4,887
74,650	74,700	4,892
74,700	74,750	4,896
74,750	74,800	4,901
74,800	74,850	4,905
74,850	74,900	4,910
74,900	74,950	4,914
74,950	75,000	4,919
75,000	75,050	4,923
75,050	75,100	4,928
75,100	75,150	4,932
75,150	75,200	4,937
75,200	75,250	4,941
75,250	75,300	4,946
75,300	75,350	4,950
75,350	75,400	4,955
75,400	75,450	4,959
75,450	75,500	4,964
75,500	75,550	4,968
75,550	75,600	4,973
75,600	75,650	4,977
75,650	75,700	4,982
75,700	75,750	4,986
75,750	75,800	4,991
75,800	75,850	4,995
75,850	75,900	5,000
75,900	75,950	5,004
75,950	76,000	5,009
76,000	76,050	5,013
76,050	76,100	5,017
76,100	76,150	5,022
76,150	76,200	5,026
76,200	76,250	5,031
76,250	76,300	5,035
76,300	76,350	5,040
76,350	76,400	5,044
76,400	76,450	5,049
76,450	76,500	5,053
76,500	76,550	5,058
76,550	76,600	5,062
76,600	76,650	5,067
76,650	76,700	5,071
76,700	76,750	5,076
76,750	76,800	5,080
76,800	76,850	5,085
76,850	76,900	5,089
76,900	76,950	5,094
76,950	77,000	5,098
77,000	77,050	5,103
77,050	77,100	5,107
77,100	77,150	5,112
77,150	77,200	5,116
77,200	77,250	5,121
77,250	77,300	5,125
77,300	77,350	5,130
77,350	77,400	5,134
77,400	77,450	5,139
77,450	77,500	5,143
77,500	77,550	5,148
77,550	77,600	5,152
77,600	77,650	5,157
77,650	77,700	5,161
77,700	77,750	5,166
77,750	77,800	5,170
77,800	77,850	5,175
77,850	77,900	5,179
77,900	77,950	5,184
77,950	78,000	5,188
78,000	78,050	5,193
78,050	78,100	5,197
78,100	78,150	5,202
78,150	78,200	5,206

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:

Over	But Not Over	Your Tax Is
59,200	59,250	3,599
59,250	59,300	3,603
59,300	59,350	3,607
59,350	59,400	3,611
59,400	59,450	3,615
59,450	59,500	3,619
59,500	59,550	3,623
59,550	59,600	3,627
59,600	59,650	3,631
59,650	59,700	3,635
59,700	59,750	3,639
59,750	59,800	3,643
59,800	59,850	3,647
59,850	59,900	3,651
59,900	59,950	3,655
59,950	60,000	3,659
60,000	60,050	3,663
60,050	60,100	3,667
60,100	60,150	3,671
60,150	60,200	3,674
60,200	60,250	3,678
60,250	60,300	3,682
60,300	60,350	3,686
60,350	60,400	3,690
60,400	60,450	3,694
60,450	60,500	3,698
60,500	60,550	3,702
60,550	60,600	3,706
60,600	60,650	3,710
60,650	60,700	3,714
60,700	60,750	3,718
60,750	60,800	3,722
60,800	60,850	3,726
60,850	60,900	3,730
60,900	60,950	3,734
60,950	61,000	3,738
61,000	61,050	3,742
61,050	61,100	3,746
61,100	61,150	3,750
61,150	61,200	3,754
61,200	61,250	3,758
61,250	61,300	3,762
61,300	61,350	3,766
61,350	61,400	3,770
61,400	61,450	3,773
61,450	61,500	3,777
61,500	61,550	3,781
61,550	61,600	3,785
61,600	61,650	3,789
61,650	61,700	3,793
61,700	61,750	3,797
61,750	61,800	3,801
61,800	61,850	3,805
61,850	61,900	3,809
61,900	61,950	3,813
61,950	62,000	3,817
62,000	62,050	3,821
62,050	62,100	3,825
62,100	62,150	3,829
62,150	62,200	3,833
62,200	62,250	3,837
62,250	62,300	3,841
62,300	62,350	3,845
62,350	62,400	3,849
62,400	62,450	3,853
62,450	62,500	3,857
62,500	62,550	3,861
62,550	62,600	3,865
62,600	62,650	3,869
62,650	62,700	3,872
62,700	62,750	3,876
62,750	62,800	3,880
62,800	62,850	3,884
62,850	62,900	3,888
62,900	62,950	3,892
62,950	63,000	3,896

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
63,000	63,050	3,900
63,050	63,100	3,904
63,100	63,150	3,908
63,150	63,200	3,912
63,200	63,250	3,916
63,250	63,300	3,920
63,300	63,350	3,924
63,350	63,400	3,928
63,400	63,450	3,932
63,450	63,500	3,936
63,500	63,550	3,940
63,550	63,600	3,944
63,600	63,650	3,948
63,650	63,700	3,952
63,700	63,750	3,956
63,750	63,800	3,960
63,800	63,850	3,964
63,850	63,900	3,968
63,900	63,950	3,971
63,950	64,000	3,975
64,000	64,050	3,979
64,050	64,100	3,983
64,100	64,150	3,987
64,150	64,200	3,991
64,200	64,250	3,995
64,250	64,300	3,999
64,300	64,350	4,003
64,350	64,400	4,007
64,400	64,450	4,011
64,450	64,500	4,015
64,500	64,550	4,019
64,550	64,600	4,023
64,600	64,650	4,027
64,650	64,700	4,031
64,700	64,750	4,035
64,750	64,800	4,039
64,800	64,850	4,043
64,850	64,900	4,047
64,900	64,950	4,051
64,950	65,000	4,055
65,000	65,050	4,059
65,050	65,100	4,063
65,100	65,150	4,067
65,150	65,200	4,070
65,200	65,250	4,074
65,250	65,300	4,078
65,300	65,350	4,082
65,350	65,400	4,086
65,400	65,450	4,090
65,450	65,500	4,094
65,500	65,550	4,098
65,550	65,600	4,102
65,600	65,650	4,106
65,650	65,700	4,110
65,700	65,750	4,114
65,750	65,800	4,118
65,800	65,850	4,122
65,850	65,900	4,126
65,900	65,950	4,130
65,950	66,000	4,134
66,000	66,050	4,138
66,050	66,100	4,142
66,100	66,150	4,146
66,150	66,200	4,150
66,200	66,250	4,154
66,250	66,300	4,158
66,300	66,350	4,162
66,350	66,400	4,166
66,400	66,450	4,169
66,450	66,500	4,173
66,500	66,550	4,177
66,550	66,600	4,181
66,600	66,650	4,185
66,650	66,700	4,189
66,700	66,750	4,193
66,750	66,800	4,197

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
66,800	66,850	4,201
66,850	66,900	4,205
66,900	66,950	4,209
66,950	67,000	4,213
67,000	67,050	4,217
67,050	67,100	4,221
67,100	67,150	4,225
67,150	67,200	4,229
67,200	67,250	4,233
67,250	67,300	4,237
67,300	67,350	4,241
67,350	67,400	4,245
67,400	67,450	4,249
67,450	67,500	4,253
67,500	67,550	4,257
67,550	67,600	4,261
67,600	67,650	4,265
67,650	67,700	4,268
67,700	67,750	4,272
67,750	67,800	4,276
67,800	67,850	4,280
67,850	67,900	4,284
67,900	67,950	4,288
67,950	68,000	4,292
68,000	68,050	4,296
68,050	68,100	4,300
68,100	68,150	4,304
68,150	68,200	4,308
68,200	68,250	4,313
68,250	68,300	4,317
68,300	68,350	4,322
68,350	68,400	4,326
68,400	68,450	4,331
68,450	68,500	4,335
68,500	68,550	4,339
68,550	68,600	4,344
68,600	68,650	4,348
68,650	68,700	4,353
68,700	68,750	4,357
68,750	68,800	4,362
68,800	68,850	4,366
68,850	68,900	4,371
68,900	68,950	4,375
68,950	69,000	4,380
69,000	69,050	4,384
69,050	69,100	4,389
69,100	69,150	4,393
69,150	69,200	4,398
69,200	69,250	4,402
69,250	69,300	4,407
69,300	69,350	4,411
69,350	69,400	4,416
69,400	69,450	4,420
69,450	69,500	4,425
69,500	69,550	4,429
69,550	69,600	4,434
69,600	69,650	4,438
69,650	69,700	4,443
69,700	69,750	4,447
69,750	69,800	4,452
69,800	69,850	4,456
69,850	69,900	4,461
69,900	69,950	4,465
69,950	70,000	4,470
70,000	70,050	4,474
70,050	70,100	4,479
70,100	70,150	4,483
70,150	70,200	4,488
70,200	70,250	4,492
70,250	70,300	4,497
70,300	70,350	4,501
70,350	70,400	4,506
70,400	70,450	4,510
70,450	70,500	4,515
70,500	70,550	4,519
70,550	70,600	4,524

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
70,600	70,650	4,528
70,650	70,700	4,533
70,700	70,750	4,537
70,750	70,800	4,542
70,800	70,850	4,546
70,850	70,900	4,551
70,900	70,950	4,555
70,950	71,000	4,560
71,000	71,050	4,564
71,050	71,100	4,568
71,100	71,150	4,573
71,150	71,200	4,577
71,200	71,250	4,582
71,250	71,300	4,586
71,300	71,350	4,591
71,350	71,400	4,595
71,400	71,450	4,600
71,450	71,500	4,604
71,500	71,550	4,609
71,550	71,600	4,613
71,600	71,650	4,618
71,650	71,700	4,622
71,700	71,750	4,627
71,750	71,800	4,631
71,800	71,850	4,636
71,850	71,900	4,640
71,900	71,950	4,645
71,950	72,000	4,649
72,000	72,050	4,654
72,050	72,100	4,658
72,100	72,150	4,663
72,150	72,200	4,667
72,200	72,250	4,672
72,250	72,300	4,676
72,300	72,350	4,681
72,350	72,400	4,685
72,400	72,450	4,690
72,450	72,500	4,694
72,500	72,550	4,699
72,550	72,600	4,703
72,600	72,650	4,708
72,650	72,700	4,712
72,700	72,750	4,717
72,750	72,800	4,721
72,800	72,850	4,726
72,850	72,900	4,730
72,900	72,950	4,735
72,950	73,000	4,739
73,000	73,050	4,744
73,050	73,100	4,748
73,100	73,150	4,753
73,150	73,200	4,757
73,200	73,250	4,762
73,250	73,300	4,766
73,300	73,350	4,771
73,350	73,400	4,775
73,400	73,450	4,780
73,450	73,500	4,784
73,500	73,550	4,788
73,550	73,600	4,793
73,600	73,650	4,797
73,650	73,700	4,802
73,700	73,750	4,806
73,750	73,800	4,811
73,800	73,850	4,815
73,850	73,900	4,820
73,900	73,950	4,824
73,950	74,000	4,829
74,000	74,050	4,833
74,050	74,100	4,838
74,100	74,150	4,842
74,150	74,200	4,847
74,200	74,250	4,851
74,250	74,300	4,856
74,300	74,350	4,860
74,350	74,400	4,865

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
74,400	74,450	4,869
74,450	74,500	4,874
74,500	74,550	4,878
74,550	74,600	4,883
74,600	74,650	4,887
74,650	74,700	4,892
74,700	74,750	4,896
74,750	74,800	4,901
74,800	74,850	4,905
74,850	74,900	4,910
74,900	74,950	4,914
74,950	75,000	4,919
75,000	75,050	4,923
75,050	75,100	4,928
75,100	75,150	4,932
75,150	75,200	4,937
75,200	75,250	4,941
75,250	75,300	4,946
75,300	75,350	4,950
75,350	75,400	4,955
75,400	75,450	4,959
75,450	75,500	4,964
75,500	75,550	4,968
75,550	75,600	4,973
75,600	75,650	4,977
75,650	75,700	4,982
75,700	75,750	4,986
75,750	75,800	4,991
75,800	75,850	4,995
75,850	75,900	5,000
75,900	75,950	5,004
75,950	76,000	5,009
76,000	76,050	5,013
76,050	76,100	5,017
76,100	76,150	5,022
76,150	76,200	5,026
76,200	76,250	5,031
76,250	76,300	5,035
76,300	76,350	5,040
76,350	76,400	5,044
76,400	76,450	5,049
76,450	76,500	5,053
76,500	76,550	5,058
76,550	76,600	5,062
76,600	76,650	5,067
76,650	76,700	5,071
76,700	76,750	5,076
76,750	76,800	5,080
76,800	76,850	5,085
76,850	76,900	5,089
76,900	76,950	5,094
76,950	77,000	5,098
77,000	77,050	5,103
77,050	77,100	5,107
77,100	77,150	5,112
77,150	77,200	5,116
77,200	77,250	5,121
77,250	77,300	5,125
77,300	77,350	5,130
77,350	77,400	5,134
77,400	77,450	5,139
77,450	77,500	5,143
77,500	77,550	5,148
77,550	77,600	5,152
77,600	77,650	5,157
77,650	77,700	5,161
77,700	77,750	5,166
77,750	77,800	5,170
77,800	77,850	5,175
77,850	77,900	5,179
77,900	77,950	5,184
77,950	78,000	5,188
78,000	78,050	5,193
78,050	78,100	5,197
78,100	78,150	5,202
78,150	78,200	5,206

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:

Over	But Not Over	Your Tax Is
78,200	78,250	5,211
78,250	78,300	5,215
78,300	78,350	5,220
78,350	78,400	5,224
78,400	78,450	5,229
78,450	78,500	5,233
78,500	78,550	5,237
78,550	78,600	5,242
78,600	78,650	5,246
78,650	78,700	5,251
78,700	78,750	5,255
78,750	78,800	5,260
78,800	78,850	5,264
78,850	78,900	5,269
78,900	78,950	5,273
78,950	79,000	5,278
79,000	79,050	5,282
79,050	79,100	5,287
79,100	79,150	5,291
79,150	79,200	5,296
79,200	79,250	5,300
79,250	79,300	5,305
79,300	79,350	5,309
79,350	79,400	5,314
79,400	79,450	5,318
79,450	79,500	5,323
79,500	79,550	5,327
79,550	79,600	5,332
79,600	79,650	5,336
79,650	79,700	5,341
79,700	79,750	5,345
79,750	79,800	5,350
79,800	79,850	5,354
79,850	79,900	5,359
79,900	79,950	5,363
79,950	80,000	5,368
80,000	80,050	5,372
80,050	80,100	5,377
80,100	80,150	5,381
80,150	80,200	5,386
80,200	80,250	5,390
80,250	80,300	5,395
80,300	80,350	5,399
80,350	80,400	5,404
80,400	80,450	5,408
80,450	80,500	5,413
80,500	80,550	5,417
80,550	80,600	5,422
80,600	80,650	5,426
80,650	80,700	5,431
80,700	80,750	5,435
80,750	80,800	5,440
80,800	80,850	5,444
80,850	80,900	5,449
80,900	80,950	5,453
80,950	81,000	5,458
81,000	81,050	5,462
81,050	81,100	5,466
81,100	81,150	5,471
81,150	81,200	5,475
81,200	81,250	5,480
81,250	81,300	5,484
81,300	81,350	5,489
81,350	81,400	5,493
81,400	81,450	5,498
81,450	81,500	5,502
81,500	81,550	5,507
81,550	81,600	5,511
81,600	81,650	5,516
81,650	81,700	5,520
81,700	81,750	5,525
81,750	81,800	5,529
81,800	81,850	5,534
81,850	81,900	5,538
81,900	81,950	5,543
81,950	82,000	5,547

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
82,000	82,050	5,552
82,050	82,100	5,556
82,100	82,150	5,561
82,150	82,200	5,565
82,200	82,250	5,570
82,250	82,300	5,574
82,300	82,350	5,579
82,350	82,400	5,583
82,400	82,450	5,588
82,450	82,500	5,592
82,500	82,550	5,597
82,550	82,600	5,601
82,600	82,650	5,606
82,650	82,700	5,610
82,700	82,750	5,615
82,750	82,800	5,619
82,800	82,850	5,624
82,850	82,900	5,628
82,900	82,950	5,633
82,950	83,000	5,637
83,000	83,050	5,642
83,050	83,100	5,646
83,100	83,150	5,651
83,150	83,200	5,655
83,200	83,250	5,660
83,250	83,300	5,664
83,300	83,350	5,669
83,350	83,400	5,673
83,400	83,450	5,678
83,450	83,500	5,682
83,500	83,550	5,686
83,550	83,600	5,691
83,600	83,650	5,695
83,650	83,700	5,700
83,700	83,750	5,704
83,750	83,800	5,709
83,800	83,850	5,713
83,850	83,900	5,718
83,900	83,950	5,722
83,950	84,000	5,727
84,000	84,050	5,731
84,050	84,100	5,736
84,100	84,150	5,740
84,150	84,200	5,745
84,200	84,250	5,749
84,250	84,300	5,754
84,300	84,350	5,758
84,350	84,400	5,763
84,400	84,450	5,767
84,450	84,500	5,772
84,500	84,550	5,776
84,550	84,600	5,781
84,600	84,650	5,785
84,650	84,700	5,790
84,700	84,750	5,794
84,750	84,800	5,799
84,800	84,850	5,803
84,850	84,900	5,808
84,900	84,950	5,812
84,950	85,000	5,817
85,000	85,050	5,821
85,050	85,100	5,826
85,100	85,150	5,830
85,150	85,200	5,835
85,200	85,250	5,839
85,250	85,300	5,844
85,300	85,350	5,848
85,350	85,400	5,853
85,400	85,450	5,857
85,450	85,500	5,862
85,500	85,550	5,866
85,550	85,600	5,871
85,600	85,650	5,875
85,650	85,700	5,880
85,700	85,750	5,884
85,750	85,800	5,889

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
85,800	85,850	5,893
85,850	85,900	5,898
85,900	85,950	5,902
85,950	86,000	5,907
86,000	86,050	5,911
86,050	86,100	5,915
86,100	86,150	5,920
86,150	86,200	5,924
86,200	86,250	5,929
86,250	86,300	5,933
86,300	86,350	5,938
86,350	86,400	5,942
86,400	86,450	5,947
86,450	86,500	5,951
86,500	86,550	5,956
86,550	86,600	5,960
86,600	86,650	5,965
86,650	86,700	5,969
86,700	86,750	5,974
86,750	86,800	5,978
86,800	86,850	5,983
86,850	86,900	5,987
86,900	86,950	5,992
86,950	87,000	5,996
87,000	87,050	6,001
87,050	87,100	6,005
87,100	87,150	6,010
87,150	87,200	6,014
87,200	87,250	6,019
87,250	87,300	6,023
87,300	87,350	6,028
87,350	87,400	6,032
87,400	87,450	6,037
87,450	87,500	6,041
87,500	87,550	6,046
87,550	87,600	6,050
87,600	87,650	6,055
87,650	87,700	6,059
87,700	87,750	6,064
87,750	87,800	6,068
87,800	87,850	6,073
87,850	87,900	6,077
87,900	87,950	6,082
87,950	88,000	6,086
88,000	88,050	6,091
88,050	88,100	6,095
88,100	88,150	6,100
88,150	88,200	6,104
88,200	88,250	6,109
88,250	88,300	6,113
88,300	88,350	6,118
88,350	88,400	6,122
88,400	88,450	6,127
88,450	88,500	6,131
88,500	88,550	6,135
88,550	88,600	6,140
88,600	88,650	6,144
88,650	88,700	6,149
88,700	88,750	6,153
88,750	88,800	6,158
88,800	88,850	6,162
88,850	88,900	6,167
88,900	88,950	6,171
88,950	89,000	6,176
89,000	89,050	6,180
89,050	89,100	6,185
89,100	89,150	6,189
89,150	89,200	6,194
89,200	89,250	6,198
89,250	89,300	6,203
89,300	89,350	6,207
89,350	89,400	6,212
89,400	89,450	6,216
89,450	89,500	6,221
89,500	89,550	6,225
89,550	89,600	6,230

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
89,600	89,650	6,234
89,650	89,700	6,239
89,700	89,750	6,243
89,750	89,800	6,248
89,800	89,850	6,252
89,850	89,900	6,257
89,900	89,950	6,261
89,950	90,000	6,266
90,000	90,050	6,270
90,050	90,100	6,275
90,100	90,150	6,279
90,150	90,200	6,284
90,200	90,250	6,288
90,250	90,300	6,293
90,300	90,350	6,297
90,350	90,400	6,302
90,400	90,450	6,306
90,450	90,500	6,311
90,500	90,550	6,315
90,550	90,600	6,320
90,600	90,650	6,324
90,650	90,700	6,329
90,700	90,750	6,333
90,750	90,800	6,338
90,800	90,850	6,342
90,850	90,900	6,347
90,900	90,950	6,351
90,950	91,000	6,356
91,000	91,050	6,360
91,050	91,100	6,364
91,100	91,150	6,369
91,150	91,200	6,373
91,200	91,250	6,378
91,250	91,300	6,382
91,300	91,350	6,387
91,350	91,400	6,391
91,400	91,450	6,396
91,450	91,500	6,400
91,500	91,550	6,405
91,550	91,600	6,409
91,600	91,650	6,414
91,650	91,700	6,418
91,700	91,750	6,423
91,750	91,800	6,427
91,800	91,850	6,432
91,850	91,900	6,436
91,900	91,950	6,441
91,950	92,000	6,445
92,000	92,050	6,450
92,050	92,100	6,454
92,100	92,150	6,459
92,150	92,200	6,463
92,200	92,250	6,468
92,250	92,300	6,472
92,300	92,350	6,477
92,350	92,400	6,481
92,400	92,450	6,486
92,450	92,500	6,490
92,500	92,550	6,495
92,550	92,600	6,499
92,600	92,650	6,504
92,650	92,700	6,508
92,700	92,750	6,513
92,750	92,800	6,517
92,800	92,850	6,522
92,850	92,900	6,526
92,900	92,950	6,531
92,950	93,000	6,535
93,000	93,050	6,540
93,050	93,100	6,544
93,100	93,150	6,549
93,150	93,200	6,553
93,200	93,250	6,558
93,250	93,300	6,562
93,300	93,350	6,567
93,350	93,400	6,571

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
93,400	93,450	6,576
93,450	93,500	6,580
93,500	93,550	6,584
93,550	93,600	6,589
93,600	93,650	6,593
93,650	93,700	6,598
93,700	93,750	6,602
93,750	93,800	6,607
93,800	93,850	6,611
93,850	93,900	6,616
93,900	93,950	6,620
93,950	94,000	6,625
94,000	94,050	6,629
94,050	94,100	6,634
94,100	94,150	6,638
94,150	94,200	6,643
94,200	94,250	6,647
94,250	94,300	6,652
94,300	94,350	6,656
94,350	94,400	6,661
94,400	94,450	6,665
94,450	94,500	6,670
94,500	94,550	6,674
94,550	94,600	6,679
94,600	94,650	6,683
94,650	94,700	6,688
94,700	94,750	6,692
94,750	94,800	6,697
94,800	94,850	6,701
94,850	94,900	6,706
94,900	94,950	6,710
94,950	95,000	6,715
95,000	95,050	6,719
95,050	95,100	6,724
95,100	95,150	6,728
95,150	95,200	6,733
95,200	95,250	6,737
95,250	95,300	6,742
95,300	95,350	6,746
95,350	95,400	6,751
95,400	95,450	6,755
95,450	95,500	6,760
95,500	95,550	6,764
95,550	95,600	6,769

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

...or mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; **or fax** to 1-800-759-5881.

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
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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. 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:

<i>Iowa Net Income</i>	<i>Allowances</i>	<i>Iowa Net Income</i>	<i>Allowances</i>	<i>Iowa Net Income</i>	<i>Allowances</i>
\$0 - \$20,000	5	\$20,000- \$30,000	4	\$30,000 - \$44,999	3

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