

Instructions

If a nonresident does not own or lease property in Iowa or have other nexus with Iowa: as described in 701 Iowa Administrative Code rule 46.4(6) “b”(5), items 3, 4, and 5, the nonresident is not subject to Iowa income tax on the income payments for agricultural commodities or products. The nonresident’s income payments should not be included on the listing.

If a withholding agent is unable to obtain information: on income payments on sales of agricultural items from the nonresident, the agent is not required to withhold. The agent must provide written evidence showing an attempt was made to acquire all the information.

County number is the first one of the following that applies:

1. County where the nonresident owns real property or personal property.

2. County where the nonresident leased real property or personal property.
3. County where the nonresident has agricultural products stored or where livestock was located.
4. County where the nonresident was performing custom farming activities in the year.
5. County where the nonresident has other business activities in Iowa other than merely sales activities.

Send this form by April 1 of the following year to:
 Compliance Services
 Iowa Department of Revenue
 PO Box 10456
 Des Moines IA 50306-0456

Questions?

515-281-3114, 800-367-3388, or idr@iowa.gov

Iowa Counties and County Numbers

| County Name & Number |
|----------------------|----------------------|----------------------|----------------------|----------------------|
| 01-Adair | 21-Clay | 41-Hancock | 61-Madison | 81-Sac |
| 02-Adams | 22-Clayton | 42-Hardin | 62-Mahaska | 82-Scott |
| 03-Allamakee | 23-Clinton | 43-Harrison | 63-Marion | 83-Shelby |
| 04-Appanoose | 24-Crawford | 44-Henry | 64-Marshall | 84-Sioux |
| 05-Audubon | 25-Dallas | 45-Howard | 65-Mills | 85-Story |
| 06-Benton | 26-Davis | 46-Humboldt | 66-Mitchell | 86-Tama |
| 07-Black Hawk | 27-Decatur | 47-Ida | 67-Monona | 87-Taylor |
| 08-Boone | 28-Delaware | 48-Iowa | 68-Monroe | 88-Union |
| 09-Bremer | 29-Des Moines | 49-Jackson | 69-Montgomery | 89-Van Buren |
| 10-Buchanan | 30-Dickinson | 50-Jasper | 70-Muscatine | 90-Wapello |
| 11-Buena Vista | 31-Dubuque | 51-Jefferson | 71-O’Brien | 91-Warren |
| 12-Butler | 32-Emmet | 52-Johnson | 72-Osceola | 92-Washington |
| 13-Calhoun | 33-Fayette | 53-Jones | 73-Page | 93-Wayne |
| 14-Carroll | 34-Floyd | 54-Keokuk | 74-Palo Alto | 94-Webster |
| 15-Cass | 35-Franklin | 55-Kossuth | 75-Plymouth | 95-Winnebago |
| 16-Cedar | 36-Fremont | 56-Lee | 76-Pocahontas | 96-Winneshiek |
| 17-Cerro Gordo | 37-Greene | 57-Linn | 77-Polk | 97-Woodbury |
| 18-Cherokee | 38-Grundy | 58-Louisa | 78-Pottawattamie | 98-Worth |
| 19-Chickasaw | 39-Guthrie | 59-Lucas | 79-Poweshiek | 99-Wright |
| 20-Clarke | 40-Hamilton | 60-Lyon | 80-Ringgold | |