

For Calendar Year 2022 or other fiscal year

▶ to ▶

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Check all that apply:

Amended return (Include IA 102) Short Period Final Return

Part 1: Partnership Name and Address

Legal Name Doing Business As

Address

Address 2

Federal Employer Identification Number (FEIN)

City State ZIP County No. NAICS Code

Principal activity Total number of partners Number of Iowa resident partners

Number of Iowa nonresident partners List other states in which the partnership operates:

Part 2: Pass-through representative

Name Designated individual (if rep. is an entity)

Address Address 2

City State ZIP Phone

Partnership Name

FEIN

Part 3: Partnership Information

Type of Entity	Partnership	Limited Liability Company	Limited Liability Partnership	Other
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

a. Partnership Activities

- i. Does the partnership have income/loss from business activities carried on within Iowa?.....
- ii. Is any of the partnership's income/loss from real property within Iowa?
- iii. Does the partnership's income/loss come from any activity other than interest, dividends, or capital gain from the sale of stocks or bonds?

	Yes	No
i.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ii.	<input type="checkbox"/>	<input type="checkbox"/>
iii.	<input checked="" type="checkbox"/>	<input type="checkbox"/>

b. Composite Return Requirement. Does the partnership have any of the following in the tax year:

- i. A nonresident individual as a partner?
- ii. An estate or trust without a situs in Iowa as a partner?
- iii. A C or S corporation without a commercial domicile in Iowa as a partner?.....
- iv. A partnership without a commercial domicile in Iowa as a partner?.....
- v. A composite credit received from another entity on an Iowa K-1?

	Yes	No
i.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ii.	<input checked="" type="checkbox"/>	<input type="checkbox"/>
iii.	<input type="checkbox"/>	<input type="checkbox"/>
iv.	<input type="checkbox"/>	<input type="checkbox"/>
v.	<input type="checkbox"/>	<input type="checkbox"/>

If you answered yes to any of "i" through "v" in question "b," see instructions.

- c. Is this a publicly traded partnership? Yes No
- d. Is this partnership reporting income from disregarded entities? If yes, include Schedule DE with this return. Yes No
- e. Was federal income or tax changed for any prior period(s) during the year? Yes No

	Yes	No
c.	<input type="checkbox"/>	<input type="checkbox"/>
d.	<input type="checkbox"/>	<input type="checkbox"/>
e.	<input type="checkbox"/>	<input type="checkbox"/>

Prior period(s) if yes:

Part 4: Partnership Distributive Items for Iowa Tax Purposes

- 1. Total ordinary income (loss) from federal form 1065, line 8
- 2. Total deductions from federal form 1065, line 21
- 3. Ordinary business income (loss) from federal form 1065, line 22

Enter Dollars and Cents

▶ 1	<input type="text"/>	<input type="text"/>
▶ 2	<input type="text"/>	<input type="text"/>
▶ 3	<input type="text"/>	<input type="text"/>

Partnership Name

FEIN

Schedule B – Iowa Tax credits reported to partners on 2022 IA 1065 K-1s (except composite credits)

	Iowa Tax Credit Code	Certificate number (if applicable)	Amount
Earned by entity			
From other PTEs on K-1s			
Total.....			

Schedule C - Business Activity Ratio (BAR)
(see instructions)

Type of Income	Column A Iowa Receipts	Column B Receipts Everywhere
1. Gross receipts	▶ 1	
2. Net dividends. See instructions	▶ 2	
3. Exempt interest	▶ 3	
4. Accounts receivable interest	▶ 4	
5. Other interest.....	▶ 5	
6. Rent.....	▶ 6	
7. Royalties.....	▶ 7	
8. Capital gain/(loss).....	▶ 8	
9. Ordinary gains/(loss)	▶ 9	
10. Partnership gross receipts. Include schedule.....	▶ 10	
11. Other. Include schedule.....	▶ 11	
12. Totals. Add lines 1 through 11	▶ 12	
13. BAR to six decimal places. Divide line 12, column A, by line 12, column B.....		▶ 13 %

Partnership Name

FEIN

Iowa Schedule K – Distributive Share Items

Income/Adjustments	(a) Federal/All-source amount	(b) Amount subject to apportionment from Part 4, line 24	(c) Business Activity Ratio from Sch. C	(d) Iowa apportioned amount (column b x c)
1. Ordinary business income/(loss).....	▶ 1			
2. Net rental real estate income/(loss).....	▶ 2			
3. Other net rental income/(loss).....	▶ 3			
4. Total guaranteed payments for services.....	▶ 4			
5. Total guaranteed payments for capital.....	▶ 5			
6. Interest income.....	▶ 6			
7. Dividends.....	▶ 7			
8. Royalties.....	▶ 8			
9. Net short-term capital gain/(loss).....	▶ 9			
10. Net long-term capital gain/(loss).....	▶ 10			
11. Net section 1231 gain/(loss).....	▶ 11			
12. Other income/(loss).....	▶ 12			
Total Income. Add lines 1 through 12.....	▶			
13. Section 179 deduction.....	▶ 13			
14. Charitable contributions.....	▶ 14			
15. Investment interest expense.....	▶ 15			
16. Section 59(e)(2) expenditures.....	▶ 16			
17. Other deductions. See instructions.....	▶ 17			
Total deductions. Add lines 13 through 17.....	▶			
Balance. Total income minus total deductions.....	▶			
18. Iowa Modifications from Part 4, line 21.....	▶ 18			
19. Iowa allocated income, Part 4, line 27.....				▶ 19
20. Iowa Composite tax paid for partners with PTE-C.....				▶ 20

