

Part I: General Information

Corporation Information:

Legal Name ▶ <input type="text"/>	
Federal Employer Identification Number (FEIN) ▶ <input type="text"/>	Amended K-1 ▶ <input type="checkbox"/>

Shareholder Information:

Name ▶ <input type="text"/>					
Address ▶ <input type="text"/>					
Address 2 ▶ <input type="text"/>					
City ▶ <input type="text"/>	State ▶ <input type="text"/>	ZIP ▶ <input type="text"/>	Social Security Number (SSN) or Federal Employer Identification Number (FEIN) ▶ <input type="text"/>	Resident Shareholder ▶ <input type="checkbox"/>	Nonresident Shareholder ▶ <input type="checkbox"/>

Shareholder's Entity Type	Individual ▶ <input type="checkbox"/>	Trust/Estate ▶ <input type="checkbox"/>	Exempt Organization ▶ <input type="checkbox"/>	Other ▶ <input type="checkbox"/>
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	Enter Dollars and Cents	
Shareholder's Ownership Percentage.....	▶ <input type="text"/>	%
Shareholder's share of Iowa Receipts.....	▶ <input type="text"/>	
Shareholder's share of Receipts Everywhere.....	▶ <input type="text"/>	
Shareholder's share of total nonbusiness income.....	▶ <input type="text"/>	
S Corp Business Activity Ratio (BAR) from Schedule C, line 13 of IA 1120S.....	▶ <input type="text"/>	%

Is the S Corporation including additional attachments with this K-1?	Yes ▶ <input type="checkbox"/>	No ▶ <input type="checkbox"/>
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Corporation Name

FEIN

Part II: Shareholder's Pro Rata Share Items

Completed Iowa Schedule K-1s (including additional attachments) for all shareholders must be included with the IA 1120S Return.

Income/Adjustments

(a) Federal/All-source amounts

(b) Amounts attributable to Iowa

- 1. Ordinary business income/(loss)..... ▶ 1
- 2. Net rental real estate income/(loss)..... ▶ 2
- 3. Other net rental income/(loss)..... ▶ 3
- 4. Interest income..... ▶ 4
- 5. Dividends..... ▶ 5
- 6. Royalties..... ▶ 6
- 7. Net short-term capital gain/(loss)..... ▶ 7
- 8. Net long-term capital gain/(loss)..... ▶ 8
- 9. Net section 1231 gain/(loss)..... ▶ 9
- 10. Other income/(loss)..... ▶ 10
- Total Income. Add lines 1 through 10..... ▶**
- 11. Section 179 deduction..... ▶ 11
- 12. Charitable contributions..... ▶ 12
- 13. Investment interest expense..... ▶ 13
- 14. Section 59(e)(2) expenditures..... ▶ 14
- 15. Other deductions. See instructions..... ▶ 15
- Total deductions. Add lines 11 through 15..... ▶**
- Balance. Total income minus total deductions..... ▶**
- 16. Iowa modifications..... ▶ 16
- 17. Iowa allocated income (not apportioned on lines 1-16)..... ▶ 17

	(a) Federal/All-source amounts	(b) Amounts attributable to Iowa
▶ 1		
▶ 2		
▶ 3		
▶ 4		
▶ 5		
▶ 6		
▶ 7		
▶ 8		
▶ 9		
▶ 10		
▶		
▶ 11		
▶ 12		
▶ 13		
▶ 14		
▶ 15		
▶		
▶ 16		
▶ 17		

Part III:

Iowa Composite tax paid on behalf of shareholder on 2022 IA PTE-C.....

Corporation Name

FEIN

Part IV: Shareholder's Portion of IA Credits

Type of Iowa Credit	Certificate Number	Current Year Amount

To The Shareholder: You may have a filing requirement with the State of Iowa, even if you are not a resident. The S corporation is required to file a composite return on behalf of its nonresident shareholders, except under certain circumstances, and should notify you if they have done so. To claim any composite or tax credits, a return must be filed. Filing information for individuals, corporations, and other entities are provided on our website (tax.iowa.gov) or by calling 515-281-3114 or 800-367-3388.

Part V: Shareholder's Pro Rata Share of AMT Items (if applicable)

Include applicable amounts from federal Schedule K, line 15. Provide to individual, estate, or trust shareholder.

	(a) Federal amounts	(b) Amounts attributable to Iowa
a) Post-1986 depreciation adjustment..... ▶ a		
b) Adjusted gain/(loss)..... ▶ b		
c) Depletion other than oil and gas..... ▶ c		
d) Gross income from oil, gas, and geothermal properties..... ▶ d		
e) Deductions allocable to oil, gas, and geothermal properties.. ▶ e		
f) Other adjustments and tax preference items. ▶ f		
Include schedule		