

Name(s)  
▶

Social Security Number (SSN) or  
Federal Employer Identification Number (FEIN)  
▶

**Part I - Nonrefundable Tax Credits**

|      | A               | B                                  | C                                      | D   | E                       | F  | G              | H  |
|------|-----------------|------------------------------------|--|---|-------------------------|--|----------------|--|
|      | Tax credit code | Certificate number (if applicable) | Amount carried forward from prior year | Current year amount (earned or received from pass-through entity) | Total available (C+D=E) | Current year amount applied (may not exceed total tax liability) | Expired amount | Amount carried forward to future years (E-F-G=H) |
| 1 ▶  |                 |                                    |  |   |                         |  |                |  |
| 2 ▶  |                 |                                    |  |   |                         |  |                |  |
| 3 ▶  |                 |                                    |  |   |                         |  |                |  |
| 4 ▶  |                 |                                    |  |   |                         |  |                |  |
| 5 ▶  |                 |                                    |  |   |                         |  |                |  |
| 6 ▶  |                 |                                    |  |   |                         |  |                |  |
| 7 ▶  |                 |                                    |  |   |                         |  |                |  |
| 8 ▶  |                 |                                    |  |   |                         |  |                |  |
| 9 ▶  |                 |                                    |  |   |                         |  |                |  |
| 10 ▶ |                 |                                    |  |   |                         |  |                |  |

**Part I Total** - Sum column F and enter on line 52 of IA 1040, line 11 of IA 1040C, line 37 of the IA 1041, or line 2 of schedule C1 of IA 1120

▶



\*2241148019999\*

|                        |                        |
|------------------------|------------------------|
| Name(s)                | SSN or FEIN            |
| ▶ <input type="text"/> | ▶ <input type="text"/> |

**Part II – Refundable Tax Credits**

|                        | I<br>Tax credit code | J<br>Certificate number<br>(if applicable) | K<br>Current year amount<br>(earned or received from<br>pass-through entity) |
|------------------------|----------------------|--|--|
| 11 ▶                   | <input type="text"/> | ▶ <input type="text"/>                     | ▶ <input type="text"/>   |
| 12 ▶                   | <input type="text"/> | ▶ <input type="text"/>                     | ▶ <input type="text"/>   |
| 13 ▶                   | <input type="text"/> | ▶ <input type="text"/>                     | ▶ <input type="text"/>   |
| 14 ▶                   | <input type="text"/> | ▶ <input type="text"/>                     | ▶ <input type="text"/>   |
| 15 ▶                   | <input type="text"/> | ▶ <input type="text"/>                     | ▶ <input type="text"/>   |
| 16 ▶                   | <input type="text"/> | ▶ <input type="text"/>                     | ▶ <input type="text"/>   |
| 17 ▶                   | <input type="text"/> | ▶ <input type="text"/>                     | ▶ <input type="text"/>   |
| <b>Part II - Total</b> |                      |  | ▶ <input type="text"/>   |

**Part II - Total** - Sum column K and enter on line 62 of IA 1040, line 15 of IA 1040C, line 43 of the IA 1041, or line 3 of schedule C1 of IA 1120

**Part III – Total Credits**

Sum Part I and Part II Totals.  
Enter on line 14 of the IA 1120F, or the miscellaneous line of the Iowa Insurance Premium Tax Return

**Part III Total** ▶

**Part IV – Pass-Through Entity Information from Schedule K-1**

| L<br>Line number from<br>Part I or Part II | M<br>Pass-through entity name | N<br>Pass-through entity FEIN | O<br>Taxpayer's share of tax credit<br>from pass-through entity |
|--|-------------------------------|-------------------------------|---|
| ▶  | <input type="text"/>          | ▶ <input type="text"/>        | ▶ <input type="text"/>  |
| ▶  | <input type="text"/>          | ▶ <input type="text"/>        | ▶ <input type="text"/>  |
| ▶  | <input type="text"/>          | ▶ <input type="text"/>        | ▶ <input type="text"/>  |
| ▶  | <input type="text"/>          | ▶ <input type="text"/>        | ▶ <input type="text"/>  |
| ▶  | <input type="text"/>          | ▶ <input type="text"/>        | ▶ <input type="text"/>  |
| ▶  | <input type="text"/>          | ▶ <input type="text"/>        | ▶ <input type="text"/>  |



\*2241148029999\*