

Instructions for completing the Partnership/S Corporation CD

This layout is to be used for tax year(s) 2010 and after.

The format of the file is in ASCII.

All fields with dollar amounts will have the sign in front (+ or -) and contain only whole dollars, no cents, no commas or spaces. Value will be right justified, zero filled, with the sign as the left most character. Format will look like this: **+/-0000000000**.

Example: \$150,000 will be formatted as: +00000150000

Business Activity Ratio is in decimal format. Format will look like this: 0.000000

Example: Iowa apportionment of 100% will be formatted as: **1.000000**

Iowa apportionment less than 100%, such as 33 1/3%, will be formatted as: **0.333333**

Any alphanumeric field that does not have a value should be fully populated with spaces.

Any numeric field that does not have a value should be treated as if the value is 0. Value will be right justified, zero filled, with the sign as the left most character. Format will look like this: **+0000000000**

Unique values for the SSNs per K-1 are required. If the SSN is unknown, populate with zeros.

The Certificate Number field, in Part III of the Schedule K-1, is required for any of the Iowa Credits the partner has claimed other than the IA Income Tax Withheld.

More than one partnership return can be included on a CD. However, each partnership return must be a separate file on the CD. If more than one partnership return is included in one file, the CD will not load.