

Part I: General Information
Corporation Information:

Name _____
Federal Employer Identification Number (FEIN) _____ ▲

Shareholder Information:

Name _____ ▲
Social Security Number/FEIN _____ ▲
Address _____
City _____ State _____ ZIP _____
Resident Shareholder Nonresident Shareholder

Amended K-1

Shareholder's Entity Type: ▲

Individual Estate.....
Trust Bank.....
Exempt Organization.....
Shareholder's Ownership Percentage %
S Corp Iowa Receipts.....\$00
S Corp Total Receipts\$00
S Corp Business Activity Ratio from
page 1, Part IV, line 13 of IA1120S..... %

Part II: Shareholder's Pro Rata Share Items

Completed Iowa Schedule K-1s for all shareholders must be included with the IA 1120S Return for S Corporation.

| Income/Adjustments | (a) Federal K-1 Amount | (b) Nonresident Business Activity Ratio | (c) Nonresident Apportionable to Iowa (a) x (b) |
|--|---------------------------|---|---|
| 1. Ordinary business income/(loss) | | | |
| 2. Net rental real estate income/(loss) | | | |
| 3. Other net rental income/(loss)..... | | | |
| 4. Interest income | | | |
| 5. Dividends line 5a, federal K-1 | | | |
| 6. Royalties | | | |
| 7. Net short-term capital gain/(loss)..... | | | |
| 8. Net long-term capital gain/(loss) line 9a, federal K-1 | | | |
| 9. Net section 1231 gain/(loss) | | | |
| 10. Other income/(loss) | | | |
| Total Income. Add lines 1 through 10 | | | |
| 11. Section 179 deduction as adjusted for Iowa | | | |
| 12. Other deductions | | | |
| Total deductions. Add lines 11 and 12 | | | |
| Balance. Subtract total deductions from total income | | | ▲ |
| 13. Credits from the credit section of federal K-1 | | | |
| 14. a) Post-1986 depreciation adjustment | | | |
| b) Adjusted gain/(loss) | | | |
| c) Depletion other than oil and gas | | | |
| d) Gross income from oil, gas, and geothermal properties . | | | |
| e) Deductions allocable to oil, gas, and geothermal properties..... | | | |
| f) Other adjustments and tax preference items. Include schedule | | | |
| 15. Modifications Schedule | | | |
| a) All Source Modifications _____ | | | |
| b) Business Activity Ratio _____ | | | |
| c) Apportionable to Iowa (a) x (b) _____ | | | |

Part III: Shareholders Portion of IA Credits/Withholding

| Type of Iowa Credit | Certificate Number | Current Year Amount |
|------------------------|--------------------|---------------------|
| IA Income Tax Withheld | | |
| | | |
| | | |

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