

Instructions

If a nonresident does not own or lease property in Iowa or have other nexus with Iowa as described in Rule 46.4(6) “b”(5), items “3”, “4”, and “5”, the nonresident is not subject to Iowa income tax on the income payments for agricultural commodities or products. The nonresident’s income payments should not be included on the listing.

If a withholding agent is unable to obtain information on income payments on sales of agricultural items from the nonresident, the agent is not required to withhold. The agent must provide written evidence showing an attempt was made to acquire all the information.

County Code is the 2-digit Iowa county code number for the first one of the following that applies:

1. County in which the nonresident owns real property or personal property.
2. County in which the nonresident leased real property or personal property.
3. County in which the nonresident has agricultural products stored or where livestock was located.
4. County where the nonresident was performing custom farming activities in the year.
5. County where the nonresident has other business activities in Iowa other than merely sales activities.

Send this form by April 1 of the following year to:

Compliance Services - Individual
Iowa Department of Revenue
PO Box 10456
Des Moines IA 50306-0456

**Questions?
Contact an Iowa Department of Revenue
Tax Specialist**

E-Mail: idr@iowa.gov
Phone: 1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)
or 515-281-3114

IOWA COUNTIES AND COUNTY NUMBERS

01-ADAIR	26-DAVIS	51-JEFFERSON	76-POCAHONTAS
02-ADAMS	27-DECATUR	52-JOHNSON	77-POLK
03-ALLAMAKEE	28-DELAWARE	53-JONES	78-POTTAWATTAMIE
04-APPANOOSE	29-DES MOINES	54-KEOKUK	79-POWESHIEK
05-AUDUBON	30-DICKINSON	55-KOSSUTH	80-RINGGOLD
06-BENTON	31-DUBUQUE	56-LEE	81-SAC
07-BLACK HAWK	32-EMMET	57-LINN	82-SCOTT
08-BOONE	33-FAYETTE	58-LOUISA	83-SHELBY
09-BREMER	34-FLOYD	59-LUCAS	84-SIOUX
10-BUCHANAN	35-FRANKLIN	60-LYON	85-STORY
11-BUENA VISTA	36-FREMONT	61-MADISON	86-TAMA
12-BUTLER	37-GREENE	62-MAHASKA	87-TAYLOR
13-CALHOUN	38-GRUNDY	63-MARION	88-UNION
14-CARROLL	39-GUTHRIE	64-MARSHALL	89-VAN BUREN
15-CASS	40-HAMILTON	65-MILLS	90-WAPELLO
16-CEDAR	41-HANCOCK	66-MITCHELL	91-WARREN
17-CERRO GORDO	42-HARDIN	67-MONONA	92-WASHINGTON
18-CHEROKEE	43-HARRISON	68-MONROE	93-WAYNE
19-CHICKASAW	44-HENRY	69-MONTGOMERY	94-WEBSTER
20-CLARKE	45-HOWARD	70-MUSCATINE	95-WINNEBAGO
21-CLAY	46-HUMBOLDT	71-O'BRIEN	96-WINNESHIEK
22-CLAYTON	47-IDA	72-OSCEOLA	97-WOODBURY
23-CLINTON	48-IOWA	73-PAGE	98-WORTH
24-CRAWFORD	49-JACKSON	74-PALO ALTO	99-WRIGHT
25-DALLAS	50-JASPER	75-PLYMOUTH	