Iowa Department of Revenue
www.iowa.gov/tax

2015 Nonresident Request for Release From Withholding

For calendar year 2015 or fiscal year beginning _____ , _____ **and ending** _____ , _____

Name	Social Security Number	Daytime Telephone Number

Address	City	State	ZIP

Income from Iowa source(s). Name and Address of Payer	Iowa Estimated Gross Income	Related Expenses	Iowa Estimated Net Income
a)			a)
b)			b)
☐ Exempt: Check this box if you are exempt from paying Iowa estimated tax. ☐ Tax Due: Check this box if payment and an IA 1040ES are attached.		**Total Estimated Iowa Net Income:** Add net income on lines a and b.	

44-017a (07/23/14)

Instructions

In general, if paying a nonresident an Iowa nonwage payment, Iowa withholding must be withheld at a rate of 5% of the payment amount. Nonresidents who prefer to make an Iowa estimated payment instead must file this Nonresident Request for Release from Withholding form. Any income paid in excess of the amount stated will be subject to withholding.

Who needs to file and pay estimates? Anyone who expects to have a tax liability of $200 or more when filing their Iowa income tax return. The IA 1040ES vouchers and instructions are available from our Web site at www.iowa.gov/tax/

Exempt: Nonresidents who are exempt from filing an Iowa return or from paying estimated tax should check the box.

Tax Due: If tax is due, this form must be submitted with the tax due and appropriate IA 1040ES voucher to the Iowa Department of Revenue. This form must be filed prior to receiving the Iowa-source payment/income.

Mail to: Compliance Services, Iowa Department of Revenue, PO Box 10456, Des Moines IA 50306-0456. Once the properly completed form, payment, and IA 1040ES (if applicable) are received, the Department will issue a letter to the payer authorizing payment without Iowa withholding.

You must file an Iowa income tax return if:

- You were a nonresident or part-year resident and your net income from Iowa sources was $1,000 or more
- You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax, even if Iowa-source income is less than $1,000

44-017b (07/08/13)

FILE ELECTRONICALLY

Make your estimated payments through eFile & Pay

www.iowa.gov/tax