



Iowa Department of **REVENUE**

The Iowa Department of Revenue has designed this practice packet for use by students in completing Iowa individual income tax returns.

For ease of use in a classroom setting, this packet shows completed returns which could be filed on paper.

The Department highly recommends filing returns electronically. Most students will be able to eFile for free.

The materials included in this packet are intended for general educational purposes only.

Anyone involved in an audit or protest must contact the Department representative they are working with on that issue.



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Example 1 – Information about the Taxpayer

Name: Jane Jones

Address: 200 Shady Lane
Ankeny, IA 50021

Jane has lived at this address throughout 2015.

Jane is claimed as a dependent on her parent's Iowa income tax return.

Jane earned wages from a part-time job.

Jane earned interest from a bank account.

Example 1

Instructions for Steps & Lines on the IA 1040 Applicable to Jane Jones

(also see Expanded Instructions online at <https://tax.iowa.gov/expanded-instructions-view>)

STEP 1 NAME AND ADDRESS

Name and Mailing Address

Enter her name and mailing address on the return.

Social Security Number

Enter her Social Security Number in the “Your SSN” box on the form.

County

Enter the number of the county she lived in on December 31, 2015.

County and school district numbers can be found in the 2015 IA1040 Instructions at the back of this packet.

School District Number

Enter the number of the school district she lived in on December 31, 2015. This matters because some school districts levy an additional surtax which is calculated on line 54.

STEP 2 FILING STATUS

Filing status must be marked. This determines calculations for other sections of the return.

Status 1. Single

Check filing status 1 because Jane was unmarried on December 31, 2015. All single filers must also answer the question, "Were you claimed as a dependent on another person's Iowa return?"

If this question is not answered, the taxpayer will be taxed as a dependent, which means she will be subject to a lower threshold for the exemption from tax (see Step 6).

The IRS determines whether or not a person is a dependent. The IRS has guidelines that also determine which parent/guardian can claim a dependent when separate returns are filed (such as in the case of divorced parents). The Iowa Department of Revenue follows those IRS guidelines.

STEP 3 EXEMPTION CREDITS

A. YOU

a. Personal Credit

Because Jane filed single (filing status 1), she enters 1 in the Personal Credit blank to the right of the triangle in the right column.

Add the number of personal credits and multiply by \$40. Enter this amount on the \$ line on the far right.

Note to dependents filing their own returns:

Jane may claim a \$40 personal exemption credit even though she is claimed as a dependent on another person's Iowa return.

STEP 5 GROSS INCOME

Filing Status 1

Complete only column A (You or Joint).

1. WAGES, SALARIES, TIPS, ETC.

Report the amount shown in box 1 of the W-2.

2. TAXABLE INTEREST INCOME.

Report the amount shown in box 1 of the 1099-INT.

Jane has no other source of income, so the remaining lines under Step 4 can be left blank.

15. GROSS INCOME.

Add lines 1 through 14 and enter the total.

STEP 6 ADJUSTMENTS TO INCOME

25. TOTAL ADJUSTMENTS.

Jane has no adjustments, so lines 16 through 24 can be left blank and the sum entered as zero.

26. NET INCOME.

Subtract line 25 from line 15 and enter the result.

As a dependent of someone filing an Iowa return, Jane is using filing status 1 (single). Jane is exempt from Iowa tax because her net income on line 26 is less than \$5,000, the filing threshold for dependents.

Taxpayers filing status 1, but not claimed as a dependent on another Iowa tax return are exempt from Iowa tax if net income is less than \$9,000, the filing threshold for single filers under age 65.

Qualifications for Exemption from Iowa Tax

Because Jane qualifies for the Iowa low income exemption, enter the words “low income exemption” in the area to the left of her net income figure on line 26. Enter zero on line 55 and complete the remainder of the return.

Even though Jane owes no Iowa tax, she must file an Iowa income tax return to get a refund of her Iowa tax withheld.

Exemption from tax:

Because Jane was exempt from Iowa tax, she may want to change her IA W-4 form with her employer to eliminate Iowa withholding from her wages for future years, as long as her wages for the next calendar year are expected to stay below the filing threshold.

STEP 9 TAX CREDITS AND CHECKOFF CONTRIBUTIONS (TAX CALCULATION)

55. TOTAL STATE AND LOCAL TAX.

Enter zero, since the low income exemption applies.

56. TOTAL STATE AND LOCAL TAX BEFORE CONTRIBUTIONS.

Enter zero, since no tax is owed.

57. CONTRIBUTIONS.

All filers can volunteer to contribute to one of the four check-offs listed on the tax return. Any amounts indicated on these lines will result in a lower refund or a higher tax owed with the return. Amounts should be entered in the line next to the specific check-off and totaled on line 57. Jane chooses to skip this line.

58. TOTAL STATE AND LOCAL TAX AND CONTRIBUTIONS.

Jane has no Iowa tax liability. Enter zero.

STEP 10 CREDITS

63. TOTAL REFUNDABLE IOWA CREDITS.

Jane has no refundable credits. Enter zero.

66. IOWA INCOME TAX WITHHELD.

Enter the total amount of income tax withheld for Iowa from box 17 of Jane’s W-2 and box 15 of Jane’s 1099-INT.

68. TOTAL.

Add the amounts on lines 63 and 66 and enter the total.

69. TOTAL CREDITS.

Enter the amount from line 68.

STEP 11 REFUND OR AMOUNT DUE

70. AMOUNT YOU OVERPAID.

If line 69 is more than line 58, subtract line 58 from line 69 and enter the difference on line 70. This amount can be refunded to her.

71. AMOUNT TO BE REFUNDED.

Enter the amount shown on line 70 to be refunded.

Paper-filers:

Allow at least 10 - 12 weeks to receive your refund. Errors delay return processing. Typically, paper returns have an error rate of 30%. Errors can delay a refund up to six additional months. Direct deposit is not available to paper filers.

E-filers:

Receive a refund in two weeks or less by filing electronically. Typically, less than 10% of electronic returns need review each year. Iowa has several options for e-filing that can be found at the Iowa Department of Revenue website. Some of them are free. Direct deposit is available only to e-filers. Direct deposit of Iowa refunds can only be made into one account.

STEP 13: SIGNATURE

Returns are not processed and refunds are not issued if returns are not signed. Include a telephone number. Electronic returns include alternative methods for “signing” the return as part of the submittal process.

Example 1

		a Employee's social security number 111-22-3333	OMB No. 1545-0008			
b Employer identification number (EIN) 42-0000000		1 Wages, tips, other compensation 4,500.00		2 Federal income tax withheld 228.00		
c Employer's name, address, and ZIP code Part-Time Job		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Jane Jones 200 Shady Lane Ankeny, IA 50021		Last name Suff.		11 Nonqualified plans		
f Employee's address and ZIP code		13 Statutory employee <input type="checkbox"/>		12a		
		Retirement plan <input type="checkbox"/>		12b		
		Third-party sick pay <input type="checkbox"/>		12c		
		14 Other		12d		
15 State IA	Employer's state ID number 42-0000000-001	16 State wages, tips, etc. 4,500.00	17 State income tax 12.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
 Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

2015

Department of the Treasury—Internal Revenue Service

Example 1

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <i>Bank Account</i>		Payer's RTN (optional)	OMB No. 1545-0112		2015 Form 1099-INT	Interest Income
		1 Interest income \$ <i>10.00</i>				
PAYER'S federal identification number <i>35-0000000</i>		RECIPIENT'S identification number <i>111-22-3333</i>		2 Early withdrawal penalty \$		Copy B For Recipient
RECIPIENT'S name <i>Jane Jones</i>		3 Interest on U.S. Savings Bonds and Treas. obligations \$		4 Federal income tax withheld \$ <i>-0-</i>		
Street address (including apt. no.) <i>200 Shady Lane</i>		6 Foreign tax paid \$		5 Investment expenses \$		
City or town, state or province, country, and ZIP or foreign postal code <i>Ankeny, IA 50021</i>		8 Tax-exempt interest \$		7 Foreign country or U.S. possession \$		
FATCA filing requirement <input type="checkbox"/>		10 Market discount \$		9 Specified private activity bond interest \$		
Account number (see instructions)		12		11 Bond premium \$		
		13 Bond premium on tax-exempt bond \$		14 Tax-exempt and tax credit bond CUSIP no.		
		15 State <i>IA</i>		16 State identification no. <i>35-0000000-001</i>		
		17 State tax withheld \$ <i>-0-</i>				

Form **1099-INT**

(keep for your records)

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service



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CLEAR

2015 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning and ending

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name: **JONES** Your first name/middle initial: **JANE**

Spouse's last name: Spouse's first name/middle initial:

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: **200 SHADY LANE**

City, State, ZIP: **ANKENY, IA 50021**

Spouse SSN: Your SSN: **111-22-3333**

Email Address:

Step 2 Filing Status: Mark one box only.

1 Single: Were you claimed as a dependent on another person's Iowa return? Yes No

2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

3 Married filing separately on this combined return. Spouse use column B.

4 Married filing separate returns. Spouse's name: SSN: Net Income: \$

5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6 Qualifying Widow(er) with dependent child. Name: SSN:

Check this box if you or your spouse were 65 or older as of 12/31/15.

Residence on 12/31/15: County No. **77** School District No. **0261**

Dependent children for whom an exemption is claimed in Step 3

How many have health care coverage? (including Medicaid or hawk-) How many do not have health care coverage?

Step 3 Exemptions

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3

b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind

c. Dependents: Enter 1 for each dependent

d. Enter first names of dependents here

B. Spouse (Filing Status 3 ONLY)

X \$ 40 - \$ 0 X \$ 20 - \$ 0 X \$ 40 - \$ 0

X \$ 40 - \$ 0

9. Total \$ 40

A. You or Joint

1 X \$ 40 - \$ 40

X \$ 20 - \$ 0

X \$ 40 - \$ 0

9. Total \$ 40

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet

B. Spouse/Status 3

A. You or Joint

Step 5 Gross Income

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc	.00	4,500.00		
2. Taxable interest income. If more than \$1,500, complete Sch. B	.00	10.00		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B	.00	.00		
4. Alimony received	.00	.00		
5. Business income/(loss) from federal Schedule C or C-EZ	.00	.00		
6. Capital gain/(loss), federal Sch. D if required for federal purposes	.00	.00		
7. Other gains/(losses) from federal form 4797	.00	.00		
8. Taxable IRA distributions	.00	.00		
9. Taxable pensions and annuities	.00	.00		
10. Rents, royalties, partnerships, estates, etc	.00	.00		
11. Farm income/(loss) from federal Schedule F	.00	.00		
12. Unemployment compensation. See instructions	.00	.00		
13. Gambling winnings	.00	.00		
14. Other income, bonus depreciation, and section 179 adjustment	.00	.00		
15. Gross Income. Add lines 1-14			.00	4,510.00

NOTE: Use only blue or black ink, no pencils or red ink.

Step 6 Adjustments to Income

16. Payments to an IRA, Keogh, or SEP	.00	.00		
17. Deductible part of self-employment tax	.00	.00		
18. Health insurance deduction	.00	.00		
19. Penalty on early withdrawal of savings	.00	.00		
20. Alimony paid	.00	.00		
21. Pension/retirement income exclusion	.00	.00		
22. Moving expense deduction from federal form 3903	.00	.00		
23. Iowa capital gain deduction; certain sales only. Include IA 100	.00	.00		
24. Other adjustments	.00	.00		
25. Total adjustments. Add lines 16-24			.00	0.00
26. Net Income. Subtract line 25 from line 15			.00	4,510.00

Step 7 Federal Tax Addition and Deduction

27. Federal income tax refund/overpayment received in 2015	.00	.00		
28. Self-employment/household employment/other federal taxes	.00	.00		
29. Addition for federal taxes. Add lines 27 and 28			.00	.00
30. Total. Add lines 26 and 29			.00	.00
31. Federal tax withheld	.00	.00		
32. Federal estimated tax payments made in 2015	.00	.00		
33. Additional federal tax paid in 2015 for 2014 and prior years	.00	.00		
34. Deduction for federal taxes. Add lines 31, 32, and 33			.00	.00
35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2			.00	.00



41-001 (09/02/15)



Example 1

JONES, JANE - 111223333

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income				
36. BALANCE. From side 1, line 35			.00	.00
37. Deduction. Check one box <input type="checkbox"/> Itemized (Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>			.00	.00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36			.00	.00
Step 9 Tax, Credits, and Check-off Contributions				
39. Tax from tables or alternate tax LOW INCOME			.00	0.00
40. Iowa lump-sum tax. 25% of federal tax from form 4972			.00	.00
41. Iowa alternative minimum tax. Include IA 6251			.00	.00
42. Total tax. ADD lines 39, 40, and 41			.00	0.00
43. Total exemption credit amount(s) from Step 3, side 1			.00	.00
44. Tuition and textbook credit for dependents K-12			.00	.00
45. Volunteer firefighter/EMS/reserve peace officer credit			.00	.00
46. Total credits. ADD lines 43, 44, and 45			.00	.00
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero			.00	.00
48. Credit for nonresident or part-year resident. Include IA 126 and federal return			.00	.00
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero			.00	.00
50. Out-of-state tax credit. Include IA 130			.00	.00
51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero			.00	.00
52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule			.00	.00
53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero			.00	.00
54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53. 0.00%			.00	.00
55. Total state and local tax. ADD lines 53 and 54			.00	0.00
56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here			.00	0.00
57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
Fish/Wildlife 57a: <input type="checkbox"/> State Fair 57b: <input type="checkbox"/> Firefighters/Veterans 57c: <input type="checkbox"/> Child abuse Prevention 57d: <input type="checkbox"/> Enter here				0.00
58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here			.00	0.00
Step 10 Credits				
59. Iowa Fuel tax credit. Include IA 4136			.00	.00
60. Check One: Child and dependent care credit <input type="checkbox"/> OR <input type="checkbox"/> Early childhood development credit			.00	.00
61. Iowa earned income tax credit. 15.0% (.15) of federal credit			.00	.00
62. Other refundable credits. Include IA 148 Tax Credits Schedule			.00	.00
63. Total refundable Iowa credits. ADD lines 59 - 62			.00	0.00
64. RESERVED FOR FUTURE USE			.00	0.00
65. Taxpayers trust fund tax credit. The credit for 2015 is \$0			.00	0.00
66. Iowa income tax withheld			.00	12.00
67. Estimated and voucher payments made for tax year 2015			.00	.00
68. TOTAL. ADD lines 63, 65, 66, and 67			.00	12.00
69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here				12.00
Step 11 Refund or Amount Due				
70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid			.00	12.00
71. Amount of line 70 to be REFUNDED. REFUND				12.00
72. Amount of line 70 to be applied to your 2016 estimated tax			.00	.00
73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE			.00	.00
74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>			.00	.00
75. Penalty and interest <input type="checkbox"/> 75a. Penalty .00 <input type="checkbox"/> 75b. Interest .00 ADD. Enter total			.00	0.00
76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here. PAY THIS AMOUNT			.00	0.00
Step 12				
Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> Spouse	<input type="checkbox"/> Yourself		
	<input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/> \$1.50 to Democratic Party		
	<input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/> \$1.50 to Republican Party		
	<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/> \$1.50 to Campaign Fund		

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE 02/01/2016 Check if Deceased Date of Death Preparer's Signature Date

SIGN HERE Spouse's Signature Date Check if Deceased Date of Death Preparer's PTIN Firm's FEIN

Daytime Telephone Number Daytime Telephone Number

CLEAR PRINT



This return is due May 2, 2016. Please sign, enclose W-2s, and verify SSNs. You can pay online at <https://tax.iowa.gov/> Make check payable to Treasurer, State of Iowa. MAILING ADDRESS: Iowa Income Tax Document Processing, PO BOX 9187, Des Moines IA 50306-9187.

Example 2 – Information about the Taxpayer

Name: John Smith

Address: 100 Wistful Vista Ave.
Clear Lake, IA 50428

John has lived at this address throughout 2015.

John is claimed as a dependent on his parent's Iowa income tax return.

John earned wages from a part-time job.

John earned interest from a bank account.

John filed federal and Iowa income tax returns for tax year 2014.

John did not qualify for the low income exemption on his 2014 Iowa return.

John claimed a federal tax deduction on his 2014 Iowa return.

John received a federal income tax refund of \$150 in 2015.

John does not itemize deductions.

Example 2

Instructions for Steps & Lines on the IA 1040 Applicable to John Smith

(also see Expanded Instructions online at <https://tax.iowa.gov/expanded-instructions-view>)

STEP 1 NAME AND ADDRESS

Name and Mailing Address

Enter his name and mailing address on the return.

Social Security Number

Enter his Social Security Number in the “Your SSN” box on the form.

County

Enter the number of the county he lived in on December 31, 2015.

County and school district numbers can be found in the 2015 IA1040 Instructions at the back of this packet.

School District Number

Enter the number of the school district he lived in on December 31, 2015. This matters because some school districts levy an additional surtax which is calculated on line 54.

STEP 2 FILING STATUS

Filing status must be marked. This determines calculations for other sections of the return.

Status 1. Single

Check filing status 1 because John was unmarried December 31, 2015. All single filers must also answer the question, "Were you claimed as a dependent on another person's Iowa return?"

If this question is not answered, the taxpayer will be taxed as a dependent, which means he will be subject to a lower threshold for the exemption from tax (see Step 6).

The IRS determines whether or not a person is a dependent. The IRS has guidelines that also determine which parent/guardian can claim a dependent when separate returns are filed (such as in the case of divorced parents). The Iowa Department of Revenue follows those IRS guidelines.

STEP 3 EXEMPTION CREDITS

A. YOU

a. Personal Credit

Because John is filing single (filing status 1), he enters 1 in the Personal Credit blank to the right of the triangle in the right column.

Add the number of personal credits and multiply by \$40. Enter this amount on the \$ line on the far right.

Note to dependents filing their own returns:

John may claim a \$40 personal exemption credit even though he is claimed as a dependent on another person's Iowa return.

STEP 5 GROSS INCOME

Filing Status 1

Complete only column A (You or Joint).

1. WAGES, SALARIES, TIPS, ETC.

Report the amount shown in box 1 of the W-2.

2. TAXABLE INTEREST INCOME.

Report the amount shown in box 1 of the 1099-INT.

John has no other source of income, so the remaining lines under Step 4 can be left blank.

15. GROSS INCOME.

Add lines 1 through 14 and enter the total.

STEP 6 ADJUSTMENTS TO INCOME

25. TOTAL ADJUSTMENTS.

John has no adjustments, so lines 16 through 24 can be left blank and the sum entered as zero.

26. NET INCOME.

Subtract line 25 from line 15 and enter the result.

A dependent claimed on another person's Iowa return who is using filing status 1 (single) is exempt from Iowa tax if net income on line 26 is less than \$5,000. John is not exempt.

Taxpayers filing status 1 but not claimed as a dependent on another Iowa tax return are exempt from Iowa tax if net income is less than \$9,000, the filing threshold for single filers under age 65.

STEP 7 FEDERAL TAX ADDITION AND DEDUCTION

27. FEDERAL INCOME TAX REFUND/OVERPAYMENT RECEIVED IN 2015.

John must report the amount of federal refund he received on line 27 because he filed an Iowa tax return in 2014 and deducted the federal tax payment. The amount reported on this line should not exceed the total amount of any federal tax deduction taken on the prior year(s) Iowa return.

Include the following:

- The refund received on John's 2014 federal tax return

To find the amount received, John can check the copy of his return from the prior year (it is very important to keep copies of tax returns for at least 10 years) or call the IRS at 1-800-829-1040. This information is not available from the Iowa Department of Revenue.

- Any federal refunds received in 2015 for other years that were amended or filed late

29. ADDITION FOR FEDERAL TAXES.

Add lines 27 and 28 and enter the total.

30. TOTAL.

Add lines 26 and 29. Iowa requires federal refunds received during the year to be included as taxable income.

31. FEDERAL TAX WITHHELD.

Enter the sum of amounts listed in box 2 labeled “Federal income tax withheld” on the W-2 and box 4 on the 1099-INT.

34. DEDUCTION FOR FEDERAL TAXES.

Add lines 31, 32, and 33. Iowa allows taxpayers to take a deduction for federal income tax paid during the year.

35. BALANCE.

Subtract the amount on line 34 from line 30 and enter here and on line 36.

STEP 8 TAXABLE INCOME (ITEMIZED OR STANDARD DEDUCTION)

37. DEDUCTION.

John may itemize deductions or claim the Iowa standard deduction, whichever is larger.

The standard deduction is a flat dollar amount that reduces the amount of income which is taxed.

Itemized deductions include things like:

- Medical & dental expenses
- Property taxes
- Home mortgage interest
- Charitable contributions

John does not have these types of deductions, so he chooses to take the standard deduction.

Standard Deduction

For tax year 2015, the Iowa standard deduction for filing status 1 is \$1,950. Check the standard box on line 37 and enter \$1,950 on line 37. The amount is increased for inflation each year.

38. TAXABLE INCOME.

Subtract line 37 from line 36 and enter the difference.

**STEP 9 TAX CREDITS AND CHECKOFF
CONTRIBUTIONS (TAX CALCULATION)**

39. TAX FROM TABLES OR ALTERNATE TAX.

Taxpayers using filing status 1 cannot use the alternate tax. Calculate John's tax liability using the tax tables found in the 2015 IA1040 Instructions available at the back of this packet (pages 45 – 49). Find the income range in which the amount on line 38 falls (over \$5,150 – but not over \$5,200) and enter the corresponding amount of tax (\$68) on line 39.

42. TOTAL TAX.

Add lines 39, 40, and 41.

43. TOTAL EXEMPTION CREDIT AMOUNT.

Enter the total amount of exemption credits from Step 3, side 1 of the IA 1040.

46. TOTAL CREDITS.

Add lines 43, 44, and 45.

47. BALANCE.

Subtract the amount on line 46 from the amount on line 42.

49. BALANCE.

Subtract the amount on line 48 from line 47.

51. BALANCE.

Subtract the amount on line 50 from the amount on line 49.

53. BALANCE.

Subtract the amount on line 52 from the amount on line 51.

54. SCHOOL DISTRICT SURTAX/EMERGENCY MEDICAL SERVICES SURTAX.

School District Surtax

Multiply the amount on line 53 by the surtax rate and enter the result. The school district surtax rate list can be found in the 2015 IA 1040 Instructions available at the back of this packet (pages 43 – 44).

Residents of school districts that do not have a surtax should enter zero on line 54.

The applicable school district is the one in which John resided on the last day of the tax year.

Emergency Medical Services (EMS) Surtax

Counties may impose a countywide Emergency Medical Services (EMS) income surtax. At this time, Appanoose is the only county that has an EMS surtax. The EMS surtax is included in the school district surtax list.

55. TOTAL STATE AND LOCAL TAX.

Add lines 53 and 54 and enter the total on line 55.

56. TOTAL STATE AND LOCAL TAX BEFORE CONTRIBUTIONS.

Enter the amount from line 55 on line 56.

57. CONTRIBUTIONS.

All filers can volunteer to contribute to one of the four check-offs listed on the tax return. Any amounts indicated on these lines will result in a lower refund or a higher tax owed with the return. Amounts should be entered in the line next to the specific check-off and totaled on line 57. John chooses to skip this line.

58. TOTAL STATE AND LOCAL TAX AND CONTRIBUTIONS.

Add lines 56 and 57 and enter the total on line 58.

STEP 10 CREDITS

63. TOTAL REFUNDABLE CREDITS.

Add the amounts on lines 59 through 62 and enter the total.

66. IOWA INCOME TAX WITHHELD.

Enter the total amount of income tax withheld for Iowa from box 17 of John's W-2 and box 15 of John's 1099-INT.

68. TOTAL.

Add the amounts on lines 63 and 66 and enter the total.

69. TOTAL CREDITS.

Enter the amount from line 68.

STEP 11 REFUND OR AMOUNT DUE

70. AMOUNT YOU OVERPAID.

If line 69 is more than line 58, subtract line 58 from line 69 and enter the difference on line 70. This amount can be refunded to her.

71. AMOUNT TO BE REFUNDED.

Enter the amount shown on line 70 to be refunded.

Paper-filers:

Allow at least 10 - 12 weeks to receive your refund. Errors delay return processing. Typically, paper returns have an error rate of 30%. Errors can delay a refund up to six additional months. Direct deposit is not available to paper filers.

E-filers:

Receive a refund in two weeks or less by filing electronically. Typically, less than 10% of electronic returns need review each year. Iowa has several options for e-filing that can be found at the Iowa Department of Revenue website. Some of them are free. Direct deposit is available only to e-filers. Direct deposit of Iowa refunds can only be made into one account.

STEP 13: SIGNATURE

Returns are not processed and refunds are not issued if returns are not signed. Include a telephone number. Electronic returns include alternative methods for “signing” the return as part of the submittal process.

Example 2

		a Employee's social security number 444-55-6666		OMB No. 1545-0008		
b Employer identification number (EIN) 42-0000000		1 Wages, tips, other compensation 7,500.00		2 Federal income tax withheld 528.00		
c Employer's name, address, and ZIP code Part-Time Job		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name John Smith 100 Wistful Vista Ave Clear Lake, IA 50428		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State	Employer's state ID number IA 42-0000000-001	16 State wages, tips, etc. 7,500.00	17 State income tax 108.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement
 Copy 2—To Be Filed With Employee's State, City, or Local
 Income Tax Return

2015

Department of the Treasury—Internal Revenue Service

Example 2

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		2015	Interest Income
Bank Account		1 Interest Income	Form 1099-INT			
		\$ 15.00				
PAYER'S federal identification number		RECIPIENT'S identification number	2 Early withdrawal penalty		Copy B	For Recipient
35-0000000		444-55-6666	\$			
RECIPIENT'S name		4 Federal income tax withheld	5 Investment expenses	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.		
John Smith		\$ -0-	\$			
Street address (including apt. no.)		6 Foreign tax paid	7 Foreign country or U.S. possession			
100 Wistful Vista Ave		\$				
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest	9 Specified private activity bond interest			
Clear Lake, IA 50428		\$	\$			
FATCA filing requirement		10 Market discount	11 Bond premium			
<input type="checkbox"/>		\$	\$			
Account number (see instructions)		12	13 Bond premium on tax-exempt bond			
		\$	\$			
		14 Tax-exempt and tax credit bond CUSIP no.	15 State	16 State identification no.	17 State tax withheld	
			IA	35-0000000-001	\$ -0-	
					\$	

Form 1099-INT

(keep for your records)

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service



PRINT

PLEASE, USE THE GREEN PRINT BUTTON TO PRINT THIS FORM. THANK YOU.

CLEAR

2015 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning and ending

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name SMITH Your first name/middle initial JOHN
Spouse's last name Spouse's first name/middle initial

Current mailing address (number and street, apartment, lot, or suite number) or PO Box
100 WISTFUL VISTA AVE
City, State, ZIP CLEAR LAKE, IA 50428

Spouse SSN Your SSN 444-55-6666 Email Address:

Step 2 Filing Status: Mark one box only. Check this box if you or your spouse were 65 or older as of 12/31/15.

1 Single: Were you claimed as a dependent on another person's Iowa return? Yes No
2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3 Married filing separately on this combined return. Spouse use column B.
4 Married filing separate returns. Spouse's name: SSN: Net Income: \$
5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.
6 Qualifying Widow(er) with dependent child. Name: SSN:

Residence on 12/31/15: County No. 17 School District No. 1233
Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage?(including Medicaid or hawk-)
How many do not have health care coverage?

Step 3 Exemptions
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind
c. Dependents: Enter 1 for each dependent
d. Enter first names of dependents here

Table with columns for B. Spouse (Filing Status 3 ONLY) and A. You or Joint, showing exemption amounts for personal credit, age, and dependents.

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet

Table for Step 4 showing reportable social security benefits for B. Spouse/Status 3 and A. You or Joint across 15 categories.

NOTE: Use only blue or black ink, no pencils or red ink.

Table for Step 5 Gross Income and Step 6 Adjustments to Income, showing adjustments like IRA, Keogh, SEP, health insurance, etc.

Table for Step 7 Federal Tax Addition and Deduction, showing federal income tax refund, self-employment taxes, federal tax withheld, etc.



2015 IA 1040, page 2

Example 2

SMITH, JOHN - 44456666

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income				
36. BALANCE. From side 1, line 35.....			.00	7,137.00
37. Deduction. Check one box <input type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input checked="" type="checkbox"/>			.00	1,950.00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			.00	5,187.00
Step 9 Tax, Credits, and Check-off Contributions				
39. Tax from tables or alternate tax.....			.00	68.00
40. Iowa lump-sum tax. 25% of federal tax from form 4972.....			.00	.00
41. Iowa alternative minimum tax. Include IA 6251.....			.00	.00
42. Total tax. ADD lines 39, 40, and 41.....			.00	68.00
43. Total exemption credit amount(s) from Step 3, side 1.....			.00	40.00
44. Tuition and textbook credit for dependents K-12.....			.00	.00
45. Volunteer firefighter/EMS/reserve peace officer credit.....			.00	.00
46. Total credits. ADD lines 43, 44, and 45.....			.00	40.00
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.....			.00	28.00
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....			.00	.00
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.....			.00	28.00
50. Out-of-state tax credit. Include IA 130.....			.00	.00
51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero.....			.00	28.00
52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....			.00	.00
53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.....			.00	28.00
54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.....		8.00%	.00	1.00
55. Total state and local tax. ADD lines 53 and 54.....			.00	29.00
56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.....			.00	29.00
57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 57a: <input type="checkbox"/> State Fair 57b: <input type="checkbox"/> Firefighters/Veterans 57c: <input type="checkbox"/> Child abuse Prevention 57d: <input type="checkbox"/> Enter here.....			.00	0.00
58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.....			.00	29.00
Step 10 Credits				
59. Iowa Fuel tax credit. Include IA 4136.....			.00	.00
60. Check One: Child and dependent care credit <input type="checkbox"/> OR <input type="checkbox"/> Early childhood development credit <input type="checkbox"/>			.00	.00
61. Iowa earned income tax credit. 15.0% (.15) of federal credit.....			.00	.00
62. Other refundable credits. Include IA 148 Tax Credits Schedule.....			.00	.00
63. Total refundable Iowa credits. ADD lines 59 - 62.....			.00	0.00
64. RESERVED FOR FUTURE USE.....			.00	0.00
65. Taxpayers trust fund tax credit. The credit for 2015 is \$0.....			.00	0.00
66. Iowa income tax withheld.....			.00	108.00
67. Estimated and voucher payments made for tax year 2015.....			.00	.00
68. TOTAL. ADD lines 63, 65, 66, and 67.....			.00	108.00
69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here.....			.00	108.00
Step 11 Refund or Amount Due				
70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid.....			.00	79.00
71. Amount of line 70 to be REFUNDED.....			.00	79.00
For a faster refund file electronically. Go to https://tax.iowa.gov for details				
72. Amount of line 70 to be applied to your 2016 estimated tax.....			.00	.00
73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE.....			.00	.00
74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>			.00	.00
75. Penalty and interest <input type="checkbox"/> 75a. Penalty <input type="checkbox"/> 75b. Interest <input type="checkbox"/> ADD. Enter total.....			.00	0.00
76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here.....			.00	0.00
Step 12				
Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.				
<input type="checkbox"/> Spouse \$1.50 to Democratic Party <input type="checkbox"/>				<input type="checkbox"/> Yourself \$1.50 to Democratic Party <input type="checkbox"/>
<input type="checkbox"/> Spouse \$1.50 to Republican Party <input type="checkbox"/>				<input type="checkbox"/> Yourself \$1.50 to Republican Party <input type="checkbox"/>
<input type="checkbox"/> Spouse \$1.50 to Campaign Fund <input type="checkbox"/>				<input type="checkbox"/> Yourself \$1.50 to Campaign Fund <input type="checkbox"/>

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE

SIGN HERE

	2-1-16 <input type="checkbox"/>				
Your Signature	Date	Check if Deceased <input type="checkbox"/>	Date of Death	Preparer's Signature	Date
Spouse's Signature	Date	Check if Deceased <input type="checkbox"/>	Date of Death	Preparer's PTIN	Firm's FEIN
			Daytime Telephone Number	Daytime Telephone Number	

CLEAR PRINT



This return is due May 2, 2016. Please sign, enclose W-2s, and verify SSNs.
 You can pay online at <https://tax.iowa.gov>
 Make check payable to Treasurer, State of Iowa.
 MAILING ADDRESS: Iowa Income Tax Document Processing,
 PO BOX 9187, Des Moines IA 50306-9187.

41-001 (09/02/15)



Iowa Department of
REVENUE

Multiple Choice Quiz

1. Why do I need to enter my school district number on the return?
 - a. The state needs to know where I go to school
 - b. Some school districts impose a school district surtax
 - c. To see if I qualify for scholarships
 - d. None of the above

2. What happens if I don't answer the question "Were you claimed as a dependent on another person's Iowa return?"
 - a. It doesn't matter if the question is answered
 - b. The state will assume I'm not a dependent
 - c. The state will assume I am a dependent and I'll be subject to a lower threshold for exemption from tax
 - d. The state will check with my parents

3. If I use filing status 1 (single) and I'm claimed as a dependent, what is the amount of my Iowa personal exemption credit?
 - a. \$0
 - b. \$20
 - c. \$40
 - d. \$50

4. Which of these can be found on a W-2?
 - a. Amount of wages earned
 - b. Federal income tax withheld
 - c. State income tax withheld
 - d. All of the above

5. What is the purpose of entering the amount of federal tax withheld on my Iowa income tax return?
 - a. The federal IRS requires states to include that amount on state returns
 - b. Iowa allows a deduction for federal taxes paid
 - c. Only for informational purposes; it doesn't affect the calculation of tax
 - d. To make sure my employer is withholding the correct amount

6. Why am I required to enter the amount of my federal refund on the Iowa return?
 - a. The federal IRS requires states to include that amount on state returns
 - b. To make sure it balances with the federal tax withheld
 - c. I took a deduction for federal taxes paid in the year that generated the refund, so the refund counts as income on my Iowa return
 - d. I'm not required to; entering the amount is optional

7. Which of the following statements are true?
 - a. I can choose the itemized or standard deduction, whichever is larger
 - b. The standard deduction is a flat dollar amount
 - c. An example of an itemized deduction is charitable contributions
 - d. All are true

8. Why should I file an Iowa return if I qualify for the low income exemption?
 - a. To claim a refund of any Iowa tax withheld
 - b. Everyone who earns income is required to file
 - c. So my employer won't withhold tax anymore
 - d. None of the above

9. Why is there a line on the Iowa return for contributions / check-offs?
 - a. Everyone is required to contribute to at least one
 - b. Everyone getting a refund is required to contribute to at least one
 - c. Everyone who owes tax is required to contribute to at least one
 - d. The line is available to anyone who wants to contribute voluntarily

10. What are the benefits of filing electronically (eFile)?
 - a. Refunds are issued quicker
 - b. Most students can eFile for free
 - c. Calculations are checked automatically
 - d. All of the above

Multiple Choice Quiz Answer Key

1. b
2. c
3. c
4. d
5. b
6. c
7. d
8. a
9. d
10. d

Practice Exercise 1 – Information about the Taxpayer

Name: Bill Johnson

Address: 300 Fountain View Drive
Council Bluffs, IA 51501

Bill has lived at this address throughout 2015.

Bill is claimed as a dependent on his parent's Iowa income tax return.

Bill earned wages from a part-time job.

Bill earned interest from a bank account.

NOTE: A fillable IA 1040 is available on the Department's website, which can be used to complete the practice exercises.

Link to fillable IA 1040:

<https://tax.iowa.gov/sites/files/idr/forms1/2015%201040%20fillable.pdf>

Practice Exercise 1

		a Employee's social security number 777-88-9999	OMB No. 1545-0008			
b Employer identification number (EIN) 42-0000000		1 Wages, tips, other compensation 4,750.00		2 Federal income tax withheld 252.00		
c Employer's name, address, and ZIP code Part-Time Job		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Bill Johnson 300 Fountain View Dr Council Bluffs, IA 51501		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State IA	Employer's state ID number 42-0000000-001	16 State wages, tips, etc. 4,750.00	17 State income tax 24.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

Practice Exercise 1

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. <i>Bank Account</i>		Payer's RTN (optional)	OMB No. 1545-0112 2015		Interest Income		
PAYER'S federal identification number <i>35-0000000</i>		RECIPIENT'S identification number <i>777-88-9999</i>	Form 1099-INT				
RECIPIENT'S name <i>Bill Johnson</i>		1 Interest Income <i>\$25.00</i>		Copy B For Recipient This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.			
Street address (including apt. no.) <i>300 Fountain View Dr</i>		2 Early withdrawal penalty \$					
City or town, state or province, country, and ZIP or foreign postal code <i>Council Bluffs, IA 51501</i>		3 Interest on U.S. Savings Bonds and Treas. obligations \$					
FATCA filing requirement <input type="checkbox"/>		4 Federal income tax withheld <i>\$-0-</i>	5 Investment expenses \$				
Account number (see instructions)		6 Foreign tax paid \$	7 Foreign country or U.S. possession				
		8 Tax-exempt interest \$	9 Specified private activity bond interest \$				
		10 Market discount \$	11 Bond premium \$				
		12	13 Bond premium on tax-exempt bond \$				
		14 Tax-exempt and tax credit bond CUSIP no.	15 State <i>IA</i>			16 State identification no. <i>35-0000000-001</i>	17 State tax withheld <i>\$-0-</i>
							\$

Form **1099-INT**

(keep for your records)

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service



PRINT

PLEASE, USE THE GREEN PRINT BUTTON TO PRINT THIS FORM. THANK YOU.

CLEAR

2015 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning and ending
Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name: JOHNSON
Your first name/middle initial: BILL
Spouse's last name:
Spouse's first name/middle initial:

Practice Exercise 1

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 300 FOUNTAIN VIEW DR
City, State, ZIP: COUNCIL BLUFFS, IA 51501

Spouse SSN: Your SSN: 777-88-9999
Email Address:

Step 2 Filing Status: Mark one box only.
1 Single: Were you claimed as a dependent on another person's Iowa return? Yes [X] No []
2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3 Married filing separately on this combined return. Spouse use column B.
4 Married filing separate returns. Spouse's name: SSN: Net Income: \$
5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.
6 Qualifying Widow(er) with dependent child. Name: SSN:

Step 3 Exemptions
a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind
c. Dependents: Enter 1 for each dependent
d. Enter first names of dependents here
B. Spouse (Filing Status 3 ONLY)
A. You or Joint

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet
B. Spouse/Status 3
A. You or Joint

Step 5 Gross Income
1. Wages, salaries, tips, etc.
2. Taxable interest income. If more than \$1,500, complete Sch. B
3. Ordinary dividend income. If more than \$1,500, complete Sch. B
4. Alimony received
5. Business income/(loss) from federal Schedule C or C-EZ
6. Capital gain/(loss), federal Sch. D if required for federal purposes
7. Other gains/(losses) from federal form 4797
8. Taxable IRA distributions
9. Taxable pensions and annuities
10. Rents, royalties, partnerships, estates, etc.
11. Farm income/(loss) from federal Schedule F
12. Unemployment compensation. See instructions
13. Gambling winnings
14. Other income, bonus depreciation, and section 179 adjustment
15. Gross Income. Add lines 1-14

NOTE: Use only blue or black ink, no pencils or red ink.

Step 6 Adjustments to Income
16. Payments to an IRA, Keogh, or SEP
17. Deductible part of self-employment tax
18. Health insurance deduction
19. Penalty on early withdrawal of savings
20. Alimony paid
21. Pension/retirement income exclusion
22. Moving expense deduction from federal form 3903
23. Iowa capital gain deduction; certain sales only. Include IA 100
24. Other adjustments
25. Total adjustments. Add lines 16-24
26. Net Income. Subtract line 25 from line 15 (low income exemption)

Step 7 Federal Tax Addition and Deduction
27. Federal income tax refund/overpayment received in 2015
28. Self-employment/household employment/other federal taxes
29. Addition for federal taxes. Add lines 27 and 28
30. Total. Add lines 26 and 29
31. Federal tax withheld
32. Federal estimated tax payments made in 2015
33. Additional federal tax paid in 2015 for 2014 and prior years
34. Deduction for federal taxes. Add lines 31, 32, and 33
35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2



2015 IA 1040, page 2 Practice Exercise 1

JOHNSON, BILL - 777889999

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income				
36. BALANCE. From side 1, line 35.....			36. 0.00	0.00
37. Deduction. Check one box <input checked="" type="checkbox"/> Itemized (Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>			37. 0.00	0.00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			38. 0.00	0.00
Step 9 Tax, Credits, and Check-off Contributions				
39. Tax from tables or alternate tax.....	39. 0.00	0.00		
40. Iowa lump-sum tax, 25% of federal tax from form 4972.....	40. 0.00	0.00		
41. Iowa alternative minimum tax. Include IA 6251.....	41. 0.00	0.00		
42. Total tax. ADD lines 39, 40, and 41.....	42. 0.00	0.00		
43. Total exemption credit amount(s) from Step 3, side 1.....	43. 0.00	0.00		
44. Tuition and textbook credit for dependents K-12.....	44. 0.00	0.00		
45. Volunteer firefighter/EMS/reserve peace officer credit.....	45. 0.00	0.00		
46. Total credits. ADD lines 43, 44, and 45.....	46. 0.00	0.00		
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.....	47. 0.00	0.00		
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....	48. 0.00	0.00		
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.....	49. 0.00	0.00		
50. Out-of-state tax credit. Include IA 130.....	50. 0.00	0.00		
51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero.....	51. 0.00	0.00		
52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	52. 0.00	0.00		
53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.....	53. 0.00	0.00		
54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.....	0.00%	54. 0.00		0.00
55. Total state and local tax. ADD lines 53 and 54.....	55. 0.00	0.00		0.00
56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.....	56. 0.00	0.00		0.00
57. Contributions you reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 57a: <input type="checkbox"/> State Fair 57b: <input type="checkbox"/> Firefighters/Veterans 57c: <input type="checkbox"/> Child abuse Prevention 57d: <input type="checkbox"/> Enter here.....			57. 0.00	0.00
58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.....	58. 0.00	0.00		0.00
Step 10 Credits				
59. Iowa Fuel tax credit. Include IA 4136.....	59. 0.00	0.00		0.00
60. Check One: Child and dependent care credit <input type="checkbox"/> OR Early childhood development credit <input type="checkbox"/>	60. 0.00	0.00		0.00
61. Iowa earned income tax credit. 15.0% (.15) of federal credit.....	61. 0.00	0.00		0.00
62. Other refundable credits. Include IA 148 Tax Credits Schedule.....	62. 0.00	0.00		0.00
63. Total refundable Iowa credits. ADD lines 59 - 62.....	63. 0.00	0.00		0.00
64. RESERVED FOR FUTURE USE.....	64. 0.00	0.00		0.00
65. Taxpayers trust fund tax credit. The credit for 2015 is \$0.....	65. 0.00	0.00		0.00
66. Iowa income tax withheld.....	66. 0.00	24.00		24.00
67. Estimated and voucher payments made for tax year 2015.....	67. 0.00	0.00		0.00
68. TOTAL. ADD lines 63, 65, 66, and 67.....	68. 0.00	24.00		24.00
69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here.....	69. 0.00	24.00		24.00
Step 11 Refund or Amount Due				
70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid.....	70. 24.00	24.00		24.00
71. Amount of line 70 to be REFUNDED.....	REFUND	71. 24.00		24.00
For a faster refund file electronically. Go to https://tax.iowa.gov for details				
72. Amount of line 70 to be applied to your 2016 estimated tax.....	72. 0.00	0.00		0.00
73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE.....	73. 0.00	0.00		0.00
74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>	74. 0.00	0.00		0.00
75. Penalty and interest <input type="checkbox"/> 75a. Penalty <input type="checkbox"/> 75b. Interest <input type="checkbox"/> ADD. Enter total.....	75. 0.00	0.00		0.00
76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here.....	PAY THIS AMOUNT	76. 0.00		0.00
Step 12				
Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Spouse <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Yourself <input type="checkbox"/>				

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE 02/01/2016

Your Signature _____ Date _____ Check if Deceased _____ Date of Death _____ Preparer's Signature _____ Date _____

Spouse's Signature _____ Date _____ Check if Deceased _____ Date of Death _____ Preparer's PTIN _____ Firm's FEIN _____

CLEAR PRINT



Daytime Telephone Number _____ Daytime Telephone Number _____

This return is due May 2, 2016. Please sign, enclose W-2s, and verify SSNs. You can pay online at <https://tax.iowa.gov> Make check payable to Treasurer, State of Iowa. MAILING ADDRESS: Iowa Income Tax Document Processing, PO BOX 9187, Des Moines IA 50306-9187.



Practice Exercise 2 – Information about the Taxpayer

Name: Mary Brown

Address: 400 Rolling Hills Ave.
Cedar Rapids, IA 52401

Mary has lived at this address throughout 2015.

Mary is claimed as a dependent on her parent's Iowa income tax return.

Mary earned wages from a part-time job.

Mary earned interest from a bank account.

Mary filed federal and Iowa income tax returns for tax year 2014.

Mary did not qualify for the low income exemption on her 2014 Iowa return.

Mary claimed a federal tax deduction on her 2014 Iowa return.

Mary received a federal income tax refund of \$200 in 2015.

Mary does not itemize deductions.

NOTE: A fillable IA 1040 is available on the Department's website, which can be used to complete the practice exercises.

Link to fillable IA 1040:

<https://tax.iowa.gov/sites/files/idr/forms1/2015%201040%20fillable.pdf>

Practice Exercise 2

		a Employee's social security number 000-11-2222	OMB No. 1545-0008			
b Employer identification number (EIN) 42-0000000		1 Wages, tips, other compensation 8,000.00		2 Federal income tax withheld 576.00		
c Employer's name, address, and ZIP code Part-Time Job		3 Social security wages		4 Social security tax withheld		
		5 Medicare wages and tips		6 Medicare tax withheld		
		7 Social security tips		8 Allocated tips		
d Control number		9		10 Dependent care benefits		
e Employee's first name and initial Last name Mary Brown 400 Rolling Hills Ave Cedar Rapids, IA 52401		11 Nonqualified plans		12a		
		13 Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		12b		
		14 Other		12c		
				12d		
f Employee's address and ZIP code						
15 State IA	Employer's state ID number 42-0000000-001	16 State wages, tips, etc. 8,000.00	17 State income tax 125.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** Wage and Tax Statement

2015

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return



Practice Exercise 2

CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112		2015	Interest Income
<i>Bank Account</i>						
PAYER'S federal identification number		RECIPIENT'S identification number		2 Early withdrawal penalty		Copy B
<i>35-0000000</i>		<i>000-11-2222</i>		\$		
RECIPIENT'S name		4 Federal income tax withheld		5 Investment expenses		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
<i>Mary Brown</i>		\$ <i>-0-</i>		\$		
Street address (including apt. no.)		6 Foreign tax paid		7 Foreign country or U.S. possession		
<i>400 Rolling Hills Ave</i>		\$				
City or town, state or province, country, and ZIP or foreign postal code		8 Tax-exempt interest		9 Specified private activity bond interest		
<i>Cedar Rapids, IA 52401</i>		\$		\$		
Account number (see instructions)		10 Market discount		11 Bond premium		
		\$		\$		
FATCA filing requirement <input type="checkbox"/>		12		13 Bond premium on tax-exempt bond		
		\$		\$		
		14 Tax-exempt and tax credit bond CUSIP no.		15 State		16 State identification no.
				<i>IA</i>		<i>35-0000000-001</i>
						17 State tax withheld
						\$ <i>-0-</i>
						\$

Form **1099-INT**

(keep for your records)

www.irs.gov/form1099int

Department of the Treasury - Internal Revenue Service



PRINT

PLEASE, USE THE GREEN PRINT BUTTON TO PRINT THIS FORM. THANK YOU.

CLEAR

2015 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning and ending

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name: BROWN Your first name/middle initial: MARY

Spouse's last name: Spouse's first name/middle initial:

Current mailing address (number and street, apartment, lot, or suite number) or PO Box: 400 ROLLING HILLS AVE

City, State, ZIP: CEDAR RAPIDS, IA 52401

Spouse SSN: Your SSN: 000-11-2222 Email Address:

Step 2 Filing Status: Mark one box only. Check this box if you or your spouse were 65 or older as of 12/31/15.

1 [X] Single: Were you claimed as a dependent on another person's Iowa return? Yes [X] No [] Residence on 12/31/15: County No. 57 School District No. 1053

2 [] Married filing a joint return. (Two-income families may benefit by using status 3 or 4.) Dependent children for whom an exemption is claimed in Step 3

3 [] Married filing separately on this combined return. Spouse use column B. How many have health care coverage? (including Medicaid or hawk-) How many do not have health care coverage?

4 [] Married filing separate returns. Spouse's name: SSN: Net Income: \$

5 [] Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6 [] Qualifying Widow(er) with dependent child. Name: SSN:

Table with 4 columns: Exemption type (Personal Credit, 65+ older, Dependents), B. Spouse (Filing Status 3 ONLY), A. You or Joint, and Total amount.

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet

Table with 4 columns: B. Spouse/Status 3, A. You or Joint, B. Spouse/Status 3, A. You or Joint

Main income table with 15 rows (Gross Income) and 4 columns: Description, B. Spouse/Status 3, A. You or Joint, Total.

NOTE: Use only blue or black ink, no pencils or red ink.

Table with 10 rows (Adjustments to Income) and 4 columns: Description, B. Spouse/Status 3, A. You or Joint, Total.

Table with 10 rows (Federal Tax Addition and Deduction) and 4 columns: Description, B. Spouse/Status 3, A. You or Joint, Total.



2015 IA 1040, page 2 Practice Exercise 2

BROWN, MARY - 000112222

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
36. BALANCE. From side 1, line 35			.00	7,644.00
37. Deduction. Check one box <input type="checkbox"/> Itemized.(Include IA Schedule A) <input checked="" type="checkbox"/> Standard			.00	1,950.00
38. TAXABLE INCOME. SUBTRACT line 37 from line 36			.00	5,694.00

Step 9 Tax, Credits, and Check-off Contributions	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
39. Tax from tables or alternate tax	.00	80.00		
40. Iowa lump-sum tax. 25% of federal tax from form 4072	.00	.00		
41. Iowa alternative minimum tax. Include IA 6251.	.00	.00		
42. Total tax. ADD lines 39, 40, and 41.	.00	80.00		
43. Total exemption credit amount(s) from Step 3, side 1.	.00	40.00		
44. Tuition and textbook credit for dependents K-12.	.00	.00		
45. Volunteer firefighter/EMS/reserve peace officer credit.	.00	.00		
46. Total credits. ADD lines 43, 44, and 45.	.00	40.00		
47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.	.00	40.00		
48. Credit for nonresident or part-year resident. Include IA 126 and federal return.	.00	.00		
49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.	.00	40.00		
50. Out-of-state tax credit. Include IA 130.	.00	.00		
51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero.	.00	40.00		
52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.	.00	.00		
53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.	.00	40.00		
54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.	5.00%	2.00		
55. Total state and local tax. ADD lines 53 and 54.	.00	42.00		
56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.		42.00		
57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
Fish/Wildlife 57a: <input type="checkbox"/> State Fair 57b: <input type="checkbox"/> Firefighters/Veterans 57c: <input type="checkbox"/> Child abuse Prevention 57d: <input type="checkbox"/> Enter here.				0.00
58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.		42.00		

Step 10 Credits	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
59. Iowa Fuel tax credit. Include IA 4136	.00	.00		
60. Check One: <input type="checkbox"/> Child and dependent care credit <input type="checkbox"/> OR <input type="checkbox"/> Early childhood development credit	.00	.00		
61. Iowa earned income tax credit. 15.0% (.15) of federal credit	.00	.00		
62. Other refundable credits. Include IA 148 Tax Credits Schedule	.00	.00		
63. Total refundable Iowa credits. ADD lines 59 - 62.	.00	0.00		
64. RESERVED FOR FUTURE USE	.00	0.00		
65. Taxpayers trust fund tax credit. The credit for 2015 is \$0	.00	0.00		
66. Iowa income tax withheld.	.00	125.00		
67. Estimated and voucher payments made for tax year 2015.	.00	.00		
68. TOTAL. ADD lines 63, 65, 66, and 67.	.00	125.00		
69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here		125.00		

Step 11 Refund or Amount Due	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid.		83.00		
71. Amount of line 70 to be REFUNDED.		REFUND		83.00
For a faster refund file electronically. Go to https://tax.iowa.gov for details				
72. Amount of line 70 to be applied to your 2016 estimated tax.	.00	.00		
73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE				0.00
74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>				0.00
75. Penalty and interest <input type="checkbox"/> 75a. Penalty .00 <input type="checkbox"/> 75b. Interest .00 ADD. Enter total.				0.00
76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here				PAY THIS AMOUNT

Step 12 Political Checkoff	Spouse	Yourself
<input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> \$1.50 to Republican Party	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/>	<input type="checkbox"/>

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE: 2/1/16 Date Check if Deceased Date of Death

SIGN HERE: Spouse's Signature Date Check if Deceased Date of Death

Preparer's Signature Date

Preparer's PTIN Firm's FEIN

CLEAR PRINT



Daytime Telephone Number

This return is due May 2, 2016. Please sign, enclose W-2s, and verify SSNs. You can pay online at <https://tax.iowa.gov>/ Make check payable to Treasurer, State of Iowa. MAILING ADDRESS: Iowa Income Tax Document Processing, PO BOX 9187, Des Moines IA 50306-9187.



2015 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning ___/___/2015 and ending ___/___/___

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

Current mailing address (number and street, apartment, lot, or suite number) or PO Box _____

City, State, ZIP _____

Spouse SSN • _____ Your SSN • _____ Email Address: _____

Step 2 Filing Status: Mark one box only. Check this box if you or your spouse were 65 or older as of 12/31/15. •

1 Single: Were you claimed as a dependent on another person's Iowa return? Yes No ▲ Residence on 12/31/15: County No. • _____ School District No. • _____

2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.) **Dependent children for whom an exemption is claimed in Step 3**

3 Married filing separately on this combined return. Spouse use column B. How many have health care coverage? (including Medicaid or hawk-i) _____

4 Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____

5 Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6 Qualifying Widow(er) with dependent child. Name: _____ SSN: _____

Step 3 Exemptions B. Spouse (Filing Status 3 ONLY) A. You or Joint

a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 ▲ _____ X \$ 40 = \$ _____ ▲ _____ X \$ 40 = \$ _____

b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind ▲ _____ X \$ 20 = \$ _____ ▲ _____ X \$ 20 = \$ _____

c. Dependents: Enter 1 for each dependent ▲ _____ X \$ 40 = \$ _____ ▲ _____ X \$ 40 = \$ _____

d. Enter first names of dependents here _____ e. Total \$ _____ e. Total \$ _____

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet B. Spouse/Status 3 ▲ _____ A. You or Joint ▲ _____

Step 5 Gross Income B. Spouse/Status 3 A. You or Joint B. Spouse/Status 3 A. You or Joint

1. Wages, salaries, tips, etc 1. _____ 00 _____ 00

2. Taxable interest income. If more than \$1,500, complete Sch. B 2. _____ 00 _____ 00

3. Ordinary dividend income. If more than \$1,500, complete Sch. B 3. _____ 00 _____ 00

4. Alimony received 4. _____ 00 _____ 00

5. Business income/(loss) from federal Schedule C or C-EZ 5. _____ 00 _____ 00

6. Capital gain/(loss), federal Sch. D if required for federal purposes 6. _____ 00 _____ 00

7. Other gains/(losses) from federal form 4797 7. _____ 00 _____ 00

8. Taxable IRA distributions 8. _____ 00 _____ 00

9. Taxable pensions and annuities 9. _____ 00 _____ 00

10. Rents, royalties, partnerships, estates, etc 10. _____ 00 _____ 00

11. Farm income/(loss) from federal Schedule F 11. _____ 00 _____ 00

12. Unemployment compensation. See instructions 12. _____ 00 _____ 00

13. Gambling winnings 13. _____ 00 _____ 00

14. Other income, bonus depreciation, and section 179 adjustment 14. _____ 00 _____ 00

15. Gross Income. Add lines 1-14 15. _____ 00 ▲ _____ 00

Step 6 Adjustments to Income 16. Payments to an IRA, Keogh, or SEP 16. _____ 00 _____ 00

17. Deductible part of self-employment tax 17. _____ 00 _____ 00

18. Health insurance deduction 18. _____ 00 _____ 00

19. Penalty on early withdrawal of savings 19. _____ 00 _____ 00

20. Alimony paid 20. _____ 00 _____ 00

21. Pension/retirement income exclusion 21. _____ 00 ▲ _____ 00

22. Moving expense deduction from federal form 3903 22. _____ 00 _____ 00

23. Iowa capital gain deduction; certain sales only. Include IA 100 23. _____ 00 ▲ _____ 00

24. Other adjustments 24. _____ 00 _____ 00

25. Total adjustments. Add lines 16-24 25. _____ 00 ▲ _____ 00

26. Net Income. Subtract line 25 from line 15 26. _____ 00 ▲ _____ 00

Step 7 Federal Tax Addition and Deduction 27. Federal income tax refund/overpayment received in 2015 27. _____ 00 ▲ _____ 00

28. Self-employment/household employment/other federal taxes 28. _____ 00 ▲ _____ 00

29. Addition for federal taxes. Add lines 27 and 28 29. _____ 00 _____ 00

30. Total. Add lines 26 and 29 30. _____ 00 _____ 00

31. Federal tax withheld 31. _____ 00 ▲ _____ 00

32. Federal estimated tax payments made in 2015 32. _____ 00 ▲ _____ 00

33. Additional federal tax paid in 2015 for 2014 and prior years 33. _____ 00 ▲ _____ 00

34. Deduction for federal taxes. Add lines 31, 32, and 33 34. _____ 00 _____ 00

35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 35. _____ 00 ▲ _____ 00

NOTE: Use only blue or black ink, no pencils or red ink.



2015 IA 1040, page 2

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income	36. BALANCE. From side 1, line 35.....			.00	.00
	37. Deduction. Check one box <input type="checkbox"/> Itemized (Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>			.00	.00
	38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			.00	.00
Step 9 Tax, Credits, and Check-off Contributions	39. Tax from tables or alternate tax.....			.00	.00
	40. Iowa lump-sum tax. 25% of federal tax from form 4972.....			.00	.00
	41. Iowa alternative minimum tax. Include IA 6251.....			.00	.00
	42. Total tax. ADD lines 39, 40, and 41.....			.00	.00
	43. Total exemption credit amount(s) from Step 3, side 1.....			.00	.00
	44. Tuition and textbook credit for dependents K-12.....			.00	.00
	45. Volunteer firefighter/EMS/reserve peace officer credit.....			.00	.00
	46. Total credits. ADD lines 43, 44, and 45.....			.00	.00
	47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.....			.00	.00
	48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....			.00	.00
	49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.....			.00	.00
	50. Out-of-state tax credit. Include IA 130.....			.00	.00
	51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero.....			.00	.00
	52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....			.00	.00
	53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.....			.00	.00
	54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.....			.00	.00
	55. Total state and local tax. ADD lines 53 and 54.....			.00	.00
	56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.....			.00	.00
	57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
	Fish/Wildlife 57a: <input type="checkbox"/> State Fair 57b: <input type="checkbox"/> Firefighters/Veterans 57c: <input type="checkbox"/> Child abuse Prevention 57d: <input type="checkbox"/> Enter here.....			.00	.00
	58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.....			.00	.00

Step 10 Credits	59. Iowa Fuel tax credit. Include IA 4136.....			.00	.00
	60. Check One: Child and dependent care credit <input type="checkbox"/> OR <input type="checkbox"/> Early childhood development credit			.00	.00
	61. Iowa earned income tax credit. 15.0% (.15) of federal credit.....			.00	.00
	62. Other refundable credits. Include IA 148 Tax Credits Schedule.....			.00	.00
	63. Total refundable Iowa credits. ADD lines 59 - 62.....			.00	.00
	64. RESERVED FOR FUTURE USE.....	0	0	.00	.00
	65. Taxpayers trust fund tax credit. The credit for 2015 is \$0.....	0	0	.00	.00
	66. Iowa income tax withheld.....			.00	.00
	67. Estimated and voucher payments made for tax year 2015.....			.00	.00
	68. TOTAL. ADD lines 63, 65, 66, and 67.....			.00	.00
	69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here.....			.00	.00

Step 11 Refund or Amount Due	70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid.....			.00	.00
	71. Amount of line 70 to be REFUNDED.....			REFUND	.00
	For a faster refund file electronically. Go to https://tax.iowa.gov for details				
	72. Amount of line 70 to be applied to your 2016 estimated tax.....			.00	.00
	73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE.....			.00	.00
	74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>			.00	.00
	75. Penalty and interest <input type="checkbox"/> 75a. Penalty <input type="checkbox"/> .00 <input type="checkbox"/> 75b. Interest <input type="checkbox"/> .00 ADD. Enter total.....			.00	.00
	76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here.....			PAY THIS AMOUNT	.00

Step 12	Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> Spouse	\$1.50 to Democratic Party	<input type="checkbox"/> Yourself	\$1.50 to Democratic Party
		<input type="checkbox"/>	\$1.50 to Republican Party	<input type="checkbox"/>	\$1.50 to Republican Party
		<input type="checkbox"/>	\$1.50 to Campaign Fund	<input type="checkbox"/>	\$1.50 to Campaign Fund

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE	Your Signature	Date	<input type="checkbox"/>	Check if Deceased	Date of Death	Preparer's Signature	Date
SIGN HERE	Spouse's Signature	Date	<input type="checkbox"/>	Check if Deceased	Date of Death	Preparer's PTIN	Firm's FEIN

Daytime Telephone Number Daytime Telephone Number

This return is due May 2, 2016. Please sign, enclose W-2s, and verify SSNs. You can pay online at <https://tax.iowa.gov>
 Make check payable to Treasurer, State of Iowa.
 MAILING ADDRESS: Iowa Income Tax Document Processing,
 PO BOX 9187, Des Moines IA 50306-9187.



IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2015

01-ADAIR	11-BUENA VISTA	21-CLAY	30-DICKINSON	41-HANCOCK
0018 ADAIR-CASEY 8%	0072 ALBERT CITY-TRUESDALE 0%	1218 CLAY CENTRAL-EVERLY 1%	1218 CLAY CENTRAL-EVERLY 1%	0125 ALGONA 6%
0914 CAM 9%	0171 ALTA 8%	2556 GRAETTINGER-TERRIL 2%	2124 ESTHERVILLE-LINCOLN 1%	0594 BELMOND-KLEMME 0%
2673 NODAWAY VALLEY 5%	0423 AURELIA 6%	2862 HARTLEY-MELVIN-SANBORN 7%	2556 GRAETTINGER-TERRIL 2%	0819 WEST HANCOCK 10%
4978 ORIENT-MACKSBURG 15%	2376 GALVA-HOLSTEIN 10%	3537 LAURENS-MARATHON 8%	2846 HARRIS-LAKE PARK 0%	1206 CLARION-GOLDFIELD-DOWS 0%
6264 WEST CENTRAL VALLEY 5%	4644 NEWELL-FONDA 7%	4890 OKOBOJI 2%	2862 HARTLEY-MELVIN-SANBORN 7%	2295 FOREST CITY 8%
02-ADAMS	5823 SCHALLER-CRESTLAND 12%	5157 SOUTH O'BRIEN 10%	4890 OKOBOJI 2%	2403 GARNER-HAYFIELD-VENTURA 6%
0914 CAM 9%	6048 SIOUX CENTRAL 0%	6048 SIOUX CENTRAL 0%	6120 SPIRIT LAKE 6%	3897 LU VERNE 13%
1431 CORNING 6%	12-BUTLER	6102 SPENCER 4%	31-DUBUQUE	5922 WEST FORK 5%
1503 CRESTON 2%	0009 AGWSR 8%	22-CLAYTON	1863 DUBUQUE 0%	42-HARDIN
2718 GRISWOLD 1%	0153 NORTH BUTLER 5%	1080 CENTRAL CLAYTON 2%	4041 MAGUOKETA 10%	0009 AGWSR 8%
3609 LENOX 6%	0279 APLINGTON-PAKERSBURG 7%	1989 EDGEWOOD-COLESBURG 8%	4446 MONTICELLO 5%	0108 ALDEN 9%
4978 ORIENT-MACKSBURG 15%	1215 CLARKSVILLE 9%	4419 MFL MAR MAC 0%	6961 WESTERN DUBUQUE CO 6%	0540 BCLUW 8%
5328 PRESCOTT 0%	1791 DIKE-NEW HARTFORD 8%	5310 POSTVILLE 15%	32-EMMETT	1359 COLO-NESCO 8%
6651 VILLISCA 1%	2781 HAMPTON-DUMONT 3%	6175 STARMONT 0%	0333 NORTH UNION 12%	2007 ELDORA-NEW PROVIDENCE 5%
03-ALLAMAKEE	4599 NASHUA-PLAINFIELD 6%	6591 VALLEY 8%	2124 ESTHERVILLE-LINCOLN 1%	3033 HUBBARD-RADCLIFFE 0%
0135 ALLAMAKEE 8%	6840 WAVERLY-SHELL ROCK 6%	6961 WESTERN DUBUQUE CO 6%	2556 GRAETTINGER-TERRIL 2%	3150 IOWA FALLS 7%
1638 DECORAH 6%	13-CALHOUN	23-CLINTON	33-FAYETTE	5643 ROLAND-STORY 8%
1972 EASTERN ALLAMAKEE 10%	4023 MANSON-NW WEBSTER 7%	0918 CALAMUS-WHEATLAND 6%	4774 NORTH FAYETTE 3%	43-HARRISON
4419 MFL MAR MAC 10%	4644 NEWELL-FONDA 7%	0936 CAMANCHE 0%	4869 OELWEIN 7%	0441 A-H-S-T 12%
5310 POSTVILLE 15%	5283 POCAHONTAS AREA 1%	1082 CENTRAL DE WITT 2%	5310 POSTVILLE 7%	1917 BOYER VALLEY 8%
04-APPANOOSE*	5923 PRAIRIE VALLEY 1%	1278 CLINTON 8%	6175 STARMONT 0%	2826 HARLAN 7%
(see footnote below)	6091 SOUTH CENTRAL CALHOUN 0%	1675 DELWOOD 10%	6273 SUMNER-FREDERICKSBURG 7%	3798 LOGAN-MAGNOLIA 7%
0081 ALBIA 10%	14-CARROLL	1965 EASTON VALLEY 0%	6509 TURKEY VALLEY 0%	4356 MISSOURI VALLEY 7%
1071 CENTERVILLE 4%	0355 AR-WE-VA 8%	4041 MAGUOKETA 10%	6591 VALLEY 8%	6460 TRI-CENTER 8%
4491 MORAVIA 13%	0999 CARROLL 3%	4269 MIDLAND 12%	6762 WAPSIE VALLEY 12%	6969 WEST HARRISON 2%
4518 MOULTON-UDELL 13%	1413 COON RAPIDS-BAYARD 7%	4773 NORTHEAST 10%	6943 WEST CENTRAL 13%	6987 WEST MONONA 6%
5895 SEYMOUR 11%	0387 ATLANTIC 9%	24-CRAWFORD	34-FLOYD	7092 WOODBINE 14%
05-AUDUBON	0914 CAM 9%	0355 AR-WE-VA 8%	0153 NORTH BUTLER 5%	44-HENRY
0018 ADAIR-CASEY 8%	2151 EXIRA-ELK HORN-KIMBALLTON 7%	0504 BATTLE CREEK-DA GROVE 1%	1116 CHARLES CITY 7%	1602 DANVILLE 8%
0387 ATLANTIC 9%	0814 CAM 9%	1134 CHARTER OAK-UTE DENISON 8%	4599 NASHUA-PLAINFIELD 9%	2169 FAIRFIELD 1%
0414 AUDUBON 8%	2718 GRISWOLD 1%	1701 BOYER VALLEY 9%	4772 CENTRAL SPRINGS 9%	2322 FORT MADISON 0%
0914 CAM 9%	6750 WALNUT 1%	3168 IKM-MANNING 9%	4895 OSAGE 2%	2634 HARMONY 5%
1413 COON RAPIDS-BAYARD 7%	16-CASS	4033 MAPLE VALLEY-ANTHON OTO 2%	5697 RUDD-ROCKFORD-MARBLE ROCK 3%	4889 NEW LONDON 9%
2151 EXIRA-ELK HORN-KIMBALLTON 7%	0387 ATLANTIC 9%	4860 ODEBOLT-ARTHUR 2%	35-FRANKLIN	0009 AGWSR 8%
2764 GUTHRIE CENTER 7%	2151 EXIRA-ELK HORN-KIMBALLTON 7%	5832 SCHLESWIG 7%	0018 ALDEN 9%	0594 BELMOND-KLEMME 0%
3168 IKM-MANNING 9%	2718 GRISWOLD 1%	6741 EAST SAC COUNTY 1%	0916 CAL 16%	1206 CLARION-GOLDFIELD-DOWS 0%
06-BENTON	6750 WALNUT 1%	25-DALLAS	0027 ADEL-DESOTO-MINBURN 0%	2781 HAMPTON-DUMONT 3%
0576 BELLE PLAINE 9%	18-CEDAR	1576 DALLAS CENTER-GRIMES 0%	1953 EARLHAM 0%	3150 IOWA FALLS 7%
0609 BENTON 4%	0603 BENNETT 1%	3942 MADRID 4%	5194 PANORAMA 4%	5922 WEST FORK 5%
1062 CENTER POINT-URBANA 7%	1926 DURANT 4%	6264 WEST CENTRAL VALLEY 5%	6615 VAN METER 8%	36-FREMONT
1337 COLLEGE 0%	3691 NORTH CEDAR 10%	5121 PANORAMA 4%	6822 WAUKEE 0%	2205 FARRAGUT 7%
1935 UNION 8%	3744 LISBON 5%	5184 PERRY 3%	6957 WEST DES MOINES 0%	2369 FREMONT-MILLS 16%
3105 INDEPENDENCE 7%	4269 MIDLAND 12%	6264 WEST CENTRAL VALLEY 5%	7110 WOODWARD-GRANGER 7%	2772 HAMBURG 7%
4777 NORTH LINN 5%	6408 TIPTON 10%	6615 VAN METER 8%	26-DAVIS	5976 SHENANDOAH 11%
6660 VINTON-SHELLSBURG 7%	6930 WEST BRANCH 10%	6822 WAUKEE 0%	0657 EDDYVILLE-BLAKESBURG-FREMONT 5%	6003 SIDNEY 9%
07-BLACK HAWK	6975 WEST LIBERTY 7%	6957 WEST DES MOINES 0%	0977 CARDINAL 10%	37-GREENE
0044 CEDAR FALLS 0%	7038 WILTON 17%	26-DAVIS	1619 DAVIS COUNTY 1%	1413 COON RAPIDS-BAYARD 7%
1719 DENVER 6%	17-CERRO GORDO	0657 EDDYVILLE-BLAKESBURG-FREMONT 5%	4491 MORAVIA 12%	2520 GLIDDEN-RALSTON 8%
1791 DIKE-NEW HARTFORD 8%	1233 CLEAR LAKE 5%	0977 CARDINAL 10%	4527 MOUNT AYR 8%	3195 GREENE COUNTY 12%
1908 DUNKERTON 10%	2295 FOREST CITY 8%	4491 MORAVIA 12%	6592 VAN BUREN 9%	5121 PANORAMA 4%
1935 UNION 8%	2403 GARNER-HAYFIELD-VENTURA 7%	4527 MOUNT AYR 8%	27-DECATUR	5139 PATON-CHURDAN 5%
2502 GLADBROOK-REINBECK 3%	4131 MASON CITY 6%	6822 WAUKEE 0%	1093 CENTRAL DECATUR 12%	5184 PERRY 3%
3042 HUDSON 2%	4772 CENTRAL SPRINGS 7%	6957 WEST DES MOINES 0%	1211 CLARKE 5%	5323 PRAIRIE VALLEY 1%
3186 JAMESVILLE 7%	5697 RUDD-ROCKFORD-MARBLE ROCK 3%	7110 WOODWARD-GRANGER 7%	3485 LAMONI 7%	6091 SOUTH CENTRAL CALHOUN 0%
3204 JESUP 0%	5922 WEST FORK 5%	28-DELAWARE	4505 MORMON TRAIL 1%	6096 SOUTHEAST WEBSTER-GRAND 10%
6660 VINTON-SHELLSBURG 7%	18-CHEROKEE	1989 EDGEWOOD-COLESBURG 8%	4574 MURRAY 13%	38-GRUNDY
6762 WAPSIE VALLEY 12%	0171 ALTA 8%	4043 MAGUOKETA VALLEY 0%	6854 WAYNE 2%	0009 AGWSR 8%
6795 WATERLOO 0%	0423 AURELIA 6%	4446 MONTICELLO 5%	28-DELAWARE	0279 APLINGTON-PARKERSBURG 7%
6840 WAVERLY-SHELL ROCK 6%	1152 CHEROKEE 5%	4777 NORTH LINN 5%	1989 EDGEWOOD-COLESBURG 8%	0540 BCLUW 8%
08-BOONE	1875 RIVER VALLEY 10%	6175 STARMONT 0%	4043 MAGUOKETA VALLEY 0%	1791 DIKE-NEW HARTFORD 8%
0472 BALLARD 2%	2376 GALVA-HOLSTEIN 10%	6961 WESTERN DUBUQUE CO 6%	4446 MONTICELLO 5%	2007 ELDORA-NEW PROVIDENCE 5%
0729 BOONE 6%	3348 KINGSLEY-PIERSON 4%	29-DES MOINES	4777 NORTH LINN 5%	2502 GLADBROOK-REINBECK 3%
2466 GILBERT 0%	4068 MARCUS-MERIDEN CLEGHORN 8%	0882 BURLINGTON 0%	1619 DAVIS COUNTY 1%	2727 GRUNDY CENTER 7%
3195 GREENE COUNTY 12%	5157 SOUTH O'BRIEN 10%	1602 DANVILLE 8%	4491 MORAVIA 12%	39-GUTHRIE
3942 MADRID 2%	6048 SIOUX CENTRAL 0%	2322 FORT MADISON 0%	4574 MURRAY 13%	0018 ADAIR-CASEY 8%
4779 NORTH POLK 5%	19-CHICKASAW	4203 MEDIAPOLIS 7%	6854 WAYNE 2%	0414 AUDUBON 8%
4878 OGDEN 7%	1116 CHARLES CITY 7%	4509 MORNING SUN 7%	29-DES MOINES	1413 COON RAPIDS-BAYARD 7%
5184 PERRY 3%	3029 HOWARD-WINNESHIEK 6%	4688 NEW LONDON 8%	0882 BURLINGTON 0%	2151 EXIRA-ELK HORN-KIMBALLTON 7%
5643 ROLAND-STORY 8%	4599 NASHUA-PLAINFIELD 6%	6759 WARFELLO 6%	1602 DANVILLE 8%	2754 GUTHRIE CENTER 7%
6095 SOUTH HAMILTON 8%	6509 NEW HAMPTON 7%	6937 WEST BURLINGTON 0%	2322 FORT MADISON 0%	5121 PANORAMA 4%
6246 STRATFORD 10%	6273 SUMNER-FREDERICKSBURG 7%	7047 WINFIELD-MT UNION 7%	4203 MEDIAPOLIS 7%	6264 WEST CENTRAL VALLEY 5%
6561 UNITED 7%	6471 TRIPOLI 0%	20-CLARKE	4509 MORNING SUN 7%	40-HAMILTON
7110 WOODWARD-GRANGER 7%	6509 TURKEY VALLEY 0%	1211 CLARKE 5%	4688 NEW LONDON 8%	3033 HUBBARD-RADCLIFFE 0%
09-BREMER	20-CLARKE	1970 EAST UNION 13%	6759 WARFELLO 6%	4775 NORTHEAST HAMILTON 9%
1719 DENVER 6%	1211 CLARKE 5%	3119 INTERSTATE 35 0%	6937 WEST BURLINGTON 0%	5643 ROLAND-STORY 8%
1908 DUNKERTON 10%	1870 EAST UNION 13%	4505 MORMON TRAIL 11%	7047 WINFIELD-MT UNION 7%	6095 SOUTH HAMILTON 8%
3186 JAMESVILLE 7%	3119 INTERSTATE 35 0%	4572 MURRAY 13%	30-DICKINSON	6246 STRATFORD 9%
4599 NASHUA-PLAINFIELD 6%	09-BUCHANAN	*Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.	1218 CLAY CENTRAL-EVERLY 1%	6867 WEBSTER CITY 5%
6273 SUMNER-FREDERICKSBURG 7%	1963 EAST BUCHANAN 1%		2124 ESTHERVILLE-LINCOLN 1%	0576 BELLE PLAINE 9%
6471 TRIPOLI 0%	3105 INDEPENDENCE 7%		2556 GRAETTINGER-TERRIL 2%	0609 BENTON 4%
6840 WAVERLY-SHELL ROCK 6%	3204 JESUP 0%		2862 HARTLEY-MELVIN-SANBORN 7%	1221 CLEAR CREEK-AMANA 13%
10-BUCHANAN	4777 NORTH LINN 5%		3537 LAURENS-MARATHON 8%	2097 ENGLISH VALLEYS 16%
1963 EAST BUCHANAN 1%	4869 OELWEIN 7%		4890 OKOBOJI 2%	2766 HLV 8%
3105 INDEPENDENCE 7%	6175 STARMONT 0%		4890 OKOBOJI 2%	3154 IOWA VALLEY 14%
3204 JESUP 0%	6660 VINTON-SHELLSBURG 7%		6120 SPIRIT LAKE 6%	4271 MID-PRAIRIE 14%
4777 NORTH LINN 5%	6762 WAPSIE VALLEY 12%		31-DUBUQUE	6462 TRI-COUNTY 12%
4869 OELWEIN 7%	6950 WEST DELAWARE CO 5%		1863 DUBUQUE 0%	7028 WILLIAMSBURG 6%
6175 STARMONT 0%			4041 MAGUOKETA 10%	49-JACKSON
6660 VINTON-SHELLSBURG 7%			4269 MIDLAND 12%	0243 ANDREW 13%
6762 WAPSIE VALLEY 12%			6961 WESTERN DUBUQUE CO 6%	0585 BELLEVUE 4%
6950 WEST DELAWARE CO 5%				1675 DELWOOD 10%
				1863 DUBUQUE 0%
				1965 EASTON VALLEY 0%
				4041 MAGUOKETA 10%
				4269 MIDLAND 12%
				6961 WESTERN DUBUQUE CO 6%
				50-JASPER
				0513 BAXTER 9%
				0720 BONDURANT-FARRAR 3%
				1332 COLFAX-MINGO 8%
				1350 COLLINS-MAXWELL 7%
				2709 GRINNELL-NEWBURG 6%
				3582 EAST MARSHALL 10%
				3008 LYNNVILLE-SULLY 8%
				4725 NEWTON 5%
				5168 PELLA 5%
				5319 PCM 3%
				6101 SOUTHEAST POLK 5%

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IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2015

51-JEFFERSON	61-MADISON	72-OSCEOLA	80-RINGGOLD	90-WAPELLO
0977 CARDINAL.....10%	0027 ADEL-DESOTO-MINBURN.....0%	2457 GEORGE-LITTLE ROCK.....14%	0549 BEDFORD.....10%	0657 EDDYVILLE-BLAKESBURG-.....
2169 FAIRFIELD.....1%	1953 EARLHAM.....3%	2846 HARRIS-LAKE PARK.....0%	1503 CRESTON.....2%	FREMONT.....5%
4536 MOUNT PLEASANT.....5%	1970 EAST UNION.....13%	2862 HARTLEY-MELVIN-.....	1782 DIAGONAL.....9%	0977 CARDINAL.....10%
5163 PEKIN.....8%	2673 NODAWAY VALLEY.....5%	SANBORN.....7%	1970 EAST UNION.....13%	2169 FAIRFIELD.....1%
6700 WACO.....0%	4119 INTERSTATE 35.....0%	5949 SHELDON.....7%	3465 LAMONI.....7%	5049 OTTUMWA.....0%
6768 WASHINGTON.....9%	3122 MARTENSDALE-ST MARYS.....1%	5994 SIBLEY-OCHAYEDAN.....9%	3609 LENOX.....6%	5163 PEKIN.....8%
	4978 ORIENT-MACKSBURG.....15%	73-PAGE	4527 MOUNT AYR.....6%	91-WARREN
1221 CLEAR CREEK-AMANA.....13%	6615 VAN METER.....5%	0549 BEDFORD.....10%		0981 CARLISLE.....0%
1337 COLLEGE.....0%	7058 WINTERSET.....4%	1197 CLARINDA.....4%	0171 ALTA.....3%	1737 DES MOINES.....0%
2977 HIGHLAND.....7%	62-MAHASKA	2113 ESSEX.....10%	2376 GALVA-HOLSTEIN.....10%	3114 INDIANOLA.....5%
3141 IOWA CITY.....5%	0657 EDDYVILLE-BLAKESBURG-.....	5463 RED OAK.....9%	4644 NEWELL-FONDA.....7%	3119 INTERSTATE 35.....0%
3744 LISBON.....5%	FREMONT.....5%	5976 SHENANDOAH.....11%	4860 ODEBOLT-ARTHUR.....2%	4122 MARTENSDALE-ST MARYS.....1%
3816 LONE TREE.....9%	3906 LYNNVILLE-SULLY.....8%	6097 SOUTH PAGE.....11%	5823 SCHALLER-CRESTLAND.....12%	4797 NORWALK.....0%
4271 MID-RAIRIE.....14%	4776 NORTH MAHASKA.....3%	6185 STANTON.....4%	6091 SOUTH CENTRAL.....9%	5258 PLEASANTVILLE.....9%
4554 MOUNT VERNON.....6%	5013 OSKALOOSA.....1%	6651 VILLISCA.....1%	6219 CALHOUN.....0%	6094 SOUTHEAST WARREN.....10%
6093 SOLOIN.....8%	5168 PELLA.....12%	74-PALO ALTO	6219 STORM LAKE.....3%	92-WASHINGTON
6930 WEST BRANCH.....10%	6462 TRI-COUNTY.....5%	0333 NORTH UNION.....12%	6741 EAST SAC COUNTY.....1%	2169 FAIRFIELD.....1%
6975 WEST LIBERTY.....17%	6512 TWIN CEDARS.....11%	2088 EMMETSBURG.....13%		2977 HIGHLAND.....7%
7029 WILLIAMSBURG.....6%	63-MARION	2556 GRAETINGER-TERRIL.....2%	82-SCOTT	3330 KEOTA.....1%
53-JONES	1107 CHARITON.....3%	5283 LAURENS-MARATHON.....8%	0821 BETTENDORF.....0%	4271 MID-PRAIRIE.....14%
0234 ANAMOSA.....7%	3375 KNOXVILLE.....6%	5283 POCAHONTAS AREA.....1%	0918 CALAMUS-WHEATLAND.....6%	5163 PEKIN.....8%
3691 NORTH CEDAR.....10%	4212 MELCHER-DALLAS.....1%	5724 RUTHVEN-AYRSHIRE.....10%	1611 DAVENPORT.....0%	6700 WACO.....0%
3744 LISBON.....5%	5168 PELLA.....5%	6921 WEST BEND-MALLARD.....0%	1926 DURANT.....4%	6768 WASHINGTON.....9%
4269 MIDLAND.....12%	5256 PLEASANTVILLE.....9%	75-PLYMOUTH	4784 NORTH SCOTT.....1%	7047 WINFIELD-MT UNION.....7%
4446 MONTICELLO.....5%	5319 PCM.....3%	0063 AKRON-WESTFIELD.....4%	5250 PLEASANT VALLEY.....0%	93-WAYNE
4554 MOUNT VERNON.....6%	6101 SOUTHEAST POLK.....5%	2988 HINTON.....7%		4505 MORMON TRAIL.....11%
4905 OLIN.....10%	6512 TWIN CEDARS.....11%	3348 KINGSLEY-PIERSON.....4%	83-SHELBY	5895 SEYMOUR.....10%
6961 WESTERN DUBUQUE CO.....6%	64-MARSHALL	3555 LAWTON-BRONSON.....5%	1917 BOYER VALLEY.....3%	6854 WAYNE.....2%
54-KEOKUK	0513 BAXTER.....9%	3600 LE MARS.....3%	09B21 EXIRA-ELK HORN-.....	94-WEBSTER
0657 EDDYVILLE-BLAKESBURG-.....	0540 BCLUW.....8%	4068 MAR OUS-.....	KIMBALLTON.....7%	1944 EAGLE GROVE.....7%
FREMONT.....5%	1350 COLLINS-MAXWELL.....7%	MERIDEN CLEGHORN.....8%	2826 HARLAN.....7%	2313 FORT DODGE.....2%
2097 ENGLISH VALLEYS.....16%	1359 COLO-NESCO.....8%	5486 REMSEN-UNION.....7%	3168 ILM-MANNING.....3%	2493 GILMORE CITY-BRADGATE.....5%
3330 KEOTA.....1%	2007 ELDORA.....1%	6039 SIOUX CITY.....3%	6460 TRI-CENTER.....3%	3060 HUMBOLDT.....5%
5163 PEKIN.....8%	2502 NEW PROVIDENCE.....5%	6930 WEST SIOUX.....6%	6750 WALNUT.....1%	4023 MANSON-.....
6012 SIOUX RENEY.....9%	6812 GLADBROOK-REINBECK.....4%	76-POCAHONTAS	7092 WOODBINE.....14%	2092 WOODBINE.....14%
6462 TRI-COUNTY.....12%	2682 GMG.....10%	0072 ALBERT CITY-TRUESDALE.....0%	84-SIOUX	5323 PRAIRIE VALLEY.....1%
55-KOSSUTH	3582 EAST MARSHALL.....10%	2493 GILMORE CITY-BRADGATE.....5%	0747 BOYDEN-HULL.....5%	6098 SOUTHEAST WEBSTER-.....
0126 ALGONA.....6%	4104 MARSHALLTOWN.....0%	3537 LAURENS-MARATHON.....8%	2457 GEORGE-LITTLE ROCK.....14%	GRAND.....10%
0333 NORTH UNION.....12%	6985 WEST MARSHALL.....9%	4023 MANSON-.....	4149 MOC-FLOYD VALLEY.....5%	6248 STRATFORD.....9%
0873 NORTH IOWA.....7%	65-MILLS	NORTHWEST WEBSTER.....7%	5486 REMSEN-UNION.....7%	6867 WEBSTER CITY.....5%
3897 LU VERNE.....13%	2369 FREMONT-MILLS.....16%	4644 NEWELL-FONDA.....7%	5607 ROCK VALLEY.....0%	95-WINNEBAGO
4778 NORTH KOSSUTH.....6%	2511 GLENWOOD.....7%	5283 POCAHONTAS AREA.....1%	5949 SHELDON.....7%	0126 ALGONA.....6%
6516 TWIN RIVERS.....10%	3645 LEWIS CENTRAL.....6%	6921 WEST BEND-MALLARD.....0%	6030 SIOUX CENTER.....10%	5873 NORTH IOWA.....7%
6921 WEST BEND-MALLARD.....0%	3978 EAST MILLS.....11%	77-POLK	6983 WEST LYON.....10%	2295 FOREST CITY.....8%
56-LEE	5978 SHENANDOAH.....11%	0261 ANKENY.....0%	6990 WEST SIOUX.....6%	3420 LAKE MILLS.....9%
1079 CENTRAL LEE.....3%	6453 TREYNOR.....4%	0472 BALLARD.....2%	85-STORY	96-WINNEBAG
2322 FORT MADISON.....0%	66-MITCHELL	0720 BONDURANT-FARRAR.....3%	0225 AMES.....4%	0135 ALLAMAKEE.....8%
2834 HARMONY.....10%	4772 CENTRAL SPRINGS.....7%	0981 CARLISLE.....0%	0472 BALLARD.....2%	1638 DECORAH.....2%
3312 KEOKUK.....0%	4995 OSAGE.....2%	1350 COLLINS-MAXWELL.....7%	1350 COLLINS-MAXWELL.....7%	3029 HOWARD-WINNEBAG.....6%
4536 MOUNT PLEASANT.....5%	5508 RICEVILLE.....11%	1576 DALLAS CENTER-GRIMES.....0%	1359 COLO-NESCO.....8%	4787 NORTH WINNEBAG.....10%
57-LINN	5997 RUDD-ROCKFORD-.....	1737 DES MOINES.....0%	2486 GILBERT.....0%	5310 POSTVILLE.....15%
0099 ALBURNETT.....2%	MARBLE ROCK.....3%	3231 JOHNSTON.....0%	4817 NEVADA.....5%	6100 SOUTH WINNEBAG.....6%
0234 ANAMOSA.....7%	5751 ST ANSGAR.....6%	3942 MADRID.....2%	4779 NORTH POLK.....5%	6509 TURKEY VALLEY.....0%
1053 CEDAR RAPIDS.....5%	67-MONROE	4779 NORTH POLK.....5%	5843 ROLAND-STORY.....3%	97-WOODBURY
1062 CENTER POINT-URBANA.....7%	1134 CHARTER OAK-UTE.....10%	5319 PCM.....3%	6561 UNITED.....3%	0504 BATTLE CREEK-.....
1089 CENTRAL CITY.....0%	4033 MAPLE VALLEY.....8%	5805 SAYDEL.....0%	6985 WEST MARSHALL.....3%	IDA GROVE.....1%
1337 COLLEGE.....0%	ANTHON OTO.....2%	6101 SOUTHEAST POLK.....5%	86-TAMA	1975 RIVER VALLEY.....10%
3715 LINN-MAR.....0%	6969 WEST HARRISON.....2%	6579 URBANDALE.....0%	0576 BELLE PLAINE.....9%	3348 KINGSLEY-PIERSON.....4%
3744 LISBON.....5%	6987 WEST MONONA.....6%	6957 WEST DES MOINES.....0%	0609 BENTON.....4%	3555 LAWTON-BRONSON.....5%
4086 MARION.....4%	6992 WESTWOOD.....6%	7110 WOODWARD-GRANGER.....7%	1935 UNION.....3%	4033 MAPLE VALLEY-.....
4446 MONTICELLO.....5%	7002 WHITING.....5%	78-POTTAWATTAMIE	2502 GLADBROOK-REINBECK.....3%	ANTHON OTO.....2%
4554 MOUNT VERNON.....6%	7092 WOODBINE.....14%	0387 ATLANTIC.....9%	2682 GMG.....10%	5877 SERGEANT BLUFF-LUTON.....0%
4777 NORTH LINN.....5%	68-MONROE	0441 A-H-S-T.....12%	2727 GRUNDY CENTER.....7%	6039 SIOUX CITY.....3%
6093 SOLOIN.....8%	0081 ALBIA.....9%	1476 COUNCIL BLUFFS.....0%	0582 EAST MARSHALL.....10%	6992 WESTWOOD.....6%
6138 SPRINGVILLE.....6%	0657 EDDYVILLE-BLAKESBURG-.....	2511 GLENWOOD.....7%	4785 NORTH TAMA.....9%	7098 WOODBURY CENTRAL.....5%
58-LOUISA	FREMONT.....5%	2718 GRISWOLD.....1%	6098 SOUTH TAMA.....9%	98-WORTH
1368 COLUMBUS.....12%	4491 MORAVIA.....12%	3645 LEWIS CENTRAL.....6%	87-TAYLOR	2295 FOREST CITY.....8%
2977 HIGHLAND.....7%	69-MONTGOMERY	4524 MISSOURI VALLEY.....7%	0549 BEDFORD.....10%	3420 LAKE MILLS.....9%
3816 LONE TREE.....9%	2113 ESSEX.....10%	4524 RIVERSIDE.....7%	1197 CLARINDA.....4%	4772 CENTRAL SPRINGS.....7%
3841 LOUISA-MUSCATINE.....9%	2718 GRISWOLD.....1%	5463 RED OAK.....9%	1431 CORNING.....7%	4788 NORTHWOOD-KENSETT.....5%
4203 MEDIAPOLIS.....7%	3978 EAST MILLS.....11%	6453 TREYNOR.....4%	1782 DIAGONAL.....9%	5751 ST ANSGAR.....6%
4509 MORNING SUN.....7%	5463 RED OAK.....9%	6460 TRI-CENTER.....8%	3609 LENOX.....6%	99-WRIGHT
6700 WACO.....0%	5978 SHENANDOAH.....11%	6534 UNDERWOOD.....0%	4527 MOUNT AYR.....6%	0594 BELMOND-KLEMME.....0%
6759 WAPELLO.....8%	6165 STANTON.....4%	6750 WALNUT.....1%	6651 VILLISCA.....1%	0819 WEST HANCOCK.....10%
7047 WINFIELD-MT UNION.....7%	6651 VILLISCA.....1%	79-POWESHIEK	88-UNION	0916 CA.....16%
59-LUCAS	0576 BELLE PLAINE.....9%	0576 BELLE PLAINE.....9%	1503 CRESTON.....2%	1206 CLARION-GOLDFIELD-.....
1107 CHARITON.....3%	0846 BROOKLYN-GUERNEY-.....	0846 BROOKLYN-GUERNEY-.....	1970 EAST UNION.....13%	DOWS.....0%
1211 CLARKE.....5%	MALCOM.....5%	2097 ENGLISH VALLEYS.....16%	3609 LENOX.....6%	1944 EAGLE GROVE.....7%
4505 MORMON TRAIL.....11%	2709 GRINNELL-NEWBURG.....8%	2766 HLV.....8%	4572 MURRAY.....13%	3060 HUMBOLDT.....5%
6094 SOUTHEAST WARREN.....10%	3582 EAST MARSHALL.....1%	3906 LYNNVILLE-SULLY.....8%	4978 ORIENT-MACKSBURG.....15%	4775 NORTHEAST HAMILTON.....9%
6854 WAYNE.....2%	4437 MONTEZUMA.....8%	7038 WILTON.....7%	89-VAN BUREN	5922 WEST FORT.....5%
60-LYON	6975 WEST LIBERTY.....17%	71-O'BRIEN	0977 CARDINAL.....10%	6867 WEBSTER CITY.....5%
0747 BOYDEN-HULL.....5%	7038 WILTON.....7%	1218 CLAY CENTRAL-EVERLY.....1%	1619 DAVIS COUNTY.....1%	
2457 GEORGE-LITTLE ROCK.....14%	71-O'BRIEN	2862 HARTLEY-MELVIN-.....	2169 FAIRFIELD.....1%	
5607 ROCK VALLEY.....0%	4149 MOC-FLOYD VALLEY.....5%	SANBORN.....7%	2834 HARMONY.....10%	
5949 SHELDON.....7%	5157 SOUTH O'BRIEN.....10%	4149 MOC-FLOYD VALLEY.....5%	4536 MOUNT PLEASANT.....5%	
6993 WEST LYON.....10%	5949 SHELDON.....7%	6048 SILOX CENTRAL.....0%	6592 VAN BUREN.....9%	

Nonresidents and Part-year Residents: Please see page 1 of the IA 1040 booklet or the online Expanded Instructions at <https://tax.iowa.gov/> for more information.

e-File information is at <https://tax.iowa.gov/>



2015 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 of IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
0	150	0	6,000	6,050	88	9,800	9,850	257	13,800	13,850	428	17,400	17,450	656
150	400	1	6,050	6,100	89	9,850	9,900	258	13,850	13,900	430	17,450	17,500	659
400	700	2	6,100	6,150	91	9,900	9,950	261	13,900	13,950	432	17,500	17,550	663
700	950	3	6,150	6,200	92	9,950	10,000	263	13,950	13,900	434	17,550	17,600	666
950	1,250	4	6,200	6,250	95	10,000	10,050	266	13,800	13,850	437	17,600	17,650	669
1,250	1,500	5	6,250	6,300	97	10,050	10,100	268	13,850	13,900	439	17,650	17,700	672
1,500	1,650	6	6,300	6,350	99	10,100	10,150	270	13,900	13,950	442	17,700	17,750	675
1,650	1,800	7	6,350	6,400	101	10,150	10,200	272	13,950	14,000	445	17,750	17,800	678
1,800	1,950	8	6,400	6,450	104	10,200	10,250	275	14,000	14,050	448	17,800	17,850	681
1,950	2,100	9	6,450	6,500	106	10,250	10,300	277	14,050	14,100	451	17,850	17,900	684
2,100	2,200	10	6,500	6,550	108	10,300	10,350	279	14,100	14,150	454	17,900	17,950	687
2,200	2,350	11	6,550	6,600	110	10,350	10,400	281	14,150	14,200	458	17,950	18,000	690
2,350	2,500	12	6,600	6,650	113	10,400	10,450	284	14,200	14,250	461	18,000	18,050	693
2,500	2,650	13	6,650	6,700	115	10,450	10,500	286	14,250	14,300	464	18,050	18,100	696
2,650	2,750	14	6,700	6,750	117	10,500	10,550	288	14,300	14,350	467	18,100	18,150	699
2,750	2,900	15	6,750	6,800	119	10,550	10,600	290	14,350	14,400	470	18,150	18,200	702
2,900	3,050	16	6,800	6,850	122	10,600	10,650	293	14,400	14,450	473	18,200	18,250	705
3,050	3,100	17	6,850	6,900	124	10,650	10,700	295	14,450	14,500	476	18,250	18,300	708
3,100	3,150	18	6,900	6,950	126	10,700	10,750	297	14,500	14,550	479	18,300	18,350	712
3,150	3,200	19	6,950	7,000	128	10,750	10,800	299	14,550	14,600	482	18,350	18,400	715
3,200	3,250	20	7,000	7,050	131	10,800	10,850	302	14,600	14,650	485	18,400	18,450	718
3,250	3,300	21	7,050	7,100	133	10,850	10,900	304	14,650	14,700	488	18,450	18,500	721
3,300	3,350	23	7,100	7,150	135	10,900	10,950	306	14,700	14,750	491	18,500	18,550	724
3,350	3,400	24	7,150	7,200	137	10,950	11,000	308	14,750	14,800	494	18,550	18,600	727
3,400	3,450	25	7,200	7,250	140	11,000	11,050	311	14,800	14,850	497	18,600	18,650	730
3,450	3,500	26	7,250	7,300	142	11,050	11,100	313	14,850	14,900	500	18,650	18,700	733
3,500	3,550	27	7,300	7,350	144	11,100	11,150	315	14,900	14,950	503	18,700	18,750	736
3,550	3,600	29	7,350	7,400	146	11,150	11,200	317	14,950	15,000	506	18,750	18,800	739
3,600	3,650	30	7,400	7,450	149	11,200	11,250	320	15,000	15,050	510	18,800	18,850	742
3,650	3,700	31	7,450	7,500	151	11,250	11,300	322	15,050	15,100	513	18,850	18,900	745
3,700	3,750	32	7,500	7,550	153	11,300	11,350	324	15,100	15,150	516	18,900	18,950	748
3,750	3,800	34	7,550	7,600	155	11,350	11,400	326	15,150	15,200	519	18,950	19,000	751
3,800	3,850	35	7,600	7,650	158	11,400	11,450	329	15,200	15,250	522	19,000	19,050	754
3,850	3,900	36	7,650	7,700	160	11,450	11,500	331	15,250	15,300	525	19,050	19,100	757
3,900	3,950	37	7,700	7,750	162	11,500	11,550	333	15,300	15,350	528	19,100	19,150	760
3,950	4,000	38	7,750	7,800	164	11,550	11,600	335	15,350	15,400	531	19,150	19,200	764
4,000	4,050	40	7,800	7,850	167	11,600	11,650	338	15,400	15,450	534	19,200	19,250	767
4,050	4,100	41	7,850	7,900	169	11,650	11,700	340	15,450	15,500	537	19,250	19,300	770
4,100	4,150	42	7,900	7,950	171	11,700	11,750	342	15,500	15,550	540	19,300	19,350	773
4,150	4,200	43	7,950	8,000	173	11,750	11,800	344	15,550	15,600	543	19,350	19,400	776
4,200	4,250	44	8,000	8,050	176	11,800	11,850	347	15,600	15,650	546	19,400	19,450	779
4,250	4,300	46	8,050	8,100	178	11,850	11,900	349	15,650	15,700	549	19,450	19,500	782
4,300	4,350	47	8,100	8,150	180	11,900	11,950	351	15,700	15,750	552	19,500	19,550	785
4,350	4,400	48	8,150	8,200	182	11,950	12,000	353	15,750	15,800	555	19,550	19,600	788
4,400	4,450	49	8,200	8,250	185	12,000	12,050	356	15,800	15,850	559	19,600	19,650	791
4,450	4,500	51	8,250	8,300	187	12,050	12,100	358	15,850	15,900	562	19,650	19,700	794
4,500	4,550	52	8,300	8,350	189	12,100	12,150	360	15,900	15,950	565	19,700	19,750	797
4,550	4,600	53	8,350	8,400	191	12,150	12,200	362	15,950	16,000	568	19,750	19,800	800
4,600	4,650	54	8,400	8,450	194	12,200	12,250	365	16,000	16,050	571	19,800	19,850	803
4,650	4,700	55	8,450	8,500	196	12,250	12,300	367	16,050	16,100	574	19,850	19,900	806
4,700	4,750	57	8,500	8,550	198	12,300	12,350	369	16,100	16,150	577	19,900	19,950	809
4,750	4,800	58	8,550	8,600	200	12,350	12,400	371	16,150	16,200	580	19,950	20,000	812
4,800	4,850	59	8,600	8,650	203	12,400	12,450	374	16,200	16,250	583	20,000	20,050	816
4,850	4,900	60	8,650	8,700	205	12,450	12,500	376	16,250	16,300	586	20,050	20,100	819
4,900	4,950	62	8,700	8,750	207	12,500	12,550	378	16,300	16,350	589	20,100	20,150	822
4,950	5,000	63	8,750	8,800	209	12,550	12,600	380	16,350	16,400	592	20,150	20,200	825
5,000	5,050	64	8,800	8,850	212	12,600	12,650	383	16,400	16,450	595	20,200	20,250	828
5,050	5,100	65	8,850	8,900	214	12,650	12,700	385	16,450	16,500	598	20,250	20,300	831
5,100	5,150	66	8,900	8,950	216	12,700	12,750	387	16,500	16,550	601	20,300	20,350	834
5,150	5,200	68	8,950	9,000	218	12,750	12,800	389	16,550	16,600	604	20,350	20,400	837
5,200	5,250	69	9,000	9,050	221	12,800	12,850	392	16,600	16,650	607	20,400	20,450	840
5,250	5,300	70	9,050	9,100	223	12,850	12,900	394	16,650	16,700	611	20,450	20,500	843
5,300	5,350	71	9,100	9,150	225	12,900	12,950	396	16,700	16,750	614	20,500	20,550	846
5,350	5,400	72	9,150	9,200	227	12,950	13,000	398	16,750	16,800	617	20,550	20,600	849
5,400	5,450	74	9,200	9,250	230	13,000	13,050	401	16,800	16,850	620	20,600	20,650	852
5,450	5,500	75	9,250	9,300	232	13,050	13,100	403	16,850	16,900	623	20,650	20,700	855
5,500	5,550	76	9,300	9,350	234	13,100	13,150	405	16,900	16,950	626	20,700	20,750	858
5,550	5,600	77	9,350	9,400	236	13,150	13,200	407	16,950	17,000	629	20,750	20,800	861
5,600	5,650	79	9,400	9,450	239	13,200	13,250	410	17,000	17,050	632	20,800	20,850	865
5,650	5,700	80	9,450	9,500	241	13,250	13,300	412	17,050	17,100	635	20,850	20,900	868
5,700	5,750	81	9,500	9,550	243	13,300	13,350	414	17,100	17,150	638	20,900	20,950	871
5,750	5,800	82	9,550	9,600	245	13,350	13,400	416	17,150	17,200	641	20,950	21,000	874
5,800	5,850	83	9,600	9,650	248	13,400	13,450	419	17,200	17,250	644	21,000	21,050	877
5,850	5,900	85	9,650	9,700	250	13,450	13,500	421	17,250	17,300	647	21,050	21,100	880
5,900	5,950	86	9,700	9,750	252	13,500	13,550	423	17,300	17,350	650	21,100	21,150	883
5,950	6,000	87	9,750	9,800	254	13,550	13,600	425	17,350	17,400	653	21,150	21,200	886

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Iowa Department of
REVENUE

2015 IA 1040 TAX TABLES For All Filing Statuses

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Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
21,200	21,250	889	25,000	25,050	1,129	28,800	28,850	1,375	32,800	32,850	1,627	36,400	36,450	1,885
21,250	21,300	892	25,050	25,100	1,132	28,850	28,900	1,378	32,850	32,900	1,630	36,450	36,500	1,889
21,300	21,350	895	25,100	25,150	1,135	28,900	28,950	1,381	32,900	32,950	1,634	36,500	36,550	1,892
21,350	21,400	898	25,150	25,200	1,138	28,950	29,000	1,384	32,950	33,000	1,637	36,550	36,600	1,896
21,400	21,450	901	25,200	25,250	1,141	29,000	29,050	1,388	33,000	33,050	1,641	36,600	36,650	1,899
21,450	21,500	904	25,250	25,300	1,144	29,050	29,100	1,391	33,050	33,100	1,644	36,650	36,700	1,902
21,500	21,550	907	25,300	25,350	1,148	29,100	29,150	1,394	33,100	33,150	1,647	36,700	36,750	1,906
21,550	21,600	910	25,350	25,400	1,151	29,150	29,200	1,397	33,150	33,200	1,651	36,750	36,800	1,909
21,600	21,650	913	25,400	25,450	1,154	29,200	29,250	1,401	33,200	33,250	1,654	36,800	36,850	1,913
21,650	21,700	917	25,450	25,500	1,158	29,250	29,300	1,404	33,250	33,300	1,658	36,850	36,900	1,916
21,700	21,750	920	25,500	25,550	1,161	29,300	29,350	1,407	33,300	33,350	1,661	36,900	36,950	1,919
21,750	21,800	923	25,550	25,600	1,164	29,350	29,400	1,410	33,350	33,400	1,664	36,950	37,000	1,923
21,800	21,850	926	25,600	25,650	1,167	29,400	29,450	1,414	33,400	33,450	1,668	37,000	37,050	1,926
21,850	21,900	929	25,650	25,700	1,171	29,450	29,500	1,417	33,450	33,500	1,671	37,050	37,100	1,930
21,900	21,950	932	25,700	25,750	1,174	29,500	29,550	1,420	33,500	33,550	1,675	37,100	37,150	1,933
21,950	22,000	935	25,750	25,800	1,177	29,550	29,600	1,423	33,550	33,600	1,678	37,150	37,200	1,936
22,000	22,050	938	25,800	25,850	1,180	29,600	29,650	1,427	33,600	33,650	1,681	37,200	37,250	1,940
22,050	22,100	941	25,850	25,900	1,184	29,650	29,700	1,430	33,650	33,700	1,685	37,250	37,300	1,943
22,100	22,150	944	25,900	25,950	1,187	29,700	29,750	1,433	33,700	33,750	1,688	37,300	37,350	1,947
22,150	22,200	947	25,950	26,000	1,190	29,750	29,800	1,436	33,750	33,800	1,692	37,350	37,400	1,950
22,200	22,250	950	26,000	26,050	1,193	29,800	29,850	1,440	33,800	33,850	1,695	37,400	37,450	1,953
22,250	22,300	953	26,050	26,100	1,197	29,850	29,900	1,443	33,850	33,900	1,698	37,450	37,500	1,957
22,300	22,350	956	26,100	26,150	1,200	29,900	29,950	1,446	33,900	33,950	1,702	37,500	37,550	1,960
22,350	22,400	959	26,150	26,200	1,203	29,950	30,000	1,449	33,950	34,000	1,705	37,550	37,600	1,964
22,400	22,450	962	26,200	26,250	1,206	30,000	30,050	1,453	33,800	33,850	1,709	37,600	37,650	1,967
22,450	22,500	965	26,250	26,300	1,210	30,050	30,100	1,456	33,850	33,900	1,712	37,650	37,700	1,970
22,500	22,550	969	26,300	26,350	1,213	30,100	30,150	1,459	33,900	33,950	1,715	37,700	37,750	1,974
22,550	22,600	972	26,350	26,400	1,216	30,150	30,200	1,462	33,950	34,000	1,719	37,750	37,800	1,977
22,600	22,650	975	26,400	26,450	1,219	30,200	30,250	1,465	34,000	34,050	1,722	37,800	37,850	1,981
22,650	22,700	978	26,450	26,500	1,222	30,250	30,300	1,468	34,050	34,100	1,726	37,850	37,900	1,984
22,700	22,750	981	26,500	26,550	1,226	30,300	30,350	1,472	34,100	34,150	1,729	37,900	37,950	1,987
22,750	22,800	984	26,550	26,600	1,229	30,350	30,400	1,475	34,150	34,200	1,732	37,950	38,000	1,991
22,800	22,850	987	26,600	26,650	1,232	30,400	30,450	1,478	34,200	34,250	1,736	38,000	38,050	1,994
22,850	22,900	990	26,650	26,700	1,235	30,450	30,500	1,482	34,250	34,300	1,739	38,050	38,100	1,998
22,900	22,950	993	26,700	26,750	1,239	30,500	30,550	1,485	34,300	34,350	1,743	38,100	38,150	2,001
22,950	23,000	996	26,750	26,800	1,242	30,550	30,600	1,488	34,350	34,400	1,746	38,150	38,200	2,004
23,000	23,050	999	26,800	26,850	1,245	30,600	30,650	1,491	34,400	34,450	1,749	38,200	38,250	2,008
23,050	23,100	1,002	26,850	26,900	1,248	30,650	30,700	1,495	34,450	34,500	1,753	38,250	38,300	2,011
23,100	23,150	1,005	26,900	26,950	1,252	30,700	30,750	1,498	34,500	34,550	1,756	38,300	38,350	2,015
23,150	23,200	1,009	26,950	27,000	1,255	30,750	30,800	1,501	34,550	34,600	1,760	38,350	38,400	2,018
23,200	23,250	1,012	27,000	27,050	1,258	30,800	30,850	1,505	34,600	34,650	1,763	38,400	38,450	2,021
23,250	23,300	1,015	27,050	27,100	1,261	30,850	30,900	1,508	34,650	34,700	1,766	38,450	38,500	2,025
23,300	23,350	1,018	27,100	27,150	1,265	30,900	30,950	1,511	34,700	34,750	1,770	38,500	38,550	2,028
23,350	23,400	1,022	27,150	27,200	1,268	30,950	31,000	1,515	34,750	34,800	1,773	38,550	38,600	2,032
23,400	23,450	1,025	27,200	27,250	1,271	31,000	31,050	1,518	34,800	34,850	1,777	38,600	38,650	2,035
23,450	23,500	1,028	27,250	27,300	1,274	31,050	31,100	1,522	34,850	34,900	1,780	38,650	38,700	2,038
23,500	23,550	1,031	27,300	27,350	1,278	31,100	31,150	1,525	34,900	34,950	1,783	38,700	38,750	2,042
23,550	23,600	1,035	27,350	27,400	1,281	31,150	31,200	1,528	34,950	35,000	1,787	38,750	38,800	2,045
23,600	23,650	1,038	27,400	27,450	1,284	31,200	31,250	1,532	35,000	35,050	1,790	38,800	38,850	2,049
23,650	23,700	1,041	27,450	27,500	1,287	31,250	31,300	1,535	35,050	35,100	1,794	38,850	38,900	2,052
23,700	23,750	1,044	27,500	27,550	1,291	31,300	31,350	1,539	35,100	35,150	1,797	38,900	38,950	2,055
23,750	23,800	1,048	27,550	27,600	1,294	31,350	31,400	1,542	35,150	35,200	1,800	38,950	39,000	2,059
23,800	23,850	1,051	27,600	27,650	1,297	31,400	31,450	1,545	35,200	35,250	1,804	39,000	39,050	2,062
23,850	23,900	1,054	27,650	27,700	1,300	31,450	31,500	1,549	35,250	35,300	1,807	39,050	39,100	2,066
23,900	23,950	1,057	27,700	27,750	1,303	31,500	31,550	1,552	35,300	35,350	1,811	39,100	39,150	2,069
23,950	24,000	1,060	27,750	27,800	1,307	31,550	31,600	1,556	35,350	35,400	1,814	39,150	39,200	2,072
24,000	24,050	1,064	27,800	27,850	1,310	31,600	31,650	1,559	35,400	35,450	1,817	39,200	39,250	2,076
24,050	24,100	1,067	27,850	27,900	1,313	31,650	31,700	1,562	35,450	35,500	1,821	39,250	39,300	2,079
24,100	24,150	1,070	27,900	27,950	1,316	31,700	31,750	1,566	35,500	35,550	1,824	39,300	39,350	2,083
24,150	24,200	1,073	27,950	28,000	1,320	31,750	31,800	1,569	35,550	35,600	1,828	39,350	39,400	2,086
24,200	24,250	1,077	28,000	28,050	1,323	31,800	31,850	1,573	35,600	35,650	1,831	39,400	39,450	2,089
24,250	24,300	1,080	28,050	28,100	1,326	31,850	31,900	1,576	35,650	35,700	1,834	39,450	39,500	2,093
24,300	24,350	1,083	28,100	28,150	1,329	31,900	31,950	1,579	35,700	35,750	1,838	39,500	39,550	2,096
24,350	24,400	1,086	28,150	28,200	1,333	31,950	32,000	1,583	35,750	35,800	1,841	39,550	39,600	2,100
24,400	24,450	1,090	28,200	28,250	1,336	32,000	32,050	1,586	35,800	35,850	1,845	39,600	39,650	2,103
24,450	24,500	1,093	28,250	28,300	1,339	32,050	32,100	1,590	35,850	35,900	1,848	39,650	39,700	2,106
24,500	24,550	1,096	28,300	28,350	1,342	32,100	32,150	1,593	35,900	35,950	1,851	39,700	39,750	2,110
24,550	24,600	1,099	28,350	28,400	1,346	32,150	32,200	1,596	35,950	36,000	1,855	39,750	39,800	2,113
24,600	24,650	1,103	28,400	28,450	1,349	32,200	32,250	1,600	36,000	36,050	1,858	39,800	39,850	2,117
24,650	24,700	1,106	28,450	28,500	1,352	32,250	32,300	1,603	36,050	36,100	1,862	39,850	39,900	2,120
24,700	24,750	1,109	28,500	28,550	1,355	32,300	32,350	1,607	36,100	36,150	1,865	39,900	39,950	2,123
24,750	24,800	1,112	28,550	28,600	1,359	32,350	32,400	1,610	36,150	36,200	1,868	39,950	40,000	2,127
24,800	24,850	1,116	28,600	28,650	1,362	32,400	32,450	1,613	36,200	36,250	1,872			

2015 IA 1040 TAX TABLES For All Filing Statuses

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Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			line 38 of IA 1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
40,200	40,250	2,144	44,000	44,050	2,402	47,800	47,850	2,679	51,600	51,650	2,980	55,400	55,450	3,281
40,250	40,300	2,147	44,050	44,100	2,406	47,850	47,900	2,683	51,650	51,700	2,984	55,450	55,500	3,285
40,300	40,350	2,151	44,100	44,150	2,409	47,900	47,950	2,687	51,700	51,750	2,988	55,500	55,550	3,289
40,350	40,400	2,154	44,150	44,200	2,412	47,950	48,000	2,691	51,750	51,800	2,992	55,550	55,600	3,293
40,400	40,450	2,157	44,200	44,250	2,416	48,000	48,050	2,695	51,800	51,850	2,996	55,600	55,650	3,297
40,450	40,500	2,161	44,250	44,300	2,419	48,050	48,100	2,699	51,850	51,900	3,000	55,650	55,700	3,301
40,500	40,550	2,164	44,300	44,350	2,423	48,100	48,150	2,703	51,900	51,950	3,004	55,700	55,750	3,305
40,550	40,600	2,168	44,350	44,400	2,426	48,150	48,200	2,707	51,950	52,000	3,008	55,750	55,800	3,309
40,600	40,650	2,171	44,400	44,450	2,429	48,200	48,250	2,711	52,000	52,050	3,012	55,800	55,850	3,313
40,650	40,700	2,174	44,450	44,500	2,433	48,250	48,300	2,715	52,050	52,100	3,016	55,850	55,900	3,317
40,700	40,750	2,178	44,500	44,550	2,436	48,300	48,350	2,719	52,100	52,150	3,020	55,900	55,950	3,321
40,750	40,800	2,181	44,550	44,600	2,440	48,350	48,400	2,723	52,150	52,200	3,024	55,950	56,000	3,325
40,800	40,850	2,185	44,600	44,650	2,443	48,400	48,450	2,727	52,200	52,250	3,028	56,000	56,050	3,329
40,850	40,900	2,188	44,650	44,700	2,446	48,450	48,500	2,731	52,250	52,300	3,031	56,050	56,100	3,332
40,900	40,950	2,191	44,700	44,750	2,450	48,500	48,550	2,734	52,300	52,350	3,035	56,100	56,150	3,336
40,950	41,000	2,195	44,750	44,800	2,453	48,550	48,600	2,738	52,350	52,400	3,039	56,150	56,200	3,340
41,000	41,050	2,198	44,800	44,850	2,457	48,600	48,650	2,742	52,400	52,450	3,043	56,200	56,250	3,344
41,050	41,100	2,202	44,850	44,900	2,460	48,650	48,700	2,746	52,450	52,500	3,047	56,250	56,300	3,348
41,100	41,150	2,205	44,900	44,950	2,463	48,700	48,750	2,750	52,500	52,550	3,051	56,300	56,350	3,352
41,150	41,200	2,208	44,950	45,000	2,467	48,750	48,800	2,754	52,550	52,600	3,055	56,350	56,400	3,356
41,200	41,250	2,212	45,000	45,050	2,470	48,800	48,850	2,758	52,600	52,650	3,059	56,400	56,450	3,360
41,250	41,300	2,215	45,050	45,100	2,474	48,850	48,900	2,762	52,650	52,700	3,063	56,450	56,500	3,364
41,300	41,350	2,219	45,100	45,150	2,477	48,900	48,950	2,766	52,700	52,750	3,067	56,500	56,550	3,368
41,350	41,400	2,222	45,150	45,200	2,480	48,950	49,000	2,770	52,750	52,800	3,071	56,550	56,600	3,372
41,400	41,450	2,225	45,200	45,250	2,484	49,000	49,050	2,774	52,800	52,850	3,075	56,600	56,650	3,376
41,450	41,500	2,229	45,250	45,300	2,487	49,050	49,100	2,778	52,850	52,900	3,079	56,650	56,700	3,380
41,500	41,550	2,232	45,300	45,350	2,491	49,100	49,150	2,782	52,900	52,950	3,083	56,700	56,750	3,384
41,550	41,600	2,236	45,350	45,400	2,494	49,150	49,200	2,786	52,950	53,000	3,087	56,750	56,800	3,388
41,600	41,650	2,239	45,400	45,450	2,497	49,200	49,250	2,790	53,000	53,050	3,091	56,800	56,850	3,392
41,650	41,700	2,242	45,450	45,500	2,501	49,250	49,300	2,794	53,050	53,100	3,095	56,850	56,900	3,396
41,700	41,750	2,246	45,500	45,550	2,504	49,300	49,350	2,798	53,100	53,150	3,099	56,900	56,950	3,400
41,750	41,800	2,249	45,550	45,600	2,508	49,350	49,400	2,802	53,150	53,200	3,103	56,950	57,000	3,404
41,800	41,850	2,253	45,600	45,650	2,511	49,400	49,450	2,806	53,200	53,250	3,107	57,000	57,050	3,408
41,850	41,900	2,256	45,650	45,700	2,514	49,450	49,500	2,810	53,250	53,300	3,111	57,050	57,100	3,412
41,900	41,950	2,259	45,700	45,750	2,518	49,500	49,550	2,814	53,300	53,350	3,115	57,100	57,150	3,416
41,950	42,000	2,263	45,750	45,800	2,521	49,550	49,600	2,818	53,350	53,400	3,119	57,150	57,200	3,420
42,000	42,050	2,266	45,800	45,850	2,525	49,600	49,650	2,822	53,400	53,450	3,123	57,200	57,250	3,424
42,050	42,100	2,270	45,850	45,900	2,528	49,650	49,700	2,826	53,450	53,500	3,127	57,250	57,300	3,427
42,100	42,150	2,273	45,900	45,950	2,531	49,700	49,750	2,830	53,500	53,550	3,130	57,300	57,350	3,431
42,150	42,200	2,276	45,950	46,000	2,535	49,750	49,800	2,833	53,550	53,600	3,134	57,350	57,400	3,435
42,200	42,250	2,280	46,000	46,050	2,538	49,800	49,850	2,837	53,600	53,650	3,138	57,400	57,450	3,439
42,250	42,300	2,283	46,050	46,100	2,542	49,850	49,900	2,841	53,650	53,700	3,142	57,450	57,500	3,443
42,300	42,350	2,287	46,100	46,150	2,545	49,900	49,950	2,845	53,700	53,750	3,146	57,500	57,550	3,447
42,350	42,400	2,290	46,150	46,200	2,548	49,950	50,000	2,849	53,750	53,800	3,150	57,550	57,600	3,451
42,400	42,450	2,293	46,200	46,250	2,552	50,000	50,050	2,853	53,800	53,850	3,154	57,600	57,650	3,455
42,450	42,500	2,297	46,250	46,300	2,556	50,050	50,100	2,857	53,850	53,900	3,158	57,650	57,700	3,459
42,500	42,550	2,300	46,300	46,350	2,560	50,100	50,150	2,861	53,900	53,950	3,162	57,700	57,750	3,463
42,550	42,600	2,304	46,350	46,400	2,564	50,150	50,200	2,865	53,950	54,000	3,166	57,750	57,800	3,467
42,600	42,650	2,307	46,400	46,450	2,568	50,200	50,250	2,869	54,000	54,050	3,170	57,800	57,850	3,471
42,650	42,700	2,310	46,450	46,500	2,572	50,250	50,300	2,873	54,050	54,100	3,174	57,850	57,900	3,475
42,700	42,750	2,314	46,500	46,550	2,576	50,300	50,350	2,877	54,100	54,150	3,178	57,900	57,950	3,479
42,750	42,800	2,317	46,550	46,600	2,580	50,350	50,400	2,881	54,150	54,200	3,182	57,950	58,000	3,483
42,800	42,850	2,321	46,600	46,650	2,584	50,400	50,450	2,885	54,200	54,250	3,186	58,000	58,050	3,487
42,850	42,900	2,324	46,650	46,700	2,588	50,450	50,500	2,889	54,250	54,300	3,190	58,050	58,100	3,491
42,900	42,950	2,327	46,700	46,750	2,592	50,500	50,550	2,893	54,300	54,350	3,194	58,100	58,150	3,495
42,950	43,000	2,331	46,750	46,800	2,596	50,550	50,600	2,897	54,350	54,400	3,198	58,150	58,200	3,499
43,000	43,050	2,334	46,800	46,850	2,600	50,600	50,650	2,901	54,400	54,450	3,202	58,200	58,250	3,503
43,050	43,100	2,338	46,850	46,900	2,604	50,650	50,700	2,905	54,450	54,500	3,206	58,250	58,300	3,507
43,100	43,150	2,341	46,900	46,950	2,608	50,700	50,750	2,909	54,500	54,550	3,210	58,300	58,350	3,511
43,150	43,200	2,344	46,950	47,000	2,612	50,750	50,800	2,913	54,550	54,600	3,214	58,350	58,400	3,515
43,200	43,250	2,348	47,000	47,050	2,616	50,800	50,850	2,917	54,600	54,650	3,218	58,400	58,450	3,519
43,250	43,300	2,351	47,050	47,100	2,620	50,850	50,900	2,921	54,650	54,700	3,222	58,450	58,500	3,523
43,300	43,350	2,355	47,100	47,150	2,624	50,900	50,950	2,925	54,700	54,750	3,226	58,500	58,550	3,527
43,350	43,400	2,358	47,150	47,200	2,628	50,950	51,000	2,929	54,750	54,800	3,229	58,550	58,600	3,530
43,400	43,450	2,361	47,200	47,250	2,632	51,000	51,050	2,932	54,800	54,850	3,233	58,600	58,650	3,534
43,450	43,500	2,365	47,250	47,300	2,636	51,050	51,100	2,936	54,850	54,900	3,237	58,650	58,700	3,538
43,500	43,550	2,368	47,300	47,350	2,639	51,100	51,150	2,940	54,900	54,950	3,241	58,700	58,750	3,542
43,550	43,600	2,372	47,350	47,400	2,643	51,150	51,200	2,944	54,950	55,000	3,245	58,750	58,800	3,546
43,600	43,650	2,375	47,400	47,450	2,647	51,200	51,250	2,948	55,000	55,050	3,249	58,800	58,850	3,550
43,650	43,700	2,378	47,450	47,500	2,651	51,250	51,300	2,952	55,050	55,100	3,253	58,850	58,900	3,554
43,700	43,750	2,382	47,500	47,550	2,655	51,300	51,350	2,956	55,100	55,150	3,257	58,900	58,950	3,558
43,750	43,800	2,385	47,550	47,600	2,659	51,350	51,400	2,960	55,150	55,200	3,261	58,950	59,000	3,562

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Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
59,200	59,250	3,582	63,000	63,050	3,883	66,800	66,850	4,184	70,600	70,650	4,499	74,400	74,450	4,841
59,250	59,300	3,586	63,050	63,100	3,887	66,850	66,900	4,188	70,650	70,700	4,504	74,450	74,500	4,845
59,300	59,350	3,590	63,100	63,150	3,891	66,900	66,950	4,192	70,700	70,750	4,508	74,500	74,550	4,850
59,350	59,400	3,594	63,150	63,200	3,895	66,950	67,000	4,196	70,750	70,800	4,513	74,550	74,600	4,854
59,400	59,450	3,598	63,200	63,250	3,899	67,000	67,050	4,200	70,800	70,850	4,517	74,600	74,650	4,859
59,450	59,500	3,602	63,250	63,300	3,903	67,050	67,100	4,204	70,850	70,900	4,522	74,650	74,700	4,863
59,500	59,550	3,606	63,300	63,350	3,907	67,100	67,150	4,208	70,900	70,950	4,526	74,700	74,750	4,868
59,550	59,600	3,610	63,350	63,400	3,911	67,150	67,200	4,212	70,950	71,000	4,531	74,750	74,800	4,872
59,600	59,650	3,614	63,400	63,450	3,915	67,200	67,250	4,216	71,000	71,050	4,535	74,800	74,850	4,876
59,650	59,700	3,618	63,450	63,500	3,919	67,250	67,300	4,219	71,050	71,100	4,540	74,850	74,900	4,881
59,700	59,750	3,622	63,500	63,550	3,922	67,300	67,350	4,223	71,100	71,150	4,544	74,900	74,950	4,885
59,750	59,800	3,625	63,550	63,600	3,926	67,350	67,400	4,227	71,150	71,200	4,549	74,950	75,000	4,890
59,800	59,850	3,629	63,600	63,650	3,930	67,400	67,450	4,231	71,200	71,250	4,553	75,000	75,050	4,894
59,850	59,900	3,633	63,650	63,700	3,934	67,450	67,500	4,235	71,250	71,300	4,558	75,050	75,100	4,899
59,900	59,950	3,637	63,700	63,750	3,938	67,500	67,550	4,239	71,300	71,350	4,562	75,100	75,150	4,903
59,950	60,000	3,641	63,750	63,800	3,942	67,550	67,600	4,243	71,350	71,400	4,567	75,150	75,200	4,908
60,000	60,050	3,645	63,800	63,850	3,946	67,600	67,650	4,247	71,400	71,450	4,571	75,200	75,250	4,912
60,050	60,100	3,649	63,850	63,900	3,950	67,650	67,700	4,251	71,450	71,500	4,576	75,250	75,300	4,917
60,100	60,150	3,653	63,900	63,950	3,954	67,700	67,750	4,255	71,500	71,550	4,580	75,300	75,350	4,921
60,150	60,200	3,657	63,950	64,000	3,958	67,750	67,800	4,259	71,550	71,600	4,585	75,350	75,400	4,926
60,200	60,250	3,661	64,000	64,050	3,962	67,800	67,850	4,263	71,600	71,650	4,589	75,400	75,450	4,930
60,250	60,300	3,665	64,050	64,100	3,966	67,850	67,900	4,267	71,650	71,700	4,594	75,450	75,500	4,935
60,300	60,350	3,669	64,100	64,150	3,970	67,900	67,950	4,271	71,700	71,750	4,598	75,500	75,550	4,939
60,350	60,400	3,673	64,150	64,200	3,974	67,950	68,000	4,275	71,750	71,800	4,603	75,550	75,600	4,944
60,400	60,450	3,677	64,200	64,250	3,978	68,000	68,050	4,279	71,800	71,850	4,607	75,600	75,650	4,948
60,450	60,500	3,681	64,250	64,300	3,982	68,050	68,100	4,283	71,850	71,900	4,612	75,650	75,700	4,953
60,500	60,550	3,685	64,300	64,350	3,986	68,100	68,150	4,287	71,900	71,950	4,616	75,700	75,750	4,957
60,550	60,600	3,689	64,350	64,400	3,990	68,150	68,200	4,291	71,950	72,000	4,621	75,750	75,800	4,962
60,600	60,650	3,693	64,400	64,450	3,994	68,200	68,250	4,295	72,000	72,050	4,625	75,800	75,850	4,966
60,650	60,700	3,697	64,450	64,500	3,998	68,250	68,300	4,299	72,050	72,100	4,630	75,850	75,900	4,971
60,700	60,750	3,701	64,500	64,550	4,002	68,300	68,350	4,303	72,100	72,150	4,634	75,900	75,950	4,975
60,750	60,800	3,705	64,550	64,600	4,006	68,350	68,400	4,307	72,150	72,200	4,639	75,950	76,000	4,980
60,800	60,850	3,709	64,600	64,650	4,010	68,400	68,450	4,311	72,200	72,250	4,643	76,000	76,050	4,984
60,850	60,900	3,713	64,650	64,700	4,014	68,450	68,500	4,315	72,250	72,300	4,648	76,050	76,100	4,989
60,900	60,950	3,717	64,700	64,750	4,018	68,500	68,550	4,319	72,300	72,350	4,652	76,100	76,150	4,993
60,950	61,000	3,721	64,750	64,800	4,021	68,550	68,600	4,322	72,350	72,400	4,656	76,150	76,200	4,998
61,000	61,050	3,724	64,800	64,850	4,025	68,600	68,650	4,326	72,400	72,450	4,661	76,200	76,250	5,002
61,050	61,100	3,728	64,850	64,900	4,029	68,650	68,700	4,330	72,450	72,500	4,665	76,250	76,300	5,007
61,100	61,150	3,732	64,900	64,950	4,033	68,700	68,750	4,334	72,500	72,550	4,670	76,300	76,350	5,011
61,150	61,200	3,736	64,950	65,000	4,037	68,750	68,800	4,338	72,550	72,600	4,674	76,350	76,400	5,016
61,200	61,250	3,740	65,000	65,050	4,041	68,800	68,850	4,342	72,600	72,650	4,679	76,400	76,450	5,020
61,250	61,300	3,744	65,050	65,100	4,045	68,850	68,900	4,346	72,650	72,700	4,683	76,450	76,500	5,025
61,300	61,350	3,748	65,100	65,150	4,049	68,900	68,950	4,350	72,700	72,750	4,688	76,500	76,550	5,029
61,350	61,400	3,752	65,150	65,200	4,053	68,950	69,000	4,354	72,750	72,800	4,692	76,550	76,600	5,034
61,400	61,450	3,756	65,200	65,250	4,057	69,000	69,050	4,358	72,800	72,850	4,697	76,600	76,650	5,038
61,450	61,500	3,760	65,250	65,300	4,061	69,050	69,100	4,362	72,850	72,900	4,701	76,650	76,700	5,043
61,500	61,550	3,764	65,300	65,350	4,065	69,100	69,150	4,366	72,900	72,950	4,706	76,700	76,750	5,047
61,550	61,600	3,768	65,350	65,400	4,069	69,150	69,200	4,370	72,950	73,000	4,710	76,750	76,800	5,052
61,600	61,650	3,772	65,400	65,450	4,073	69,200	69,250	4,374	73,000	73,050	4,715	76,800	76,850	5,056
61,650	61,700	3,776	65,450	65,500	4,077	69,250	69,300	4,378	73,050	73,100	4,719	76,850	76,900	5,061
61,700	61,750	3,780	65,500	65,550	4,081	69,300	69,350	4,383	73,100	73,150	4,724	76,900	76,950	5,065
61,750	61,800	3,784	65,550	65,600	4,085	69,350	69,400	4,387	73,150	73,200	4,728	76,950	77,000	5,070
61,800	61,850	3,788	65,600	65,650	4,089	69,400	69,450	4,392	73,200	73,250	4,733	77,000	77,050	5,074
61,850	61,900	3,792	65,650	65,700	4,093	69,450	69,500	4,396	73,250	73,300	4,737	77,050	77,100	5,079
61,900	61,950	3,796	65,700	65,750	4,097	69,500	69,550	4,401	73,300	73,350	4,742	77,100	77,150	5,083
61,950	62,000	3,800	65,750	65,800	4,101	69,550	69,600	4,405	73,350	73,400	4,746	77,150	77,200	5,088
62,000	62,050	3,804	65,800	65,850	4,105	69,600	69,650	4,410	73,400	73,450	4,751	77,200	77,250	5,092
62,050	62,100	3,808	65,850	65,900	4,109	69,650	69,700	4,414	73,450	73,500	4,755	77,250	77,300	5,097
62,100	62,150	3,812	65,900	65,950	4,113	69,700	69,750	4,419	73,500	73,550	4,760	77,300	77,350	5,101
62,150	62,200	3,816	65,950	66,000	4,117	69,750	69,800	4,423	73,550	73,600	4,764	77,350	77,400	5,105
62,200	62,250	3,820	66,000	66,050	4,120	69,800	69,850	4,427	73,600	73,650	4,769	77,400	77,450	5,110
62,250	62,300	3,823	66,050	66,100	4,124	69,850	69,900	4,432	73,650	73,700	4,773	77,450	77,500	5,114
62,300	62,350	3,827	66,100	66,150	4,128	69,900	69,950	4,436	73,700	73,750	4,778	77,500	77,550	5,119
62,350	62,400	3,831	66,150	66,200	4,132	69,950	70,000	4,441	73,750	73,800	4,782	77,550	77,600	5,123
62,400	62,450	3,835	66,200	66,250	4,136	70,000	70,050	4,445	73,800	73,850	4,787	77,600	77,650	5,128
62,450	62,500	3,839	66,250	66,300	4,140	70,050	70,100	4,450	73,850	73,900	4,791	77,650	77,700	5,132
62,500	62,550	3,843	66,300	66,350	4,144	70,100	70,150	4,454	73,900	73,950	4,796	77,700	77,750	5,137
62,550	62,600	3,847	66,350	66,400	4,148	70,150	70,200	4,459	73,950	74,000	4,800	77,750	77,800	5,141
62,600	62,650	3,851	66,400	66,450	4,152	70,200	70,250	4,463	74,000	74,050	4,805	77,800	77,850	5,146
62,650	62,700	3,855	66,450	66,500	4,156	70,250	70,300	4,468	74,050	74,100	4,809	77,850	77,900	5,150
62,700	62,750	3,859	66,500	66,550	4,160	70,300	70,350	4,472	74,100	74,150	4,814	77,900	77,950	5,155
62,750	62,800	3,863	66,550	66,600	4,164	70,350	70,400	4,477	74,150	74,200	4,818	77,950	78,000	5,159
62,800	62,850													

2015 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 of IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:			If line 38 of IA 1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
78,200	78,250	5,182	82,000	82,050	5,523	85,800	85,850	5,864	89,600	89,650	6,206	93,400	93,450	6,547
78,250	78,300	5,186	82,050	82,100	5,528	85,850	85,900	5,869	89,650	89,700	6,210	93,450	93,500	6,551
78,300	78,350	5,191	82,100	82,150	5,532	85,900	85,950	5,873	89,700	89,750	6,215	93,500	93,550	6,556
78,350	78,400	5,195	82,150	82,200	5,537	85,950	86,000	5,878	89,750	89,800	6,219	93,550	93,600	6,560
78,400	78,450	5,200	82,200	82,250	5,541	86,000	86,050	5,882	89,800	89,850	6,223	93,600	93,650	6,565
78,450	78,500	5,204	82,250	82,300	5,546	86,050	86,100	5,887	89,850	89,900	6,228	93,650	93,700	6,569
78,500	78,550	5,209	82,300	82,350	5,550	86,100	86,150	5,891	89,900	89,950	6,232	93,700	93,750	6,574
78,550	78,600	5,213	82,350	82,400	5,554	86,150	86,200	5,896	89,950	90,000	6,237	93,750	93,800	6,578
78,600	78,650	5,218	82,400	82,450	5,559	86,200	86,250	5,900	90,000	90,050	6,241	93,800	93,850	6,583
78,650	78,700	5,222	82,450	82,500	5,563	86,250	86,300	5,905	90,050	90,100	6,246	93,850	93,900	6,587
78,700	78,750	5,227	82,500	82,550	5,568	86,300	86,350	5,909	90,100	90,150	6,250	93,900	93,950	6,592
78,750	78,800	5,231	82,550	82,600	5,572	86,350	86,400	5,914	90,150	90,200	6,255	93,950	94,000	6,596
78,800	78,850	5,236	82,600	82,650	5,577	86,400	86,450	5,919	90,200	90,250	6,259	94,000	94,050	6,601
78,850	78,900	5,240	82,650	82,700	5,581	86,450	86,500	5,923	90,250	90,300	6,264	94,050	94,100	6,605
78,900	78,950	5,245	82,700	82,750	5,586	86,500	86,550	5,927	90,300	90,350	6,268	94,100	94,150	6,610
78,950	79,000	5,249	82,750	82,800	5,590	86,550	86,600	5,932	90,350	90,400	6,273	94,150	94,200	6,614
79,000	79,050	5,254	82,800	82,850	5,595	86,600	86,650	5,936	90,400	90,450	6,277	94,200	94,250	6,619
79,050	79,100	5,258	82,850	82,900	5,599	86,650	86,700	5,941	90,450	90,500	6,282	94,250	94,300	6,623
79,100	79,150	5,263	82,900	82,950	5,604	86,700	86,750	5,945	90,500	90,550	6,286	94,300	94,350	6,628
79,150	79,200	5,267	82,950	83,000	5,608	86,750	86,800	5,950	90,550	90,600	6,291	94,350	94,400	6,632
79,200	79,250	5,272	83,000	83,050	5,613	86,800	86,850	5,954	90,600	90,650	6,295	94,400	94,450	6,637
79,250	79,300	5,276	83,050	83,100	5,617	86,850	86,900	5,959	90,650	90,700	6,300	94,450	94,500	6,641
79,300	79,350	5,281	83,100	83,150	5,622	86,900	86,950	5,963	90,700	90,750	6,304	94,500	94,550	6,646
79,350	79,400	5,285	83,150	83,200	5,626	86,950	87,000	5,968	90,750	90,800	6,309	94,550	94,600	6,650
79,400	79,450	5,290	83,200	83,250	5,631	87,000	87,050	5,972	90,800	90,850	6,313	94,600	94,650	6,655
79,450	79,500	5,294	83,250	83,300	5,635	87,050	87,100	5,977	90,850	90,900	6,318	94,650	94,700	6,659
79,500	79,550	5,299	83,300	83,350	5,640	87,100	87,150	5,981	90,900	90,950	6,322	94,700	94,750	6,664
79,550	79,600	5,303	83,350	83,400	5,644	87,150	87,200	5,986	90,950	91,000	6,327	94,750	94,800	6,668
79,600	79,650	5,308	83,400	83,450	5,649	87,200	87,250	5,990	91,000	91,050	6,331	94,800	94,850	6,672
79,650	79,700	5,312	83,450	83,500	5,653	87,250	87,300	5,995	91,050	91,100	6,336	94,850	94,900	6,677
79,700	79,750	5,317	83,500	83,550	5,658	87,300	87,350	5,999	91,100	91,150	6,340	94,900	94,950	6,681
79,750	79,800	5,321	83,550	83,600	5,662	87,350	87,400	6,003	91,150	91,200	6,345	94,950	95,000	6,686
79,800	79,850	5,325	83,600	83,650	5,667	87,400	87,450	6,008	91,200	91,250	6,349	95,000	95,050	6,690
79,850	79,900	5,330	83,650	83,700	5,671	87,450	87,500	6,012	91,250	91,300	6,354	95,050	95,100	6,695
79,900	79,950	5,334	83,700	83,750	5,676	87,500	87,550	6,017	91,300	91,350	6,358	95,100	95,150	6,699
79,950	80,000	5,339	83,750	83,800	5,680	87,550	87,600	6,021	91,350	91,400	6,363	95,150	95,200	6,704
80,000	80,050	5,343	83,800	83,850	5,685	87,600	87,650	6,026	91,400	91,450	6,367	95,200	95,250	6,708
80,050	80,100	5,348	83,850	83,900	5,689	87,650	87,700	6,030	91,450	91,500	6,372	95,250	95,300	6,713
80,100	80,150	5,352	83,900	83,950	5,694	87,700	87,750	6,035	91,500	91,550	6,376	95,300	95,350	6,717
80,150	80,200	5,357	83,950	84,000	5,698	87,750	87,800	6,039	91,550	91,600	6,381	95,350	95,400	6,722
80,200	80,250	5,361	84,000	84,050	5,703	87,800	87,850	6,044	91,600	91,650	6,385	95,400	95,450	6,726
80,250	80,300	5,366	84,050	84,100	5,707	87,850	87,900	6,048	91,650	91,700	6,390	95,450	95,500	6,731
80,300	80,350	5,370	84,100	84,150	5,712	87,900	87,950	6,053	91,700	91,750	6,394	95,500	95,550	6,735
80,350	80,400	5,375	84,150	84,200	5,716	87,950	88,000	6,057	91,750	91,800	6,399	95,550	95,600	6,740
80,400	80,450	5,379	84,200	84,250	5,721	88,000	88,050	6,062	91,800	91,850	6,403			
80,450	80,500	5,384	84,250	84,300	5,725	88,050	88,100	6,066	91,850	91,900	6,408			
80,500	80,550	5,388	84,300	84,350	5,730	88,100	88,150	6,071	91,900	91,950	6,412			
80,550	80,600	5,393	84,350	84,400	5,734	88,150	88,200	6,075	91,950	92,000	6,417			
80,600	80,650	5,397	84,400	84,450	5,739	88,200	88,250	6,080	92,000	92,050	6,421			
80,650	80,700	5,402	84,450	84,500	5,743	88,250	88,300	6,084	92,050	92,100	6,426			
80,700	80,750	5,406	84,500	84,550	5,748	88,300	88,350	6,089	92,100	92,150	6,430			
80,750	80,800	5,411	84,550	84,600	5,752	88,350	88,400	6,093	92,150	92,200	6,435			
80,800	80,850	5,415	84,600	84,650	5,757	88,400	88,450	6,098	92,200	92,250	6,439			
80,850	80,900	5,420	84,650	84,700	5,761	88,450	88,500	6,102	92,250	92,300	6,444			
80,900	80,950	5,424	84,700	84,750	5,766	88,500	88,550	6,107	92,300	92,350	6,448			
80,950	81,000	5,429	84,750	84,800	5,770	88,550	88,600	6,111	92,350	92,400	6,452			
81,000	81,050	5,433	84,800	84,850	5,774	88,600	88,650	6,116	92,400	92,450	6,457			
81,050	81,100	5,438	84,850	84,900	5,779	88,650	88,700	6,120	92,450	92,500	6,461			
81,100	81,150	5,442	84,900	84,950	5,783	88,700	88,750	6,125	92,500	92,550	6,466			
81,150	81,200	5,447	84,950	85,000	5,788	88,750	88,800	6,129	92,550	92,600	6,470			
81,200	81,250	5,451	85,000	85,050	5,792	88,800	88,850	6,134	92,600	92,650	6,475			
81,250	81,300	5,456	85,050	85,100	5,797	88,850	88,900	6,138	92,650	92,700	6,479			
81,300	81,350	5,460	85,100	85,150	5,801	88,900	88,950	6,143	92,700	92,750	6,484			
81,350	81,400	5,465	85,150	85,200	5,806	88,950	89,000	6,147	92,750	92,800	6,488			
81,400	81,450	5,469	85,200	85,250	5,810	89,000	89,050	6,152	92,800	92,850	6,493			
81,450	81,500	5,474	85,250	85,300	5,815	89,050	89,100	6,156	92,850	92,900	6,497			
81,500	81,550	5,479	85,300	85,350	5,819	89,100	89,150	6,161	92,900	92,950	6,502			
81,550	81,600	5,483	85,350	85,400	5,824	89,150	89,200	6,165	92,950	93,000	6,506			
81,600	81,650	5,487	85,400	85,450	5,828	89,200	89,250	6,170	93,000	93,050	6,511			
81,650	81,700	5,492	85,450	85,500	5,833	89,250	89,300	6,174	93,050	93,100	6,515			
81,700	81,750	5,496	85,500	85,550	5,837	89,300	89,350	6,179	93,100	93,150	6,520			
81,750	81,800	5,501	85,550	85,600	5,842	89,350	89,400	6,183	93,150	93,200	6,524			
81,800	81,850	5,505	85,600	85,650	5,846	89,400	89,450	6,188	93,200	93,250	6,529			
81,850	81,900	5,510	85,650	85,700	5,851	89,450	89,500	6,192	93,250	93,300	6,533			
81,900	81,950	5,514	85,700	85,750	5,855	89,500	89,550	6,197	93,300	93,350	6,538			
81,950	82,000	5,519	85,750	85,800	5,860	89,550	89,600	6,201	93,350	93,400	6,542			

Centralized Employee Registry Reporting Form

To be completed by the employer within 15 days of hire. Please print or type.

Submit this information online at

www.iowachildsupport.gov

or fax to 1-800-759-5881 or mail to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322.

EMPLOYER INFORMATION

FEIN Required: _____ - _____ - _____ Employer Phone Number: _____
FEIN plus last 3-digit suffix used when filing Iowa withholding tax.

Name: _____

Address: _____

City: _____ State: _____ ZIP: _____

Questions: For A through D below, please see instructions on back for definitions and clarification.

A. Is dependent health care coverage available? Yes No

B. Approximate date this employee qualifies for coverage (MM/DD/YY): _____/_____/_____

C. Employee start date (MM/DD/YY): _____/_____/_____

D. Address where income withholding and garnishment orders should be sent, if different from address above.

Address: _____

City: _____ State: _____ ZIP: _____

EMPLOYEE INFORMATION

Employee Date of Birth: _____/_____/_____ Employee Social Security Number: _____ - _____ - _____

Last Name: _____ First name: _____ Middle Initial: _____

Address: _____

City: _____ State: _____ ZIP: _____



Iowa Department of Revenue
<https://tax.iowa.gov>

2016 IA W-4

Employee Withholding Allowance Certificate

To be completed by the employee

Marital Status: Single (if married but legally separated, check Single) Married

Print your full name: _____ Social Security Number: _____

Home Address: _____ City: _____ State: _____ ZIP: _____

EXEMPTION FROM WITHHOLDING

If you do not expect to owe any Iowa income tax this year, and expect to have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here: _____ and the year effective here: _____. Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa tax based on the Military Spouses Residency Relief Act of 2009

If claiming the military spouse exemption, enter your state of domicile here: _____

IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:

1. Personal allowances 1. _____
2. Allowances for dependents 2. _____
3. Allowances for itemized deductions 3. _____
4. Allowances for adjustments to income 4. _____
5. Allowances for child and dependent care credit 5. _____
6. Total allowances. Add lines 1 through 5 6. _____
7. Additional amount, if any, you want deducted each pay period 7. _____

Employee: I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.

Employee Signature: _____

Date: _____

Employers: Detach this part and keep in your records. However, if the employee is claiming more than 22 withholding allowances or an exemption from withholding when wages are expected to exceed \$200 per week, complete the section below and send it to the Iowa Department of Revenue. See Employer Withholding Requirements on the back of this form.

Employer Name: _____

Employer Address: _____

FEIN: _____

44-019a (07/24/15)



TOP PORTION OF FORM – CENTRALIZED EMPLOYEE REGISTRY REPORTING FORM – EMPLOYER REPORTING REQUIREMENTS

An employer doing business in Iowa who hires or rehires an employee must complete this section. Submit online at www.iowachildsupport.gov. You may also mail this portion of the page to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322; or fax it to 800-759-5881. Please include your FEIN. If you have questions about employer reporting requirements, call the Employers Partnering in Child Support (EPICS) Unit at 877-274-2580.

Questions A through D

- A. Is a family health insurance plan offered through employment? This question does not relate to insurability of employee's dependents.
- B. Example: Is dependent insurance coverage offered upon hire or after six months of employment? This question does not relate to insurability of employee's dependents.
- C. Indicate the first day for which the employee is owed compensation. (Required by 42 U.S. Code § 653a)
- D. This information is needed for income withholding and garnishment purposes.

BOTTOM PORTION OF FORM – IA W-4 INSTRUCTIONS – EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE

You must complete a new W-4 within 10 days from the day you anticipate you will incur an Iowa income tax liability for the calendar year (or your fiscal year). If you anticipate you will incur an Iowa income tax liability for the following year, then you must complete a new W-4 on or before December 31 of the current year. If you want to claim an exemption from withholding next year, you must file a new W-4 with your employer on or before February 15.

Exemption from Withholding

You should claim exemption from withholding if you are a resident of Iowa and do not expect to owe any Iowa income tax or expect to have a right to a refund of all income tax withheld. If you qualify, write "EXEMPT" and the year exempt status is effective. **Nonresidents may not claim this exemption.**

Taxpayers 64 years of age or younger: (1) You are exempt if you will earn less than \$5,000 and are claimed as a dependent on another person's Iowa return; (2) you are exempt if you are single and will earn \$9,000 or less and are not claimed as a dependent on another person's Iowa return; (3) you are married and both spouses' total income is \$13,500 or less. See your payroll officer to determine how much you expect to earn in a calendar year.

Military personnel in active duty status, as defined in Title 10 of the U.S. Code, are exempt from withholding. Under the Military Spouses Residency Relief Act of 2009, you may be exempt from Iowa income tax on your wages if: (1) your spouse is a member of the armed forces present in Iowa in compliance with military orders; (2) you are present in Iowa solely to be with your spouse; and (3) you maintain your domicile in another state. If you claim this exemption, check the appropriate box, enter the state other than Iowa you are claiming as your state of domicile, and attach a copy of your spousal military identification card to the IA W-4 provided to your employer.

Taxpayers 65 years of age or older: (1) You are exempt if you are single and your income is \$24,000 or less; (2) if you are married and your combined income is \$32,000 or less. Pension exclusion and any reportable Social Security amount must be added to net income when determining low income exemption. Only one spouse must be 65 or older to qualify for the exemption.

Filing Requirements/Number of Allowances

Each employee must file this Iowa W-4 with his/her employer. Do not claim more allowances than necessary or you will not have enough tax withheld.

1. Personal Allowances: You can claim the following personal allowances:

- (a) 1 allowance for yourself or 2 allowances if you are unmarried and eligible to claim head of household status. Add 1 additional allowance if you are 65 or older, and/or 1 additional allowance if you are blind.
- (b) If you are married and your spouse either does not work or is not claiming his/her allowances on a separate W-4, you may claim the following allowances for them: 1 for your spouse, 1 additional allowance if your spouse is 65 or older, and/or 1 additional allowance if your spouse is blind.
- (c) If you are single and hold more than one job, you may not claim the same allowances with more than one employer at the same time. If you are married and both you and your spouse are employed, you may not both claim the same allowances with both of your employers at the same time.
- (d) To have the highest amount of tax withheld, claim "0" allowances on line 1.

2. Allowances for Dependents: You may claim 1 allowance for each dependent you claim on your Iowa income tax return.

3. Allowances for Itemized Deductions:

- (a) Enter total amount of estimated itemized deductions (a) \$ _____
- (b) Enter amount of your standard deduction using the following information (b) \$ _____

If single, married filing separately on a combined return, or married filing separate returns, enter \$1,950.

If married filing a joint return, unmarried head of household, or qualifying widow(er), enter \$4,810.

- (c) Subtract line (b) from line (a) and enter the difference or zero, whichever is greater (c) \$ _____

(d) Additional allowance: Divide the amount on line (c) by \$600, round to the nearest whole number and enter on line 3 of the IA W-4 on other side.

4. Allowances for Adjustments to Income: Estimate allowable adjustments to income for payments to an IRA, Keogh, or SEP; penalty on early withdrawal of savings; alimony paid; moving expense deduction from federal form 3903; and student loan interest, which are reflected on the Iowa 1040 form. Divide this amount by \$600, round to the nearest whole number, and enter on line 4 of the IA W-4.

5. Allowances for Child and Dependent Care Credit: Persons having child/dependent care expenses qualifying for the federal and Iowa Child and Dependent Care Credit may claim additional Iowa withholding allowances based on their net incomes. If you have qualifying child and dependent care expenses and wish to reduce your Iowa withholding on the basis of this credit, you may claim additional withholding allowances for Iowa based on the information below. Married persons, regardless of their expected Iowa filing status, must calculate their withholding allowances based on their combined net incomes. Note that taxpayers with net income of \$45,000 or more cannot claim withholding allowances for the Child and Dependent Care Credit.

Withholding Allowances Allowed

Iowa Net Income: \$0 - \$20,000 Allowances: 5; Iowa Net Income: \$20,000 - \$30,000 Allowances: 4; Iowa Net Income: \$30,000 - \$44,999 Allowances: 3

Enter the number of allowances on line 5 of the IA W-4 on the reverse side. If you are married and both you and your spouse are employed, the total allowances for child and dependent care that you and your spouse may claim cannot exceed the total allowances shown above.

6. Total: Enter total of lines 1 through 5.

7. Additional Amount of Withholding Deducted: You may need to have additional tax withheld if you have two or more jobs are married and you both work, or have income other than wages. Income other than wages would include: interest and dividends, capital gains, rent, alimony received, gambling winnings, etc. If you are not having enough tax withheld, you may request your employer to withhold more by filling in an additional amount on line 7. Estimate the amount you will be under-withheld, and divide that amount by the number of pay periods per year. If you reside in a school district that imposes school district surtax, consider reducing the amount of allowances shown on lines 1-5, or have additional tax withheld on line 7.

Changes in Allowances: You may file a new W-4 at any time if the number of your allowances increases. You must file a new W-4 within 10 days if the number of allowances previously claimed by you decreases.

Penalties: Penalties apply for willfully supplying false information or for willful failure to supply information, which would reduce the withholding allowances. If you file as exempt from withholding and you incur an income tax liability, you may be subject to a penalty for underpayment of estimated tax.

Employer Withholding Requirements: The employer must maintain records of the W-4s. If the employee is claiming more than 22 withholding allowances or is claiming exemption from withholding when wages are expected to exceed \$200 per week, the employer must send a copy of the W-4 under separate cover within 90 days to the Compliance Services, Iowa Department of Revenue, P.O. Box 10456, Des Moines Iowa 50306-0456.

Questions about Iowa taxes: Call Taxpayer Services at 515-281-3114 or 800-367-3388 or e-mail idr@iowa.gov.

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