

Iowa Individual Income Tax Long Form 2005 IA 1040

or fiscal year beginning ___/___/2005 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Last name		Your first name/middle initial		Social Security Number	
Spouse's last name		Spouse's first name/middle initial		Social Security Number	

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

City, State, ZIP

Are your name, your spouse's name, if applicable, and your address the same as on last year's return?
 YES NO

Your Occupation	
Spouse's Occupation	
Residence on 12/31/05	
County No.	Sch. Dist. No.
School District Name	

STEP 2 Filing Status: Mark one box only.

1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
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: _____ <input checked="" type="checkbox"/> 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 Social Security Number below.
6	Qualifying widow(er) with dependent child. Name: _____ SSN: _____

STEP 3 Exemptions

YOU
(and spouse IF filing jointly)

SPOUSE
(IF filing status 3)

a. Personal Credit: Enter 1 (Enter 2 if filing joint or head of household)	<input checked="" type="checkbox"/>	X \$ 40 = \$ _____
b. Enter 1 for each spouse who is 65 or older and/or 1 for each spouse who is blind	<input checked="" type="checkbox"/>	X \$ 20 = \$ _____
c. Dependents: Enter 1 for each dependent	<input checked="" type="checkbox"/>	X \$ 40 = \$ _____
d. Enter first names of dependents here: _____		e. TOTAL \$ _____

STEP 4

Figure your gross income

	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) from Federal Schedule D	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	12. _____ .00	_____ .00
13. Taxable Social Security benefits	13. _____ .00	_____ .00
14. Other income, gambling income, bonus depreciation adjustment ...	14. _____ .00	_____ .00
15. GROSS INCOME. ADD lines 1-14	15. _____ .00 <input checked="" type="checkbox"/>	_____ .00

STEP 5

Figure your adjustments to income

16. Payments to an IRA, KEOGH or SEP	16. _____ .00	_____ .00
17. One-half 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 <input checked="" type="checkbox"/>	_____ .00
22. Moving expense deduction from Federal form 3903	22. _____ .00	_____ .00
23. Iowa capital gains deduction.	23. _____ .00 <input checked="" type="checkbox"/>	_____ .00
24. Other adjustments	24. _____ .00	_____ .00
25. Total adjustments. ADD lines 16-24	25. _____ .00 <input checked="" type="checkbox"/>	_____ .00
26. NET INCOME. SUBTRACT line 25 from line 15	26. _____ .00 <input checked="" type="checkbox"/>	_____ .00

STEP 6

Figure your Federal tax addition and deduction

27. Federal income tax refund / overpayment received in 2005	27. _____ .00 <input checked="" type="checkbox"/>	_____ .00
28. Self-employment/household employment taxes	28. _____ .00 <input checked="" type="checkbox"/>	_____ .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 <input checked="" type="checkbox"/>	_____ .00
32. Federal estimated tax payments made in 2005	32. _____ .00 <input checked="" type="checkbox"/>	_____ .00
33. Additional Federal tax paid in 2005 for 2004 and prior years	33. _____ .00 <input checked="" type="checkbox"/>	_____ .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, side 2	35. _____ .00	_____ .00

Staple W-2s, payment, and voucher here.

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7	36. BALANCE. From side 1, line 35.			36. ....	.....00
Figure your taxable income	37. Total itemized deductions from Federal Schedule A Taxpayers with bonus depreciation must use Iowa Schedule A	37. ....	.....00	.....00	.....00
	38. Iowa income tax if included in line 5 of Federal Schedule A ...	38. ....	.....00	.....00	.....00
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A	39. ....	.....00	.....00	.....00
	40. Other deductions.	40. ....	.....00	.....00	.....00
	41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard.	41. ....	.....00 ▲	.....00	.....00
	42. TAXABLE INCOME. SUBTRACT line 41 from line 36.	42. ....	.....00	.....00	.....00
STEP 8	43. Tax from tables or alternate tax	43. ....	.....00 ▲	.....00	.....00
Figure your tax, credits and checkoff contributions	44. Iowa lump-sum tax. 25% of Federal tax from form 4972.	44. ....	.....00 ▲	.....00	.....00
	45. Iowa minimum tax. Attach IA 6251.	45. ....	.....00 ▲	.....00	.....00
	46. Total tax. ADD lines 43, 44 and 45.	46. ....	.....00	.....00	.....00
	47. Total exemption credit amount(s) from Step 3, side 1	47. ....	.....00	.....00	.....00
	48. Iowa earned income credit: 6.5% (.065) of Federal credit	48. ....	.....00 ▲	.....00	.....00
	49. Tuition and textbook credit.	49. ....	.....00 ▲	.....00	.....00
	50. Total credits. ADD lines 47, 48 and 49.	50. ....	.....00	.....00	.....00
	51. BALANCE. SUBTRACT line 50 from line 46. If less than zero, enter zero.	51. ....	.....00 ▲	.....00	.....00
	52. Credit for nonresident or part-year resident. Attach IA 126 and Federal return.	52. ....	.....00 ▲	.....00	.....00
	53. BALANCE. SUBTRACT line 52 from line 51. If less than or equal to zero, enter zero.	53. ....	.....00	.....00	.....00
54. Other Iowa credits.	54. ....	.....00 ▲	.....00	.....00	
55. BALANCE. SUBTRACT line 54 from line 53.	55. ....	.....00	.....00	.....00	
56. School district surtax/EMS surtax. (take percentage from table, multiply by line 55).	56. ....	.....00 ▲	.....00	.....00	
57. Total Tax. ADD lines 55 and 56.	57. ....	.....00 ▲	.....00	.....00	
58. Total tax before contributions. ADD Columns A & B on line 57 and enter here.	58. ....	.....00	.....00	.....00	
59. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 59a: ▲ ___ State Fair 59b: ▲ ___ Keep Iowa Beautiful 59c: ▲ ___ Firefighters 59d: ▲ ___ ADD Enter total.	59. ....	.....00	.....00	.....00	
60. TOTAL TAX AND CONTRIBUTIONS. ADD lines 58 and 59.	60. ....	.....00	.....00	.....00	
STEP 9	61. Iowa income tax withheld.	61. ....	.....00 ▲	.....00	.....00
Figure your credits	62. Estimate and voucher payments made for tax year 2005	62. ....	.....00 ▲	.....00	.....00
	63. Out-of-state tax credit. Attach IA 130.	63. ....	.....00 ▲	.....00	.....00
	64. Motor vehicle fuel tax credit. Attach IA 4136.	64. ....	.....00 ▲	.....00	.....00
	65. Child and dependent care credit.	65. ....	.....00 ▲	.....00	.....00
	66. Other refundable credits.	66. ....	.....00 ▲	.....00	.....00
	67. TOTAL. ADD lines 61-66.	67. ....	.....00	.....00	.....00
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.	68. ....	.....00	.....00	.....00	
STEP 10	69. If line 68 is more than line 60, SUBTRACT line 60 from line 68. This is the amount you overpaid.	69. ▲	.....00	.....00	.....00
Figure your refund or amount you owe	70. Amount of line 69 to be REFUNDED REFUND	70. ▲	.....00	.....00	.....00
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120				
	71. Amount of line 69 to be applied to your 2006 estimated tax	71. ....	.....00 ▲	.....00	.....00
	72. If line 68 is less than line 60, SUBTRACT line 68 from line 60. This is the AMOUNT OF TAX YOU OWE.	72. ▲	.....00	.....00	.....00
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. <input type="checkbox"/> Check if annualized income method is used	73. ▲	.....00	.....00	.....00
74. Penalty and interest. 74a. Penalty. 74b. Interest	74. ▲	.....00	.....00	.....00	
75. TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter here.	75. ▲	.....00	.....00	.....00	
E - pay by credit card or by transfer from your bank account. Go to www.state.ia.us/tax. This is a secure site. To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to TREASURER, STATE OF IOWA.					

Complete lines 37-40 ONLY if you itemize.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE ▲	YOURSELF
\$1.50 to Democratic Party <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Democratic Party
\$1.50 to Republican Party <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Republican Party
\$1.50 to Campaign Fund <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Campaign Fund

STEP 12 NEXT YEAR,

Would you like to receive a booklet? This option is not available to electronic filers.

0. Yes
1. No

STEP 13

COW-CALF REFUND Attach IA 132.

Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).

Spouse: \$ _____ .00 ▲
You: \$ _____ .00 ▲

STEP 14

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.

PLEASE

SIGN HERE

Your Signature _____ Date _____

SIGN HERE

Spouse's Signature _____ Date _____

Preparer's Signature _____ Date _____

Address _____

- Verify your Social Security Number(s)
- Recheck your math
- Attach all W-2s

Daytime Telephone Number _____

Daytime Telephone Number _____ Identification Number _____

This return is due May 1, 2006.



If you itemize deductions, attach a copy of this schedule or a copy of the Federal Schedule A to your return.

Name(s) as shown on page 1 of the IA 1040 Social Security Number

NOTE: If you have Federal Bonus Depreciation, please see the 2005 Expanded Instructions on our Web site.

Do not include health insurance premiums deducted on IA 1040, line 18.

Main deduction schedule table with rows for Medical and Dental Expenses, Taxes You Paid, Interest You Paid, Gifts to Charity, Casualty/Theft Loss, Job Expenses and Misc. Deductions, Other Misc. Deductions, and Total Itemized Deductions.

Proration of Deductions Between Spouses section with rows 26-30 and columns for Spouse and You.

* If you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4.



2005 IA 1040 Schedule B

Interest and Dividend Income

Name(s) as shown on page 1 of the IA 1040	Social Security Number				
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; height: 20px;"></td> </tr> </table>				

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I:
INTEREST
INCOME

You must complete this part if you received more than \$1,500 in interest in 2005. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable interest Income), and interest from tax refunds. Do not report interest from Federal securities.

For each payer, indicate the type of account. If the interest was earned by you, check the column labeled "Taxpayer." If the interest was earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Interest Income. Add the amounts; enter here and on IA 1040, line 2 .....				.00

PART II:
DIVIDEND
INCOME

You must complete this part if you received more than \$1,500 in gross dividends in 2005. Deduct that portion of any net dividend from mutual funds that is attributable to Federal securities.

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Dividend Income. Add the amounts; enter here and on IA 1040, line 3 .....				.00



Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [] ▲

You are a part-year resident of Iowa [] ▲

Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa [] ▲

Your spouse is a part-year resident of Iowa [] ▲

Date moved into Iowa: _____
and/or
Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
You are a part-year Iowa resident
Attach this form and a copy of your Federal return to your Iowa return. (IA 1040)
Report only Iowa-source income on the IA 126.
You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME

B. SPOUSE

Filing Status 3 Only

A. YOU OR JOINT

Table with 3 columns: Description, B. SPOUSE, A. YOU OR JOINT. Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividend income; Alimony received; Business income or (loss); Capital gain or (loss); Other gains or (losses); Taxable IRA distributions; Taxable pensions and annuities; Rents, royalties, partnerships, estates, etc.; Farm income or (loss); Unemployment compensation; Taxable Social Security benefits; Other income, gambling income, bonus depreciation adjustment; GROSS INCOME; Deductions (IRA, self-employment tax, health insurance, penalty, alimony paid, pension/retirement, moving expense, Iowa capital gains); IOWA NET INCOME; Iowa income percentage; Nonresident/part-year resident credit percentage; Iowa tax on total income; Total credits; Tax after credits; Nonresident/part-year resident tax credit.

ENTER THIS AMOUNT ON LINE 52 OF IA 1040



Iowa Out-of-state Credit Computation

Name(s) as shown on page 1 of the IA 1040 Social Security Number

GENERAL INSTRUCTIONS:

Also see instructions for line 63, IA 1040.

- Nonresidents of Iowa may not claim this credit.
Part-year residents of Iowa may claim this credit ONLY if any income earned while an Iowa resident was also taxed by another state or foreign country.
The tax imposed on your income is the tax shown on the income tax return you filed with that state or foreign country.
You must complete a separate IA 130 for each state or foreign country.

NOTE: The credit or portion of the credit must not exceed the amount of the Iowa tax imposed on the same income which was taxed by the other state or foreign country.

Shareholders of S corporations who have income from the corporation that was apportioned outside Iowa and not taxed by Iowa cannot claim an out-of-state credit on this income.

Attach the following to your Iowa return:

- This schedule: IA 130
The income tax return you filed with the other state
If you are claiming the credit for taxes paid to a foreign country, include Federal form 1116, Computation of Foreign Tax Credit if it is required with your federal return.

If you were assessed a minimum tax or a special tax on a lump sum distribution by another state, see our Expanded Instructions on our Web site, www.state.ia.us/tax

Name of State/Country that taxed income also taxed by Iowa:

Spouse: _____ You: _____

SECTION I - FULL YEAR IOWA RESIDENTS ONLY

- 1. Amount of gross income you received that was taxed by the other state/foreign country
2. Gross income for residents from line 15, IA 1040
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.
4. Tax from line 55, IA 1040 (less lump sum tax and minimum tax)
5. Multiply line 4 by the percentage on line 3.
6. Enter the tax imposed by the other state or foreign country.
7. Enter the SMALLER of lines 5 or 6. This is your out-of-state tax credit.
Enter this amount on line 63, IA 1040.

Table with 2 columns: Column B Spouse Status 3 Only, Column A You or Joint. Rows 1-7 with numerical values and arrows.

SECTION II - PART YEAR IOWA RESIDENTS ONLY

- 1. Amount of gross income you received while you were an Iowa resident that was taxed by the other state/foreign country
2. Gross income for part-year residents from line 15, IA 126
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.
4. Tax from line 55, IA 1040 (less lump sum tax and minimum tax)
5. Multiply line 4 by the percentage on line 3.
6. Enter the tax imposed by the other state or foreign country.
7. Enter the total amount of gross income taxed by the other state/foreign country.
8. Divide line 1 by line 7 and enter the percentage. Do not exceed 100.0%.
9. Multiply line 6 by the percentage on line 8.
10. Enter the SMALLER of lines 5 or 9. This is your out-of-state tax credit.
Enter this amount on line 63, IA 1040.

Table with 2 columns: Column B Spouse Status 3 Only, Column A You or Joint. Rows 1-10 with numerical values and arrows.

2005 Iowa Income Tax Information 2005

 Additional Expanded Instructions are available online at www.state.ia.us/tax. 

Due date

Iowa income tax returns are due May 1, 2006.

Farmers and commercial fishers

If at least 2/3 of your income is from farming or commercial fishing, you may avoid penalty for underpayment of estimated tax in one of the following ways: (1) Pay the estimated tax in one payment on or before January 17, 2006, and file the Iowa income tax return by May 1, 2006, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2006.

Who must file?

You must file an Iowa return if you were a resident or part-year resident of Iowa in 2005 and meet any of the following requirements. Nonresidents, see items f. and g.

NOTE: In meeting the filing requirements below, both incomes of husband and wife must be included, and any "pension/retirement income exclusion" (line 21 of the IA1040) must be added back.

- You had a net income (line 26 of the IA1040) of more than \$9,000 and your filing status is single.
- You had a net income (line 26 of the IA1040) of more than \$13,500 and your filing status is other than single.
- You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA1040) of \$5,000 or more.
- You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
- You were subject to Iowa lump-sum tax.
- You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA126) was \$1,000 or more, unless below the income thresholds above
- You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if line 26 of IA 126 is less than \$1,000).

Nonresidents and part-year residents

If you are a nonresident or a part-year resident with income from Iowa sources, you must complete both the IA1040 and the IA126. See instructions, page 9.

Iowa and Illinois reciprocal agreement

Any wages or salary made by an Iowa resident working in Illinois is taxable only to Iowa and not to Illinois. Any wages or salary made by an Illinois resident working in Iowa is taxable only to Illinois and not to Iowa.

An Iowa resident working for wages or salary in Illinois should complete and file Illinois form IL-W-5-NR "Employee's Statement of Nonresidence in Illinois" with the employer so that the employer will withhold Iowa income tax.

An Illinois resident working for wages or salary in Iowa should complete and file the IA 44-016 "Employee's Statement of Nonresidence in Iowa" with the employer so that the employer will withhold Illinois income tax.

Iowa will tax any Iowa-source income received by an Illinois resident that is not from wages or salaries. Illinois will tax any Illinois-source income received by an Iowa resident that is not from wages or salaries. Examples: gambling winnings and unemployment compensation.

If Illinois income tax has been mistakenly withheld from the wages or salary of an Iowa resident, the Iowa resident must file an Illinois income tax return to get a refund.

Illinois residents who have had Iowa income tax withheld in error from their wages and have no other Iowa-source income must file an Iowa income tax return requesting a refund. They should complete Steps 1, 2, and 3 of the IA1040, show "0" on line 1 of Step 4 and line 26 of Step 5, write "Illinois resident tax withheld in error" on the face of the return. On the back of the IA1040 on lines 61, 67, 68, 69 and 70, enter the Iowa tax withheld, sign the return and attach copies of W-2s to the front of the return. Copies of Federal and Illinois returns must be attached.

Note to electronic filers: You must complete the entire IA1040 and IA126 in order to receive a refund when Iowa tax is withheld in error.

Extension requests

Iowa does not have an extension form to obtain additional time to file. To avoid the late-filing penalty, at least 90% of your total tax liability must be paid by May 1; you will automatically have until October 31, 2006, to file your return. You may, however, owe a 2210 penalty for failure to make estimate payments. You will owe interest on any tax due after May 1. If you need to make a tax payment to meet the 90% requirement, see payment options on the back cover of this booklet.

Military income

Information is available on the department's Web site in the 2005 Expanded Instructions.

Injured spouse

The Federal "injured spouse" form is not recognized by the State of Iowa when using filing status 2 or filing status 3. If your spouse's refund will be used to pay a Federal, state, county or city debt, we suggest each spouse file an IA 1040 long form, filing status 4. This will prevent your refund from being applied to your spouse's debt.

Federal return

Including a copy of your Federal return with your Iowa return may help processing your Iowa return. This is not necessary if you file electronically.

NEW FOR 2005

Car registration deduction change: This deduction can only be taken on line 37. Please see line 37 instructions.

New on Iowa Schedule A: The itemized deduction for state sales and use tax paid is allowed only if the taxpayer claimed an itemized deduction for state sales and use tax paid on the federal return.

Line 33a tax benefit rule: Federal income taxes paid for a tax year in which an Iowa return was not required to be filed cannot be deducted on the Iowa return.

New deductions on line 24

- Domestic production activities
- Organ transplant expenses

New credits on line 54

- Economic Development Region Revolving Fund Tax Credit
- Venture Capital Credit

New credits on line 66

- Soy-based Cutting Tool Oil Credit

Hurricane tax relief: Please see our Web site.

2005 IA1040 INSTRUCTIONS

STEP 1 NAME / ADDRESS / SOCIAL SECURITY NUMBER

USE THE PEEL-OFF LABEL ON THE BACK COVER OF THE BOOKLET IF YOU HAVE ONE. If the name or mailing address is incorrect, make the corrections directly on the label. Enter your information on the form if you did not receive a label.

ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER.

COUNTY: The list of Iowa counties and their numbers starts on page 16. If the number on the label is not correct, make the correction directly on the label. Enter the number of the county in which you lived on December 31, 2005. **Nonresidents and part-year residents who moved out** of Iowa before December 31, 2005, should enter "00." **Part-year residents who moved into** Iowa should enter the number of the Iowa county in which you lived on December 31, 2005. **Military personnel** should enter the county number of their Iowa

residence, even if the service member is not physically present in Iowa on the last day of the tax year.

SCHOOL DISTRICT NUMBER: The list of school district names, numbers and rates starts on page 16. The district to select is the one in which you lived on December 31, 2005. This is not necessarily the district where your children attended school. If the number on the label is not correct, make the correction directly on the label. **Nonresidents:** Those who did not live in Iowa at all during 2005 should enter "0000" for the school district number. **Part-year residents who moved into** Iowa should enter the Iowa school district in which you lived on the last day of 2005. **If you moved out of Iowa** before December 31, 2005, enter "9999." **Military personnel** should enter the school district number of their Iowa residence, even if the service member is not physically present in Iowa on the last day of the tax year.

STEP 2 FILING STATUS

STATUS 1. Use if you were unmarried, divorced, or legally separated on December 31, 2005, and you do not meet the requirements for any other filing status.

STATUS 2.

- You were husband and wife on December 31, 2005, or
- Your spouse died during 2005 and you did not remarry during the year. If your spouse died during 2005 and had income, you can also file status 3 or 4.

STATUS 3. If you are married and want to file separately on one form.

STATUS 4. If you and your spouse file separately on two separate forms.

STATUS 5. If you are filing as head of household for Federal income tax purposes.

STATUS 6. If you meet the requirements for qualifying widow(er) for Federal income tax purposes.

Married Taxpayers may reduce their tax liability by using filing status 3 or 4.

STEP 4 GROSS INCOME

If you use filing status 3 (married filing separately on combined return), complete both columns A and B of the IA1040. All other filing statuses need to complete only column A. ALL taxpayers, including nonresidents and part-year residents, report income from ALL SOURCES in this section. Nonresidents and part-year residents also report Iowa-source income on Schedule IA126.

LINE 1. Report the same W-2 income as shown on your Federal income tax return, including military income. See online Expanded Instructions, line 24 for allowable military adjustments.

MARRIED SEPARATE FILERS: W-2 income is reported by the spouse earning the income.

LINE 2. Include the same amounts of interest income reported on your Federal return with the following modifications:

- Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, Iowa Code Section 330A.16; Beginning Farmer Loan Program Bonds, Iowa Code Section 175.17; Community College Bond Program Bonds, Iowa Code Section 260C.71(6); Community College Residence Halls and Dormitories Bonds, Iowa Code Section 260C.61; County Health Center Bonds, Iowa Code Section 331.441(2)"C"(7); E911 Emergency Telephone Service Program Bonds, Iowa Code Section 34A.20(6); Interstate Bridges Bonds, Iowa Code Section 313A.36; Iowa Board of Regents Bonds for buildings and facilities, Iowa Code Chapters 262.41, 262.51 and 262.60; Iowa Higher Education Loan Authority, Iowa Code Section 261A.27; Iowa Municipality Urban Renewal Bonds, Iowa Code Section 403.9(2); Iowa Rural Water District Revenue Bonds and Notes, Iowa Code Section 357A.15; Local Government Flood Damage Program, Iowa Code Section 16.183(4); Low Income Housing Bonds, Iowa Code Section 403A.12; Municipal Investment Recovery Bonds, Iowa Code Section 16.173(4); Prison Infrastructure Revenue Bonds, Iowa Code Section 16.177(8); Regents Institutions Medical and Hospital Buildings at University of Iowa Bonds, Iowa Code Section 263A.6; Soil Conservation Districts Revenue Bonds, Iowa Code Section 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, Iowa Code Chapter 28A.24; Sewage Treatment

Works Revenue Bonds, Iowa Code Section 16.131(6); Underground Storage Tank Fund Revenue Bonds, Iowa Code Section 455G.6(14); Vision Iowa Program, Iowa Code Section 12.71; Warehouse Project Revenue Bonds, Iowa Code Chapter 123.159

- Deduct interest received from Federal securities (for example U.S. Savings Bonds, U.S. Treasury Notes). Do not subtract interest from repurchase agreements of U.S. Government securities. The following are taxable: Government National Mortgage Association (Ginnie Mae) Securities; Federal National Mortgage Association (Fannie Mae) Securities; Federal Home Loan Mortgage Association (Freddie Mac) Securities; Money Market Certificates.

MARRIED SEPARATE FILERS: Divide interest income based on ownership of the account or certificate.

- Jointly held: divide equally between spouses.
- Held in the name of only one spouse: allocate interest wholly to that spouse.

LINE 3. Report the same dividends as you reported on your Federal return with the following modifications:

- Add all dividends from mutual funds, investment trusts, or regulated investment companies investing in state and municipal bonds.
- Deduct that portion of any net dividends from a mutual fund, investment trust, or regulated investment company that is attributable to Federal securities.

MARRIED SEPARATE FILERS: Divide dividends based on registered ownership of stock.

- Jointly held: divide equally between spouses.
- Held in the name of only one spouse: allocate dividends wholly to that spouse.

LINE 4. Include the same alimony as is shown on your Federal return.

MARRIED SEPARATE FILERS: Reported by the spouse who received the alimony.

LINE 5. Report the net business income or loss from Federal Schedule C or C-EZ. Attach a copy of the Federal form.

MARRIED SEPARATE FILERS: Reported by the spouse deriving the income or loss.

LINE 6. Enter 100% of any capital gain or loss as reported on line 13 of your Federal 1040. Do not subtract any Iowa capital gain deduction on this line. See line 23. Attach a copy of your Federal Schedule D.

MARRIED SEPARATE FILERS: Taxpayers who filed separate Federal returns should report capital gains or losses as reported for Federal tax purposes. If a joint Federal return was filed, each spouse must report capital gains on the basis of ownership of the property sold or exchanged. The combined net capital gain or loss must be the same as reported on the joint Federal return.

LINE 7. If you sold or exchanged assets used in a trade or business and completed Federal form 4797, enter 100% of the gain or loss. Attach a copy of Federal form 4797.

MARRIED SEPARATE FILERS: Divide gains or losses based on ownership of the asset sold or exchanged.

LINE 8. Enter the amount of taxable IRA distributions as shown on your Federal return.

MARRIED SEPARATE FILERS: Taxable IRA distributions should be reported by the spouse whose name is on the account.

LINE 9. The same amounts of pensions and annuities are taxable for Iowa as are taxable on your Federal return, except Railroad Retirement benefits paid by the Railroad Retirement Board. These are

not taxable on the Iowa return. Do not subtract any Iowa pension exclusion on this line. See line 21.

MARRIED SEPARATE FILERS: The taxable portion of pensions and annuities is reported by the spouse who received the income.

LINE 10. Report the income or loss from Federal Schedule E and attach a copy.

MARRIED SEPARATE FILERS: Divide income or loss from Schedule E based upon ownership of the asset-producing income or partnership interest or individual named as beneficiary.

LINE 11. Enter the income or loss from Federal Schedule F. Attach a copy to your Iowa return.

MARRIED SEPARATE FILERS: Farm income must be reported by the spouse who claims it for self-employment tax purposes on the Federal Schedule SE.

LINE 12. Enter the amount of unemployment compensation benefits that was taxable on your Federal return, except for unemployment compensation and sickness insurance benefits paid by the Railroad Retirement Board.

MARRIED SEPARATE FILERS: If both spouses received unemployment benefits, each of the spouses should report the benefits received as shown on the 1099-G for each spouse.

LINE 13. Iowa does not tax Social Security benefits in the same manner as the Internal Revenue Service. To compute the amount of Social Security benefits that are taxable to Iowa, complete the worksheet below.

Line 13 Social Security Worksheet

- 1. Enter the amount from Box 5 of form(s) SSA-1099. If you filed a joint Federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099 here. 1. _____
- 2. Enter one-half of line 1 amount. 2. _____
- 3. Add amounts from the Federal 1040 on lines 7, 8a, 9a, 10, 11, 12, 13, 14, 15b, 16b, 17, 18, 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.* If filing Federal 1040A, use lines 7, 8a, 9a, 10, 11b, 12b and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation adjustment from line 14 of the Iowa 1040 to compute correct amount. 3. _____
- 4. Enter the amount from line 8b of your Federal 1040 or 1040A. 4. _____
- 5. Add lines 2, 3, and 4. 5. _____
- 6. Enter total adjustments from Federal 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. If filing Federal 1040A, use lines 16 plus 17. 6. _____
- 7. Subtract line 6 from line 5. 7. _____
- 8. Enter one of the following amounts based on the Federal filing status used on form 1040 or 1040A. 8. _____
Single, head of household, qualifying widow(er): enter \$25,000. — Married filing joint: enter \$32,000.
— Married filing separate: enter -0- if you lived with your spouse at anytime in 2005 or \$25,000 if you did not live with your spouse at any time in 2005.
- 9. Subtract line 8 from line 7. If zero or less, enter -0-. If line 9 is zero, none of the Social Security benefits are taxable. 9. _____
- 10. Enter one-half of line 9. 10. _____
- 11. Taxable Social Security benefits: Enter the smaller of line 2 or line 10 here and on line 13 of form IA1040. 11. _____

*Include the following incomes or adjustments to income on line 3 if applicable. (These were excluded from Federal AGI.): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa and proceeds from Savings Bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are taxable to Iowa. For purposes of determining taxable Social Security benefits, you must also include interest from Federal securities.

MARRIED SEPARATE FILERS:

- a. If both spouses received Social Security benefits, the taxable amount is allocated between the spouses in the ratio of the benefits received by one spouse to the total benefits received.
- b. If only one spouse received benefits, that spouse should report the portion of the benefits that is taxable.

LINE 14. Enter taxable income not reported on lines 1-13. Write an explanation of the type of income. Examples of income to be reported include:

- a. **Baby-sitting income** not reported on Federal Schedule C or C-EZ.
- b. **Bonus depreciation adjustment** from the IA 4562A; attach the IA 4562A to your return.
- c. **Capital gains from installment sales in 2005:** Accrual-method taxpayers may now use the installment method for reporting capital

- gains on their Iowa returns.
- d. **College Savings Iowa:** Income received from the cancellation of a participation agreement to the extent the amount was previously deducted on line 24 of the IA 1040.
- e. **Director's fees**
- f. **Drilling:** Intangible drilling costs that were reported on Federal form 6251 less any amounts amortized in the tax year.
- g. **Executor's fees**

- h. Gambling winnings:** You must report the full amount of gambling winnings. Report any Iowa tax withheld on line 61 of the IA1040. Gambling losses may be reported as an itemized deduction on Schedule A, but you cannot deduct more than the winnings you report.
- i. Partnership income and/or S Corporation income:** Modifications that increased the income.
- j. Refundable Iowa Credits** received in 2005 which were included as income on the federal 1040 must also be added back. This includes

Cow-Calf refunds received in 2005 (unless reported on Federal Schedule F).

- k. Refunds:** State income tax refunds other than Iowa to the extent that the tax refunded in 2005 was deducted on a prior Iowa return.
- l. Wells:** Percentage depletion from an oil, gas or geothermal well that was reported on Federal form 6251.
- m. Other income** as reported on line 21 of the Federal 1040.

MARRIED SEPARATE FILERS: The spouse to whom the income was paid must report that income.

STEP 5 ADJUSTMENTS TO INCOME

All taxpayers report adjustments from all sources in this section.

NONRESIDENTS AND PART-YEAR RESIDENTS also report Iowa-source adjustments to income on the Schedule IA126.

LINE 16. Enter the amount claimed on your Federal tax return for payments made to your IRA, Keogh Plan, SEP, SIMPLE, or Qualified Plans. Payments to a ROTH IRA are not deductible.

MARRIED SEPARATE FILERS:

- a. If only one spouse has earned income, that individual can contribute up to \$4,000 per year (\$4,500 if 50 or older) to an IRA account of the nonworking spouse and up to \$4,000 per year (\$4,500 if 50 or older) to an IRA account of the individual.
- b. If both spouses earned income and made contributions to an IRA account, each spouse must claim his or her own contribution, not to exceed \$4,000 per spouse (\$4,500 if 50 or older).
- c. If both spouses made contributions to an IRA but only a portion of the contribution is deductible on the Federal return, the amount of the IRA deduction that is allowed for Federal income tax purposes must be allocated between the spouses in the ratio of the IRA contribution made by each spouse to the total IRA contribution made by both spouses.
- d. For Keogh Plans, SEPs, SIMPLE, or Qualified Plans, each spouse must claim his or her individual contributions.

LINE 17. Enter the amount of self-employment tax that was deductible on line 27 of your Federal 1040 in computing Federal adjusted gross income.

MARRIED SEPARATE FILERS: The deduction is allocated in the ratio of self-employment tax paid by each spouse to the total self-employment tax paid.

LINE 18. Enter 100% of the amount paid for health and dental insurance premiums. This includes all supplemental health insurance, such as Medicare B supplemental medical insurance (not "Medicare tax withheld" on your W-2) and long-term nursing home coverage. Schedule A may not contain any health insurance premiums which were used as a deduction on line 18. Note that no deduction is available to any individual who paid health insurance premiums on a pretax basis.

MARRIED SEPARATE FILERS: If one spouse is employed and has health insurance premiums paid through his/her wages, that spouse will claim the entire deduction. If both spouses pay health insurance premiums through their wages, each spouse will claim what he/she paid.

If both spouses have self-employment income, the deduction for self-employed health insurance must be allocated between the spouses in the ratio of each spouse's self-employment income to the total self-employment income of both spouses. If health insurance premiums are paid directly by one spouse, that spouse will claim the entire deduction. If both spouses paid through a joint checking account, the deduction would be allocated between the spouses in the ratio of each spouse's net income to the total net income of both spouses. For this net income calculation, do not include line 18, the health insurance deduction.

LINE 19. Enter the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity.

MARRIED SEPARATE FILERS: Divide the penalty amount between spouses based upon registered ownership of the time deposit.

LINE 20. Enter the amount of alimony payments or separate maintenance payments that were deductible on your Federal tax return.

MARRIED SEPARATE FILERS: Only the spouse liable for these payments can deduct the alimony paid.

LINE 21. If you or your spouse receive a pension, an annuity, a self-employed retirement plan, deferred compensation, IRA distribution or other retirement plan benefits, you may be eligible to exclude from Iowa income tax part or all of the retirement income that is taxable on your Federal return. Social Security benefits are *not* included. The exclusion can be up to \$6,000 for individuals who file status 1, 5 or 6 and up to \$12,000 for married taxpayers who file status 2, 3 or 4. To take this exclusion you or your spouse must meet one of the following conditions:

- a. 55 years of age or older on December 31, 2005, or
- b. disabled, or
- c. a surviving spouse or a survivor having an insurable interest in an individual who would have qualified for the exclusion in 2005 on the basis of age or disability.

MARRIED SEPARATE FILERS: If both spouses have pension income, whether both or only one meet the eligibility requirements, the exclusion of up to \$12,000 is prorated between them in the ratio that each spouse's pension relates to the total pension received by both spouses. If only one spouse has pension income, that spouse would take the entire exclusion of up to \$12,000. The spouse who has no pension income would receive no exclusion, even if that spouse is the one who meets the eligibility requirements.

LINE 22. Enter the deduction for moving expenses incurred in 2005. Attach a copy of Federal form 3903.

MARRIED SEPARATE FILERS: This deduction must be divided between spouses based on earned income received after their move. If one spouse can show that the move was made for that spouse, that spouse is entitled to the entire deduction.

LINE 23. This is a 100% deduction of qualifying net capital gains realized in 2005. Capital gains from the sales of stocks, bonds, and investment property do not qualify for the capital gain deduction even if sold to lineal descendants of the owners of the property. Non-farm rental property may qualify.

MARRIED SEPARATE FILERS: Divide the capital gain deduction based on ownership of the asset.

- a. Jointly held: divide equally between spouses.
- b. If other than jointly held: divide between spouses based on percentage of ownership.

LINE 24. Enter the total of other allowable adjustments as listed below. Attach an explanation for each adjustment.

- a. Accrual method
- b. Beneficiaries, exemption of payments to
- c. Capital gains from installment sales
- d. Claim of Right deduction may be taken on line 24 or line 66, but not both
- e. College Savings Iowa, up to \$2,375 per beneficiary
- f. Disability income exclusion, attach IA 2440
- g. Domestic production activities deduction, see Federal return
- h. Educator expenses as taken on Federal 1040, line 23
- i. Employer Social Security credit from Federal return

- j. Federal alcohol fuel credit from Federal return
- k. Foreign-earned income exclusion and/or foreign housing deduction from Federal return
- l. Gains or losses from distressed sale transactions
- m. Health savings account deduction from Federal return
- n. Hybrid/clean fuel vehicle deduction from Federal return
- o. In-home health care
- p. Military exemptions
- q. Net operating loss, Iowa
- r. Organ transplant expenses
- s. Partnership income and/or S corporation income
- t. Speculative shell buildings
- u. Student Loan Interest Deduction from Federal 1040, line 33

- v. Tuition and fees deduction, only if taken on Federal 1040, line 34, or 1040A, line 19
- w. Wages paid to certain individuals
- x. Work Opportunity Credit from Federal return
- y. Other Federal Adjustments prior to the calculation of Federal 1040 line 38 (Federal AGI) not already taken on the IA 1040

MARRIED SEPARATE FILERS: When the adjustment is attributable to a specific spouse, it is taken by that spouse. When the adjustment is not attributable to any one spouse, it must be prorated based on the net income amounts on line 26. Calculate through line 26 as if the adjustment in question were excluded. If the adjustment is attributable to a dependent, such as the tuition and fees deduction, it is prorated based on net income before the adjustment in question.

Line 26 QUALIFICATIONS FOR EXEMPTION FROM TAX:

If you qualify for the low income exemption as explained below, enter the words “low income exemption” in the area to the left of your net income figure on line 26. Enter zero on line 58 and complete the remainder of the return.

The following income must be included when determining if you are eligible for the \$9,000 exemption or the \$13,500 exemption.

- a. The incomes of both husband and wife must be combined to determine if you meet this exemption from tax.
- b. The amount of any pension exclusion that is taken on line 21 of the IA1040.
- c. Any amount of lump-sum distribution separately taxed on Federal form 4972.
- d. Any net operating loss carryover.

FILING STATUS 1, SINGLE: If you are using filing status 1 (single), you are exempt from Iowa tax if you meet any of the following three conditions:

- a. Your net income from all sources, line 26, is \$9,000 or less and you are not claimed as a dependent on another person’s Iowa return.
- b. Your net income from all sources, line 26, is less than \$5,000 and you are claimed as a dependent on another person’s Iowa return.

- c. You were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000. To understand “Iowa-source income,” see the instructions for lines 1-26 of the IA126. If Iowa tax was withheld you must complete the IA1040 and the IA126 in order to receive a refund of the tax.

ALL OTHER FILING STATUSES: If you are filing jointly, separate on a combined return, head of household, or qualifying widow(er), you are exempt from Iowa tax if you meet either of the following conditions:

- a. Your net income from all sources, line 26, is \$13,500 or less and you are not claimed as a dependent on another person’s Iowa return.
- b. You were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000. To understand “Iowa-source income,” see the instructions for lines 1-26 of the IA126, page 9 of this booklet. You must complete the IA1040 and the IA126 in order to receive any refund. Illinois residents: See inside front cover, reciprocal agreement.

STEP 6 FEDERAL TAX ADDITION AND DEDUCTION

LINE 27. Any Federal income tax refund received during 2005 must be reported on this line. To find out the amount of your Federal refund, you must contact the IRS at 1-800-829-1040 or www.irs.gov.

If you chose to have any part of an overpayment of Federal income tax credited to estimated tax payments for 2005, the amount should be claimed as 2005 estimated tax paid on line 32. The total overpayment must be reported on line 27.

Do not include the Federal refund in the following situations:

- Do not include any part of the refund received from earned income credit or the additional child tax credit.
- You are filing an Iowa return for 2005 for the first time because you moved into Iowa during the year. A refund of Federal tax received in 2005 is not reported if the tax was not deducted from Iowa income in a prior year.
- The refund you received was from a year in which you did not take a deduction for the payment of Federal tax because your income was less than the minimum amount for paying Iowa tax or your tax for that year was calculated using the alternate tax computation.
- You were a nonresident for the tax year of the refund and were not required to file an Iowa return for that year.

MARRIED SEPARATE FILERS: If the refund received in 2005 was from a jointly-filed Federal return, it must be divided between the spouses in the ratio of the spouses’ Iowa net incomes in the year for which the refund was issued.

LINE 28.

- a. If any part of the Federal tax payments on lines 31, 32 or 33 include self-employment tax, then the self-employment tax must be added back on line 28.
- b. If any part of the Federal tax payments on lines 31, 32 or 33

include Federal Household Employment taxes, then Federal Household Employment taxes must be added back on line 28.

MARRIED SEPARATE FILERS: Each spouse must claim his or her own self-employment tax. Household Employment taxes are divided between husband and wife in the ratio of their respective net incomes.

LINE 31. Enter the amount listed in the box labeled “Federal income tax withheld” on the W-2 or 1099 form(s) that you received.

MARRIED SEPARATE FILERS: Each spouse may claim only his or her own Federal income tax withheld from wages.

LINE 32. Enter the Federal estimated income tax payments made in 2005. Include any credit applied from your 2004 Federal income tax overpayment.

MARRIED SEPARATE FILERS: All Federal estimated tax payments made in 2005 are divided between spouses in the same ratio as their incomes not subject to Federal withholding for the 2005 tax year.

LINE 33.

- a. Enter the amount of additional Federal income tax paid during 2005 for tax year 2004 and any other years before 2004. The amount of additional Federal income tax paid is deductible only if Iowa income tax returns were required to be filed for the year for which the additional Federal income tax was paid. Include only the actual Federal tax payments made in 2005, but DO NOT include penalties and interest.

MARRIED SEPARATE FILERS: The additional Federal tax paid must be divided between the spouses in the ratio of the spouses’ Iowa net incomes for the prior years for which they paid additional Federal income tax.

- b. FICA payments in excess of \$5,580.00 for Social Security tax for each person and credit for Federal tax paid on fuel can be deducted as a Federal tax payment on line 33.

STEP 7 ITEMIZED OR STANDARD DEDUCTION

You may itemize deductions or claim the Iowa standard deduction, whichever is larger. You may itemize deductions on your Iowa return even if you did not itemize deductions on your Federal return.

MARRIED SEPARATE FILERS: If one spouse uses the standard deduction, then both spouses must use the standard deduction, even if separate Iowa returns are filed.

LINE 37. If itemizing, taxpayers that have **Federal Bonus Depreciation** on form IA 4562A must complete the Iowa Schedule A rather than using a copy of the Federal Schedule A. **New on Iowa Schedule A:** The itemized deduction for state sales and use tax paid is allowed only if the taxpayer claimed an itemized deduction for state sales and use tax paid on the federal return.

Mortgage Interest Credit Deduction. Taxpayers with the mortgage interest credit can claim on their Iowa return a deduction on line 9b of Schedule A for all home mortgage interest paid in the tax year and not just the home mortgage interest that was deducted on the Federal Schedule A.

Health Insurance Premiums. Do not include any health insurance premium shown on line 18 of the IA 1040.

Vehicle Registration Fee Deduction. If you itemize deductions, a portion of the automobile registration fee you paid in 2005 may be deducted as personal property tax on your Iowa Schedule A, line 6, and Federal Schedule A, line 7. This deduction is for registration fees paid on qualifying automobiles and multipurpose vehicles. The registration of a multipurpose vehicle will have "MV" on it. Registration fees on the following vehicles are **not** deductible: pickups, motor trucks, work vans, ambulances, hearses, non-passenger-carrying vans, campers, motorcycles, or motor bikes. See 2005 Expanded Instructions on our Web site.

Newer Vehicles: Use the following worksheet to calculate the deductible amount of registration fees paid in 2005 for qualifying automobiles (model year 1995 or newer) and multipurpose vehicles (model year 1993 or newer).

Line 37 Vehicle Registration Deduction Worksheet

1. Enter the actual registration fee paid 1. _____
2. Take the weight of your vehicle and divide it by 250. The weight is found on your registration. ... 2. _____
3. Subtract line 2 from line 1. This is the deductible amount for line 37. 3. _____

Older Vehicles: For qualifying automobiles (model year 1994 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2005.

Iowa Itemized Deduction Worksheet form IA 41-104 must be used if your Federal AGI is more than \$145,950 (\$72,975).

See online 2005 Expanded Instructions.

LINE 38. If your total itemized deductions on line 37 includes Iowa income tax, enter the amount of Iowa income tax.

MARRIED SEPARATE FILERS: Iowa income tax deduction must be divided between husband and wife in the ratio of their respective net incomes.

LINE 40. Other deductions include the following:

- a. Expenses Incurred for Care of a Disabled Relative
- b. Adoption Expenses
- c. Mileage Deduction for Charitable Purposes: Iowa allows you an *additional* deduction for automobile mileage driven for charitable organizations. Calculate the deduction as follows:
 1. Number of miles x 34¢/mile 1. _____
 2. Less charitable mileage deduction entered on Federal or Iowa Schedule A 2. _____
 3. Equals additional mileage deduction for charitable purposes. 3. _____

MARRIED SEPARATE FILERS: The total deduction claimed by both spouses for each relative with a disability may not exceed \$5,000. This deduction must be divided between husband and wife in the ratio of their respective net incomes.

LINE 41. Mark the correct box to show the deduction method used.

STANDARD: Tax year 2005, standard deduction is:

- Filing Status 1: \$1,610
- Filing Status 3 & 4: \$1,610 for each spouse
- Filing Status 2, 5 or 6: \$3,970

STEP 8 TAX CALCULATION

LINE 43. The tax tables are on page 11 for all filing statuses.

Alternate Tax Calculation: For filing statuses 2, 3, 4, 5, and 6. If the combination of your net income from line 26 PLUS any pension exclusion taken on line 21 exceeds \$13,500, **you may owe less tax** by completing the worksheet below to compute your tax liability. Enter this alternate tax on line 43 if it is less than the tax from the tax table. This is not available to status 1 filers.

ALTERNATE TAX CALCULATION

1. Enter the total of net income from line 26 and pension exclusion from line 21 of the IA1040. Filing statuses 3 or 4: Enter combined totals of both spouses. 1. _____
2. Subtract \$13,500 from line 1. 2. — \$13,500
3. Income subject to alternate tax. 3. _____
4. Multiply line 3 by 8.98% (.0898). 4. _____
5. Using the tax tables, determine the tax on the taxable income from line 42 of the IA1040. Status 3 and 4 filers: Calculate tax separately and combine the amounts. 5. _____
6. Compare the amounts on line 4 and line 5. Enter the smaller amount here and on line 43, IA1040. ... 6. _____

MARRIED SEPARATE FILERS (including status 4): Use the combined net incomes of both spouses to compute the alternate tax. (If you are status 4 and do not provide the other spouse's income in Step 2 of the IA 1040, you will not be allowed the alternate tax calculation.) Divide

If you are married filing separately and one spouse has a net operating loss that will be carried back or forward, then you cannot use the alternate tax computation. If the spouse with the net operating loss elects not to carry the net operating loss back or forward, then you can use the alternate tax computation. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

the alternate tax between spouses in the ratio of the net income of each spouse to the combined net income of both spouses.

LINE 44. Enter 25% of Federal tax from form 4972

LINE 45. The Iowa Minimum Tax is imposed, for the most part, on the same tax preference items and adjustments on which Federal minimum tax is imposed. However, you may be subject to Iowa Minimum Tax even if you have no liability for Federal minimum tax. If you had tax preference items and adjustments in 2005, see form IA 6251 for further information.

NONRESIDENTS AND PART-YEAR RESIDENTS: If you have Iowa-source tax preferences or adjustments, you may be subject to Iowa Minimum Tax. See form IA 6251.

LINE 48. Enter 6.5% (0.065) of the Federal Earned Income Credit claimed on your Federal return.

MARRIED SEPARATE FILERS: The Iowa Earned Income Credit must be divided between husband and wife in the ratio of each spouse's earned income to the total earned income of both spouses. Earned

income includes wages, salaries, tips or other compensation and net earnings from self-employment. Any unused part of this credit cannot be used by the other spouse.

LINE 49. Taxpayers who have one or more dependents attending Kindergarten through 12th grade in an accredited Iowa school may take a credit for each dependent for amounts paid for tuition and textbooks. Dependents must have attended a school in Iowa that is accredited under section 256.11, not operated for a profit and adheres to the provisions of the U.S. Civil Rights Act of 1964.

The credit amount is 25% of the first \$1,000 paid for each dependent for tuition and textbooks.

In the case of divorced or separated parents, only the spouse claiming the dependent can claim the amounts paid by that spouse for tuition and textbooks for that dependent.

Expenses for textbooks or other items for home schooling, tutoring, or schooling outside an accredited school **do not** qualify for the credit.

“Tuition” means any charges for the expense of personnel, buildings, equipment and materials other than textbooks, and other expenses that relate to the teaching of only those subjects legally and commonly taught in Iowa’s public elementary and secondary schools.

“Textbooks” means books and other instructional materials used in teaching those same subjects. This includes fees, books and materials for extracurricular activities.

Examples of extracurricular activities: sporting events, speech activities, musical or dramatic events, driver’s education (if paid to a school), awards banquets, homecoming, prom (clothing does not

qualify), and other school related social events, etc.

For lists of items eligible and not eligible for the credit, see 2005 Expanded Instructions on our Web site.

Calculate the proper amount of expenses per dependent and multiply the amount – not to exceed \$1,000 – by 25% (.25).

Example: Students Patty and Mark have qualifying expenses of \$1,400 and \$700 respectively. Their parents can take a credit of \$250 (25% of \$1,000 maximum) for Patty and \$175 (25% of \$700) for Mark, for a total credit of \$425.

LINE 52. Enter the amount of your nonresident/part-year resident tax credit from Schedule IA126, line 33. A copy of Schedule IA126 and a copy of your Federal return must be attached. See instructions on page 9. Examples are available in the Expanded Instructions. You may owe less tax by using filing status 3 or 4.

LINE 54. Enter the total of the credits listed:

- Economic Development Region Revolving Fund Tax Credit
- Endow Iowa Tax Credit
- Franchise Tax Credit
- Investment Tax Credits (See Expanded Instructions.)
- Minimum Tax Carry Forward Credit
- New Jobs Credit
- S Corp Apportionment Credit
- Venture Capital Credit

LINE 56. Multiply the amount on line 55 by the surtax rate and enter the result. Surtax rates are listed at the end of this booklet. The name of your school district may be found on your voter registration card.

STEP 9 CREDITS

LINE 61. Enter the total amount of income tax withheld for Iowa on your W-2s, W-2Gs, and/or 1099s.

LINE 62. Enter the total amount of 2005 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2006 and any payments made with the IA 1040-V Payment Voucher for 2005. Also include any overpayment from your 2004 income tax return that you applied to your estimated tax for 2005.

LINE 63. All income an Iowa resident earns is taxable to Iowa to the same extent that it is taxable on the Federal return even if the income was earned in another state or foreign country. If another state or foreign country taxes that same income, then the Iowa resident may be able to claim the Out-Of-State Tax Credit by completing the IA 130 form.

LINE 64. Enter the amount of Motor Fuel Tax Credit from Schedule IA 4136. The Federal Schedule 4136 cannot be used. The Iowa credit does **not** apply to fuel used in on-road vehicles or pleasure boats. If you have an Iowa Motor Fuel Tax Refund Permit Number and have claimed any refunds during the tax year, do **not** claim any credit on this line.

LINE 65. Child and Dependent Care Credit. Only taxpayers with a net income of less than \$40,000 are eligible for this credit. If you are married, your net income and the net income of your spouse must be combined to determine if you qualify, even if your spouse does not file an Iowa return.

Use the following worksheet to calculate the Child and Dependent Care Credit.

MARRIED SEPARATE FILERS: In computing the credit, the combined net income of both spouses must be used. The Child Care Credit must be divided between husband and wife in the ratio of each spouse’s net income to their combined net income.

CHILD AND DEPENDENT CARE CREDIT WORKSHEET

1. Enter the amount from line 9 of Federal form 2441 or line 9 of Schedule 2 of Federal form 1040A. Note: Use the Child Care Credit prior to any Federal Alternative Minimum

Tax calculation. **1.** _____

2. If total of line 26 of the IA1040, columns A and B, is:

	allowable %		allowable %
Less than \$10,000	75%	\$25,000 - \$34,999 ...	50%
\$10,000 - \$19,999	65%	\$35,000 - \$39,999 ...	40%
\$20,000 - \$24,999	55%	\$40,000 and over:	0%

Enter % here **2.** _____

3. Multiply line 1 by percentage on line 2. Enter the result here and on line 65 of the IA1040. **3.** _____

NONRESIDENTS AND PART-YEAR RESIDENTS - This credit must be adjusted using the following formula:

$$\frac{\text{Iowa net income (line 26, IA126)}}{\text{All-source net income of you and spouse (line 26, IA 1040)}} \times \text{credit calculated above} = \text{credit on line 65}$$

LINE 66. Enter the total of other credits.

- Assistive Device Tax Credit
- Claim of Right deduction can be taken on line 24 or line 66, but not both
- Ethanol Blended Gasoline Tax Credit; attach form IA 6478
- Historic Preservation Tax Credit
- Refundable Investment Tax Credits (value-added agricultural projects or biotechnology-related processes) See Expanded Instructions.
- Research Activities Credit
- Soy-Based Cutting Tool Oil Credit

STEP 10 REFUND OR AMOUNT YOU OWE

LINE 74.

74a. 10% Penalty for Failure to Timely File a Return: If you do not file your return by the due date and at least 90% of the correct tax is not paid, you owe an additional 10% of the unpaid tax.

5% Penalty for Failure to Timely Pay the Tax Due: If you file your

return on time but do not pay at least 90% of the correct tax due, you owe an additional 5% of the unpaid tax.

74b. Interest must be added to delinquent tax. Interest is added at a rate of 0.7% per month beginning on the day after the due date of the return and accrues each month until paid in full.

Expanded Instructions are at www.state.ia.us/tax

LINE 75. You have three paperless options to pay the amount due. See the back cover of this booklet. You may also mail a check or money order with an IA 1040-V Payment Voucher payable to: Treasurer, State of Iowa. Write your Social Security Number on the check or money order. Do not send in any payment of less than one dollar.

MAILING ADDRESSES:

Receiving Refund/No Tax Due	Paying Additional Tax
Iowa Income Tax	Iowa Income Tax
Refund Processing	Document Processing
Hoover State Office Building	PO Box 9187
Des Moines IA 50319-0120	Des Moines IA 50306-9187

STEP 13: COW/CALF REFUND. Form IA 132 and Expanded Instructions are on our Web site.

STEP 14: SIGNATURE. Returns are not processed and refunds are not issued if returns are not signed. If you and your spouse file a joint or combined return, both of you must sign.

DUE DATE

2005 Iowa Income Tax Returns are due Monday, May 1, 2006.

2005 INSTRUCTIONS FOR SCHEDULE IA126

You will need to complete the IA 1040 Long Form lines 1 – 51 before you can complete the IA 126. The IA 1040 must be completed using **all-source income**. Nonresidents and part-year residents of Iowa will use the IA 126 to figure your **Iowa source income**. The credit from this form is used to reduce total tax on your IA 1040. Please attach a copy of your Federal return.

For part-year Iowa residents, Iowa net income includes all income received *while living in Iowa plus any Iowa-source income* received while a nonresident. **For nonresidents,** Iowa net income will include all income *from Iowa sources*. Complete lines 1-26 of the IA 126 using only income from Iowa sources. Enter the amount of credit from line 33, IA 126 on line 52, IA 1040.

If you used filing status 3 (married filing separately on the combined return) on your IA 1040, you will divide your Iowa income between spouses using the instructions given for the corresponding line on the IA 1040 for married separate filers.

1. WAGES, SALARIES, TIPS, ETC.

Part-year residents: Include all W-2 income earned while an Iowa resident, even if it was earned in another state, and any income for services performed in Iowa while a nonresident of the state. If it was earned in another state, you may also need to fill out the IA 130 when you pay tax to the other state. You will need to check with that state for their filing requirements.

Nonresidents: Report only Iowa-source income. If the portion of employee compensation earned in Iowa by a nonresident is not reported separately, allocate the compensation based upon the number of days worked in Iowa to total work days.

2. TAXABLE INTEREST INCOME.

Part-year residents: Report all interest shown on the IA1040 which accrued while an Iowa resident and any interest received while a nonresident which was derived from a trade, business or profession carried on within Iowa.

Nonresidents: Report only the interest derived from an Iowa trade, business or profession.

3. DIVIDEND INCOME.

Part-year residents: Report all dividends received while an Iowa resident and any dividends derived from an Iowa trade, business or profession while a nonresident.

Nonresidents: Report the dividends derived from an Iowa trade, business or profession.

4. ALIMONY RECEIVED.

Part-year residents: Report all alimony or separate maintenance payments received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

5. BUSINESS INCOME OR (LOSS).

Part-year residents: Report all Federal Schedule C or C-EZ income earned while an Iowa resident and any portion of business income or loss earned while a nonresident attributable to a business conducted in Iowa.

Nonresidents: Report the portion of business income or loss attributable to a business conducted in Iowa. Attach a supporting schedule showing Iowa gross receipts divided by total gross receipts; multiply this ratio times the total net income from Federal Schedule C or C-EZ. A sale is considered an Iowa sale if goods are delivered or shipped to a point within the state regardless of F.O.B. point.

6. CAPITAL GAIN OR (LOSS).

Part-year residents: Include 100% of the capital gains or losses from assets sold during the time they were Iowa residents. In addition, capital gains or losses from assets sold while a nonresident of Iowa should be reported on the basis of the instructions for nonresidents that follow.

Nonresidents: Include in Iowa income 100% of capital gains or losses from the following:

- a. Sales of real or tangible personal property if the property was located in Iowa at the time of the sale; or
- b. Sales of intangible personal property if the taxpayer's commercial domicile is in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

7. OTHER GAINS OR (LOSSES).

Part-year residents: Report 100% of gains or losses from assets sold or exchanged while an Iowa resident and any gains or losses from Federal form 4797 while a nonresident if the property was located in Iowa at the time of sale or exchange.

Nonresidents: Report any gains or losses from Federal form 4797 if the property was located in Iowa.

NOTE: You may have a gain here even if you have a net loss on the IA 1040.

8. TAXABLE IRA DISTRIBUTIONS.

Part-year residents: Report any taxable IRA distributions received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

9. TAXABLE PENSIONS AND ANNUITIES.

Pension is taxable to the state you live in when you receive it.

Part-year residents: Report any pension and annuity income reported on line 9 of the IA1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

10. RENTS, ROYALTIES, PARTNERSHIPS, ESTATES, TRUSTS, ETC.

Part-year residents: Report all income shown on Federal Schedule E which was earned or received while an Iowa resident and all rents and royalties from Iowa sources and partnerships or S Corporation income earned or received while a nonresident.

Nonresidents: Report all rents and royalties from Iowa sources and all Iowa partnership or S Corporation income. See instructions for allocation of business income on line 5 of this section.

11. FARM INCOME OR (LOSS).

Part-year residents: Report all net farm income earned or received while an Iowa resident. Also report all net income from Iowa farm activities while a nonresident using the instructions for nonresidents given below.

Nonresidents: Report the total net income from the Iowa farm activities. If farm activities were conducted both within and without Iowa, provide a separate schedule showing allocation of the income and expenses to Iowa.

12. UNEMPLOYMENT COMPENSATION.

Part-year residents: Report all unemployment benefits received while an Iowa resident and those benefits received the rest of the year that relate to past employment in Iowa.

Nonresidents: Report the unemployment benefits that relate to employment in Iowa. If the unemployment benefits relate to employment in Iowa and employment in another state, report the benefits to Iowa on the basis of the Iowa salaries and wages to the total salary and wages.

13. TAXABLE SOCIAL SECURITY BENEFITS.

Part-year residents: Report any Social Security income reported on line 13 of the IA1040 which was received while an Iowa resident.

Nonresidents: Do not enter anything on this line.

14. OTHER INCOME.

Part-year residents: Report any income on line 14 of IA1040 which was received while an Iowa resident or income from Iowa sources while a nonresident. This includes gambling income and the Bonus Depreciation Adjustment attributable to Iowa from the IA 4562A.

Nonresidents: Report all other taxable income from Iowa sources. This includes gambling income.

16. PAYMENTS TO AN IRA, KEOGH OR SEP.

Part-year residents: Deduct the payments made to an IRA, Keogh or SEP plan while an Iowa resident.

Nonresidents: Deduct the payments made to an IRA, Keogh or SEP plan in the ratio of Iowa earned income to total earned income.

17. ONE-HALF OF SELF-EMPLOYMENT TAX.

Part-year residents: Deduct the portion of the self-employment tax that is attributable to the self-employment income earned while an Iowa resident.

Nonresidents: Deduct the portion of the amount allowed on your Federal return in the ratio of your Iowa self-employment income to your total self-employment income.

18. HEALTH INSURANCE DEDUCTION.

Part-year residents:

- a. Self-employed.** Enter 100% of the health insurance premiums paid by a self-employed individual while an Iowa resident.
- b. Deducted through wages.** Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis while an Iowa resident.
- c. Paid direct by taxpayer.** Enter 100% of the health insurance premiums that you paid while an Iowa resident.

Nonresidents:

- a. Self-employed.** Enter 100% of the health insurance premiums paid by a self-employed individual by the ratio of Iowa self-employment income to total self-employment income.
- b. Deducted through wages.** Enter 100% of the health insurance premiums that were not withheld from your wages on a pretax basis by the ratio of Iowa wages to total wages.
- c. Paid direct by taxpayer.** Multiply the health insurance premiums that you paid by the ratio of your Iowa-source net income on line 26 of the IA 126 to total net income on line 26 of the IA 1040. For this net income calculation, do not include line 18, the health insurance deduction in the above-referenced net income amounts.

19. PENALTY ON EARLY WITHDRAWAL OF SAVINGS.

Part-year residents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity while an Iowa resident or what was derived from an Iowa trade, business or profession.

Nonresidents: Deduct the amount of any penalty you were charged because you withdrew funds from your time savings deposit before its maturity that was derived from an Iowa trade, business or profession.

20. ALIMONY PAID.

Part-year residents: Deduct alimony paid while an Iowa resident.

Nonresidents: Deduct alimony paid in the ratio of Iowa gross income to total gross income.

21. PENSION/RETIREMENT INCOME EXCLUSION.

Part-year residents: If you qualify for this exclusion on the IA 1040, you may exclude the amount of taxable retirement income received **while an Iowa resident**, up to a maximum of \$6,000 (if filing status 1, 5, or 6) or \$12,000 (if filing status 2, 3, or 4).

Nonresidents: Iowa-source retirement income received by a nonresident is not taxable to Iowa. Therefore, you do not qualify to take this exclusion. Do not enter anything on this line.

22. MOVING EXPENSES.

Part-year residents who moved **into** Iowa can enter any moving expenses from line 22 of the IA1040 that relate to the move to Iowa. Part-year residents moving out of Iowa cannot take any deduction on this line.

Nonresidents: Do not enter anything on this line.

23. IOWA CAPITAL GAIN DEDUCTION.

Enter 100% of qualifying capital gains that are attributable to Iowa sources.

24. OTHER ADJUSTMENTS.

Deduct miscellaneous adjustments to income in the same ratio as the income to which the adjustment relates was allocated to Iowa.

26. IOWA NET INCOME.

Subtract line 25 from line 15 and enter the difference on this line. If line 26 is \$1,000 or more **or** you are subject to Iowa lump-sum or minimum tax, complete lines 27 through 33. If line 26 is less than \$1,000 **and** you are not subject to Iowa lump sum or minimum tax, you are not required to file an Iowa income tax return. If you had Iowa and are requesting a refund, put 100% on line 29 and complete the remainder of the schedule.

Examples of how to complete the IA 126 and IA 130 are available on our Web site in 2005 Expanded Instructions.

IOWA SCHEDULE IA130

Schedule IA130, the State of Iowa Out-of-State Credit Computation, is only for residents or part-year residents of Iowa who earned income while an Iowa resident which was taxed by another state or foreign country.

Instructions for Schedule IA 130 are printed on the IA 130 form and are available on our Web site in 2005 Expanded Instructions.

2005 IA1040 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 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
0	150	0
150	400	1
400	700	2
700	950	3
950	1,250	4
1,250	1,400	5
1,400	1,550	6
1,550	1,700	7
1,700	1,800	8
1,800	1,950	9
1,950	2,100	10
2,100	2,250	11
2,250	2,350	12
2,350	2,500	13
2,500	2,550	14
2,550	2,600	15
2,600	2,650	16
2,650	2,700	17
2,700	2,750	18
2,750	2,800	19
2,800	2,850	21
2,850	2,900	22
2,900	2,950	23
2,950	3,000	24
3,000	3,050	26
3,050	3,100	27
3,100	3,150	28
3,150	3,200	29
3,200	3,250	30
3,250	3,300	32
3,300	3,350	33
3,350	3,400	34
3,400	3,450	35
3,450	3,500	36
3,500	3,550	38
3,550	3,600	39
3,600	3,650	40
3,650	3,700	41
3,700	3,750	43
3,750	3,800	44
3,800	3,850	45
3,850	3,900	46
3,900	3,950	47
3,950	4,000	49
4,000	4,050	50
4,050	4,100	51
4,100	4,150	52
4,150	4,200	53
4,200	4,250	55
4,250	4,300	56
4,300	4,350	57
4,350	4,400	58
4,400	4,450	60
4,450	4,500	61
4,500	4,550	62
4,550	4,600	63
4,600	4,650	64
4,650	4,700	66
4,700	4,750	67
4,750	4,800	68
4,800	4,850	69
4,850	4,900	70
4,900	4,950	72
4,950	5,000	73
5,000	5,050	74
5,050	5,100	75
5,100	5,150	78
5,150	5,200	80
5,200	5,250	82
5,250	5,300	84
5,300	5,350	87
5,350	5,400	89
5,400	5,450	91
5,450	5,500	93
5,500	5,550	96
5,550	5,600	98

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
5,600	5,650	100
5,650	5,700	102
5,700	5,750	105
5,750	5,800	107
5,800	5,850	109
5,850	5,900	111
5,900	5,950	114
5,950	6,000	116
6,000	6,050	118
6,050	6,100	120
6,100	6,150	123
6,150	6,200	125
6,200	6,250	127
6,250	6,300	129
6,300	6,350	132
6,350	6,400	134
6,400	6,450	136
6,450	6,500	138
6,500	6,550	141
6,550	6,600	143
6,600	6,650	145
6,650	6,700	147
6,700	6,750	150
6,750	6,800	152
6,800	6,850	154
6,850	6,900	156
6,900	6,950	159
6,950	7,000	161
7,000	7,050	163
7,050	7,100	165
7,100	7,150	168
7,150	7,200	170
7,200	7,250	172
7,250	7,300	174
7,300	7,350	177
7,350	7,400	179
7,400	7,450	181
7,450	7,500	183
7,500	7,550	186
7,550	7,600	188
7,600	7,650	190
7,650	7,700	192
7,700	7,750	195
7,750	7,800	197
7,800	7,850	199
7,850	7,900	201
7,900	7,950	204
7,950	8,000	206
8,000	8,050	208
8,050	8,100	210
8,100	8,150	213
8,150	8,200	215
8,200	8,250	217
8,250	8,300	219
8,300	8,350	222
8,350	8,400	224
8,400	8,450	226
8,450	8,500	228
8,500	8,550	231
8,550	8,600	233
8,600	8,650	235
8,650	8,700	237
8,700	8,750	240
8,750	8,800	242
8,800	8,850	244
8,850	8,900	246
8,900	8,950	249
8,950	9,000	251
9,000	9,050	253
9,050	9,100	255
9,100	9,150	258
9,150	9,200	260
9,200	9,250	262
9,250	9,300	264
9,300	9,350	267
9,350	9,400	269

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
9,400	9,450	271
9,450	9,500	273
9,500	9,550	276
9,550	9,600	278
9,600	9,650	280
9,650	9,700	282
9,700	9,750	285
9,750	9,800	287
9,800	9,850	289
9,850	9,900	291
9,900	9,950	294
9,950	10,000	296
10,000	10,050	298
10,050	10,100	300
10,100	10,150	303
10,150	10,200	305
10,200	10,250	307
10,250	10,300	309
10,300	10,350	312
10,350	10,400	314
10,400	10,450	316
10,450	10,500	318
10,500	10,550	321
10,550	10,600	323
10,600	10,650	325
10,650	10,700	327
10,700	10,750	330
10,750	10,800	332
10,800	10,850	334
10,850	10,900	336
10,900	10,950	339
10,950	11,000	341
11,000	11,050	343
11,050	11,100	345
11,100	11,150	348
11,150	11,200	350
11,200	11,250	352
11,250	11,300	354
11,300	11,350	357
11,350	11,400	359
11,400	11,450	361
11,450	11,500	364
11,500	11,550	367
11,550	11,600	370
11,600	11,650	373
11,650	11,700	376
11,700	11,750	380
11,750	11,800	383
11,800	11,850	386
11,850	11,900	389
11,900	11,950	392
11,950	12,000	395
12,000	12,050	398
12,050	12,100	401
12,100	12,150	404
12,150	12,200	407
12,200	12,250	410
12,250	12,300	413
12,300	12,350	416
12,350	12,400	419
12,400	12,450	422
12,450	12,500	425
12,500	12,550	428
12,550	12,600	432
12,600	12,650	435
12,650	12,700	438
12,700	12,750	441
12,750	12,800	444
12,800	12,850	447
12,850	12,900	450
12,900	12,950	453
12,950	13,000	456
13,000	13,050	459
13,050	13,100	462
13,100	13,150	465
13,150	13,200	468

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
13,200	13,250	471
13,250	13,300	474
13,300	13,350	477
13,350	13,400	480
13,400	13,450	484
13,450	13,500	487
13,500	13,550	490
13,550	13,600	493
13,600	13,650	496
13,650	13,700	499
13,700	13,750	502
13,750	13,800	505
13,800	13,850	508
13,850	13,900	511
13,900	13,950	514
13,950	14,000	517
14,000	14,050	520
14,050	14,100	523
14,100	14,150	526
14,150	14,200	529
14,200	14,250	533
14,250	14,300	536
14,300	14,350	539
14,350	14,400	542
14,400	14,450	545
14,450	14,500	548
14,500	14,550	551
14,550	14,600	554
14,600	14,650	557
14,650	14,700	560
14,700	14,750	563
14,750	14,800	566
14,800	14,850	569
14,850	14,900	572
14,900	14,950	575
14,950	15,000	578
15,000	15,050	581
15,050	15,100	585
15,100	15,150	588
15,150	15,200	591
15,200	15,250	594
15,250	15,300	597
15,300	15,350	600
15,350	15,400	603
15,400	15,450	606
15,450	15,500	609
15,500	15,550	612
15,550	15,600	615
15,600	15,650	618
15,650	15,700	621
15,700	15,750	624
15,750	15,800	627
15,800	15,850	630
15,850	15,900	633
15,900	15,950	637
15,950	16,000	640
16,000	16,050	643
16,050	16,100	646
16,100	16,150	649
16,150	16,200	652
16,200	16,250	655
16,250	16,300	658
16,300	16,350	661
16,350	16,400	664
16,400	16,450	667
16,450	16,500	670
16,500	16,550	673
16,550	16,600	676
16,600	16,650	679
16,650	16,700	682
16,700	16,750	686
16,750	16,800	689
16,800	16,850	692
16,850	16,900	695
16,900	16,950	698
16,950	17,000	701

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
17,000	17,050	704
17,050	17,100	707
17,100	17,150	710
17,150	17,200	713
17,200	17,250	716
17,250	17,300	719
17,300	17,350	722
17,350	17,400	725
17,400	17,450	728
17,450	17,500	731
17,500	17,550	734
17,550	17,600	738
17,600	17,650	741
17,650	17,700	744
17,700	17,750	747
17,750	17,800	750
17,800	17,850	753
17,850	17,900	756
17,900	17,950	759
17,950	18,000	762
18,000	18,050	765
18,050	18,100	768
18,100	18,150	771
18,150	18,200	774
18,200	18,250	777
18,250	18,300	780
18,300	18,350	783
18,350	18,400	786
18,400	18,450	790
18,450	18,500	793
18,500	18,550	796
18,550	18,600	799
18,600	18,650	802
18,650	18,700	805
18,700	18,750	808
18,750	18,800	811
18,800	18,850	814
18,850	18,900	817
18,900		

2005 IA1040 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 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
20,800	20,850	943
20,850	20,900	946
20,900	20,950	949
20,950	21,000	953
21,000	21,050	956
21,050	21,100	959
21,100	21,150	962
21,150	21,200	966
21,200	21,250	969
21,250	21,300	972
21,300	21,350	975
21,350	21,400	979
21,400	21,450	982
21,450	21,500	985
21,500	21,550	988
21,550	21,600	991
21,600	21,650	995
21,650	21,700	998
21,700	21,750	1,001
21,750	21,800	1,004
21,800	21,850	1,008
21,850	21,900	1,011
21,900	21,950	1,014
21,950	22,000	1,017
22,000	22,050	1,021
22,050	22,100	1,024
22,100	22,150	1,027
22,150	22,200	1,030
22,200	22,250	1,034
22,250	22,300	1,037
22,300	22,350	1,040
22,350	22,400	1,043
22,400	22,450	1,047
22,450	22,500	1,050
22,500	22,550	1,053
22,550	22,600	1,056
22,600	22,650	1,060
22,650	22,700	1,063
22,700	22,750	1,066
22,750	22,800	1,069
22,800	22,850	1,072
22,850	22,900	1,076
22,900	22,950	1,079
22,950	23,000	1,082
23,000	23,050	1,085
23,050	23,100	1,089
23,100	23,150	1,092
23,150	23,200	1,095
23,200	23,250	1,098
23,250	23,300	1,102
23,300	23,350	1,105
23,350	23,400	1,108
23,400	23,450	1,111
23,450	23,500	1,115
23,500	23,550	1,118
23,550	23,600	1,121
23,600	23,650	1,124
23,650	23,700	1,128
23,700	23,750	1,131
23,750	23,800	1,134
23,800	23,850	1,137
23,850	23,900	1,141
23,900	23,950	1,144
23,950	24,000	1,147
24,000	24,050	1,150
24,050	24,100	1,153
24,100	24,150	1,157
24,150	24,200	1,160
24,200	24,250	1,163
24,250	24,300	1,166
24,300	24,350	1,170
24,350	24,400	1,173
24,400	24,450	1,176
24,450	24,500	1,179
24,500	24,550	1,183
24,550	24,600	1,186

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
24,600	24,650	1,189
24,650	24,700	1,192
24,700	24,750	1,196
24,750	24,800	1,199
24,800	24,850	1,202
24,850	24,900	1,205
24,900	24,950	1,209
24,950	25,000	1,212
25,000	25,050	1,215
25,050	25,100	1,218
25,100	25,150	1,222
25,150	25,200	1,225
25,200	25,250	1,228
25,250	25,300	1,231
25,300	25,350	1,234
25,350	25,400	1,238
25,400	25,450	1,241
25,450	25,500	1,245
25,500	25,550	1,248
25,550	25,600	1,251
25,600	25,650	1,255
25,650	25,700	1,258
25,700	25,750	1,262
25,750	25,800	1,265
25,800	25,850	1,268
25,850	25,900	1,272
25,900	25,950	1,275
25,950	26,000	1,279
26,000	26,050	1,282
26,050	26,100	1,285
26,100	26,150	1,289
26,150	26,200	1,292
26,200	26,250	1,296
26,250	26,300	1,299
26,300	26,350	1,302
26,350	26,400	1,306
26,400	26,450	1,309
26,450	26,500	1,313
26,500	26,550	1,316
26,550	26,600	1,319
26,600	26,650	1,323
26,650	26,700	1,326
26,700	26,750	1,330
26,750	26,800	1,333
26,800	26,850	1,336
26,850	26,900	1,340
26,900	26,950	1,343
26,950	27,000	1,347
27,000	27,050	1,350
27,050	27,100	1,353
27,100	27,150	1,357
27,150	27,200	1,360
27,200	27,250	1,364
27,250	27,300	1,367
27,300	27,350	1,370
27,350	27,400	1,374
27,400	27,450	1,377
27,450	27,500	1,381
27,500	27,550	1,384
27,550	27,600	1,387
27,600	27,650	1,391
27,650	27,700	1,394
27,700	27,750	1,398
27,750	27,800	1,401
27,800	27,850	1,404
27,850	27,900	1,408
27,900	27,950	1,411
27,950	28,000	1,415
28,000	28,050	1,418
28,050	28,100	1,421
28,100	28,150	1,425
28,150	28,200	1,428
28,200	28,250	1,432
28,250	28,300	1,435
28,300	28,350	1,438
28,350	28,400	1,442

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
28,400	28,450	1,445
28,450	28,500	1,449
28,500	28,550	1,452
28,550	28,600	1,455
28,600	28,650	1,459
28,650	28,700	1,462
28,700	28,750	1,466
28,750	28,800	1,469
28,800	28,850	1,472
28,850	28,900	1,476
28,900	28,950	1,479
28,950	29,000	1,483
29,000	29,050	1,486
29,050	29,100	1,489
29,100	29,150	1,493
29,150	29,200	1,496
29,200	29,250	1,500
29,250	29,300	1,503
29,300	29,350	1,506
29,350	29,400	1,510
29,400	29,450	1,513
29,450	29,500	1,517
29,500	29,550	1,520
29,550	29,600	1,523
29,600	29,650	1,527
29,650	29,700	1,530
29,700	29,750	1,534
29,750	29,800	1,537
29,800	29,850	1,540
29,850	29,900	1,544
29,900	29,950	1,547
29,950	30,000	1,551
30,000	30,050	1,554
30,050	30,100	1,557
30,100	30,150	1,561
30,150	30,200	1,564
30,200	30,250	1,568
30,250	30,300	1,571
30,300	30,350	1,574
30,350	30,400	1,578
30,400	30,450	1,581
30,450	30,500	1,585
30,500	30,550	1,588
30,550	30,600	1,591
30,600	30,650	1,595
30,650	30,700	1,598
30,700	30,750	1,602
30,750	30,800	1,605
30,800	30,850	1,608
30,850	30,900	1,612
30,900	30,950	1,615
30,950	31,000	1,619
31,000	31,050	1,622
31,050	31,100	1,625
31,100	31,150	1,629
31,150	31,200	1,632
31,200	31,250	1,636
31,250	31,300	1,639
31,300	31,350	1,642
31,350	31,400	1,646
31,400	31,450	1,649
31,450	31,500	1,653
31,500	31,550	1,656
31,550	31,600	1,659
31,600	31,650	1,663
31,650	31,700	1,666
31,700	31,750	1,670
31,750	31,800	1,673
31,800	31,850	1,676
31,850	31,900	1,680
31,900	31,950	1,683
31,950	32,000	1,687
32,000	32,050	1,690
32,050	32,100	1,693
32,100	32,150	1,697
32,150	32,200	1,700

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
32,200	32,250	1,704
32,250	32,300	1,707
32,300	32,350	1,710
32,350	32,400	1,714
32,400	32,450	1,717
32,450	32,500	1,721
32,500	32,550	1,724
32,550	32,600	1,727
32,600	32,650	1,731
32,650	32,700	1,734
32,700	32,750	1,738
32,750	32,800	1,741
32,800	32,850	1,744
32,850	32,900	1,748
32,900	32,950	1,751
32,950	33,000	1,755
33,000	33,050	1,758
33,050	33,100	1,761
33,100	33,150	1,765
33,150	33,200	1,768
33,200	33,250	1,772
33,250	33,300	1,775
33,300	33,350	1,778
33,350	33,400	1,782
33,400	33,450	1,785
33,450	33,500	1,789
33,500	33,550	1,792
33,550	33,600	1,795
33,600	33,650	1,799
33,650	33,700	1,802
33,700	33,750	1,806
33,750	33,800	1,809
33,800	33,850	1,812
33,850	33,900	1,816
33,900	33,950	1,819
33,950	34,000	1,823
34,000	34,050	1,826
34,050	34,100	1,829
34,100	34,150	1,833
34,150	34,200	1,836
34,200	34,250	1,840
34,250	34,300	1,843
34,300	34,350	1,846
34,350	34,400	1,850
34,400	34,450	1,853
34,450	34,500	1,857
34,500	34,550	1,860
34,550	34,600	1,863
34,600	34,650	1,867
34,650	34,700	1,870
34,700	34,750	1,874
34,750	34,800	1,877
34,800	34,850	1,880
34,850	34,900	1,884
34,900	34,950	1,887
34,950	35,000	1,891
35,000	35,050	1,894
35,050	35,100	1,897
35,100	35,150	1,901
35,150	35,200	1,904
35,200	35,250	1,908
35,250	35,300	1,911
35,300	35,350	1,914
35,350	35,400	1,918
35,400	35,450	1,921
35,450	35,500	1,925
35,500	35,550	1,928
35,550	35,600	1,931
35,600	35,650	1,935
35,650	35,700	1,938
35,700	35,750	1,942
35,750	35,800	1,945
35,800	35,850	1,948
35,850	35,900	1,952
35,900	35,950	1,955
35,950	36,000	1,959

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
36,000	36,050	1,962
36,050	36,100	1,965
36,100	36,150	1,969
36,150	36,200	1,972
36,200	36,250	1,976
36,250	36,300	1,979
36,300	36,350	1,982
36,350	36,400	1,986
36,400	36,450	1,989

2005 IA1040 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 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
39,800	39,850	2,240
39,850	39,900	2,244
39,900	39,950	2,248
39,950	40,000	2,252
40,000	40,050	2,256
40,050	40,100	2,260
40,100	40,150	2,264
40,150	40,200	2,268
40,200	40,250	2,272
40,250	40,300	2,276
40,300	40,350	2,280
40,350	40,400	2,284
40,400	40,450	2,287
40,450	40,500	2,291
40,500	40,550	2,295
40,550	40,600	2,299
40,600	40,650	2,303
40,650	40,700	2,307
40,700	40,750	2,311
40,750	40,800	2,315
40,800	40,850	2,319
40,850	40,900	2,323
40,900	40,950	2,327
40,950	41,000	2,331
41,000	41,050	2,335
41,050	41,100	2,339
41,100	41,150	2,343
41,150	41,200	2,347
41,200	41,250	2,351
41,250	41,300	2,355
41,300	41,350	2,359
41,350	41,400	2,363
41,400	41,450	2,367
41,450	41,500	2,371
41,500	41,550	2,375
41,550	41,600	2,379
41,600	41,650	2,383
41,650	41,700	2,386
41,700	41,750	2,390
41,750	41,800	2,394
41,800	41,850	2,398
41,850	41,900	2,402
41,900	41,950	2,406
41,950	42,000	2,410
42,000	42,050	2,414
42,050	42,100	2,418
42,100	42,150	2,422
42,150	42,200	2,426
42,200	42,250	2,430
42,250	42,300	2,434
42,300	42,350	2,438
42,350	42,400	2,442
42,400	42,450	2,446
42,450	42,500	2,450
42,500	42,550	2,454
42,550	42,600	2,458
42,600	42,650	2,462
42,650	42,700	2,466
42,700	42,750	2,470
42,750	42,800	2,474
42,800	42,850	2,478
42,850	42,900	2,482
42,900	42,950	2,485
42,950	43,000	2,489
43,000	43,050	2,493
43,050	43,100	2,497
43,100	43,150	2,501
43,150	43,200	2,505
43,200	43,250	2,509
43,250	43,300	2,513
43,300	43,350	2,517
43,350	43,400	2,521
43,400	43,450	2,525
43,450	43,500	2,529
43,500	43,550	2,533
43,550	43,600	2,537

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
43,600	43,650	2,541
43,650	43,700	2,545
43,700	43,750	2,549
43,750	43,800	2,553
43,800	43,850	2,557
43,850	43,900	2,561
43,900	43,950	2,565
43,950	44,000	2,569
44,000	44,050	2,573
44,050	44,100	2,577
44,100	44,150	2,581
44,150	44,200	2,584
44,200	44,250	2,588
44,250	44,300	2,592
44,300	44,350	2,596
44,350	44,400	2,600
44,400	44,450	2,604
44,450	44,500	2,608
44,500	44,550	2,612
44,550	44,600	2,616
44,600	44,650	2,620
44,650	44,700	2,624
44,700	44,750	2,628
44,750	44,800	2,632
44,800	44,850	2,636
44,850	44,900	2,640
44,900	44,950	2,644
44,950	45,000	2,648
45,000	45,050	2,652
45,050	45,100	2,656
45,100	45,150	2,660
45,150	45,200	2,664
45,200	45,250	2,668
45,250	45,300	2,672
45,300	45,350	2,676
45,350	45,400	2,680
45,400	45,450	2,683
45,450	45,500	2,687
45,500	45,550	2,691
45,550	45,600	2,695
45,600	45,650	2,699
45,650	45,700	2,703
45,700	45,750	2,707
45,750	45,800	2,711
45,800	45,850	2,715
45,850	45,900	2,719
45,900	45,950	2,723
45,950	46,000	2,727
46,000	46,050	2,731
46,050	46,100	2,735
46,100	46,150	2,739
46,150	46,200	2,743
46,200	46,250	2,747
46,250	46,300	2,751
46,300	46,350	2,755
46,350	46,400	2,759
46,400	46,450	2,763
46,450	46,500	2,767
46,500	46,550	2,771
46,550	46,600	2,775
46,600	46,650	2,779
46,650	46,700	2,782
46,700	46,750	2,786
46,750	46,800	2,790
46,800	46,850	2,794
46,850	46,900	2,798
46,900	46,950	2,802
46,950	47,000	2,806
47,000	47,050	2,810
47,050	47,100	2,814
47,100	47,150	2,818
47,150	47,200	2,822
47,200	47,250	2,826
47,250	47,300	2,830
47,300	47,350	2,834
47,350	47,400	2,838

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
47,400	47,450	2,842
47,450	47,500	2,846
47,500	47,550	2,850
47,550	47,600	2,854
47,600	47,650	2,858
47,650	47,700	2,862
47,700	47,750	2,866
47,750	47,800	2,870
47,800	47,850	2,874
47,850	47,900	2,878
47,900	47,950	2,881
47,950	48,000	2,885
48,000	48,050	2,889
48,050	48,100	2,893
48,100	48,150	2,897
48,150	48,200	2,901
48,200	48,250	2,905
48,250	48,300	2,909
48,300	48,350	2,913
48,350	48,400	2,917
48,400	48,450	2,921
48,450	48,500	2,925
48,500	48,550	2,929
48,550	48,600	2,933
48,600	48,650	2,937
48,650	48,700	2,941
48,700	48,750	2,945
48,750	48,800	2,949
48,800	48,850	2,953
48,850	48,900	2,957
48,900	48,950	2,961
48,950	49,000	2,965
49,000	49,050	2,969
49,050	49,100	2,973
49,100	49,150	2,977
49,150	49,200	2,980
49,200	49,250	2,984
49,250	49,300	2,988
49,300	49,350	2,992
49,350	49,400	2,996
49,400	49,450	3,000
49,450	49,500	3,004
49,500	49,550	3,008
49,550	49,600	3,012
49,600	49,650	3,016
49,650	49,700	3,020
49,700	49,750	3,024
49,750	49,800	3,028
49,800	49,850	3,032
49,850	49,900	3,036
49,900	49,950	3,040
49,950	50,000	3,044
50,000	50,050	3,048
50,050	50,100	3,052
50,100	50,150	3,056
50,150	50,200	3,060
50,200	50,250	3,064
50,250	50,300	3,068
50,300	50,350	3,072
50,350	50,400	3,076
50,400	50,450	3,079
50,450	50,500	3,083
50,500	50,550	3,087
50,550	50,600	3,091
50,600	50,650	3,095
50,650	50,700	3,099
50,700	50,750	3,103
50,750	50,800	3,107
50,800	50,850	3,111
50,850	50,900	3,115
50,900	50,950	3,119
50,950	51,000	3,123
51,000	51,050	3,127
51,050	51,100	3,131
51,100	51,150	3,135
51,150	51,200	3,139

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
51,200	51,250	3,143
51,250	51,300	3,147
51,300	51,350	3,151
51,350	51,400	3,155
51,400	51,450	3,159
51,450	51,500	3,163
51,500	51,550	3,167
51,550	51,600	3,171
51,600	51,650	3,175
51,650	51,700	3,178
51,700	51,750	3,182
51,750	51,800	3,186
51,800	51,850	3,190
51,850	51,900	3,194
51,900	51,950	3,198
51,950	52,000	3,202
52,000	52,050	3,206
52,050	52,100	3,210
52,100	52,150	3,214
52,150	52,200	3,218
52,200	52,250	3,222
52,250	52,300	3,226
52,300	52,350	3,230
52,350	52,400	3,234
52,400	52,450	3,238
52,450	52,500	3,242
52,500	52,550	3,246
52,550	52,600	3,250
52,600	52,650	3,254
52,650	52,700	3,258
52,700	52,750	3,262
52,750	52,800	3,266
52,800	52,850	3,270
52,850	52,900	3,274
52,900	52,950	3,277
52,950	53,000	3,281
53,000	53,050	3,285
53,050	53,100	3,289
53,100	53,150	3,293
53,150	53,200	3,297
53,200	53,250	3,301
53,250	53,300	3,305
53,300	53,350	3,309
53,350	53,400	3,313
53,400	53,450	3,317
53,450	53,500	3,321
53,500	53,550	3,325
53,550	53,600	3,329
53,600	53,650	3,333
53,650	53,700	3,337
53,700	53,750	3,341
53,750	53,800	3,345
53,800	53,850	3,349
53,850	53,900	3,353
53,900	53,950	3,357
53,950	54,000	3,361
54,000	54,050	3,365
54,050	54,100	3,369
54,100	54,150	3,373
54,150	54,200	3,376
54,200	54,250	3,380
54,250	54,300	3,384
54,300	54,350	3,388
54,350	54,400	3,392
54,400	54,450	3,396
54,450	54,500	3,400
54,500	54,550	3,404
54,550	54,600	3,408
54,600	54,650	3,412
54,650	54,700	3,416
54,700	54,750	3,420
54,750	54,800	3,424
54,800	54,850	3,428
54,850	54,900	3,432
54,900	54,950	3,436
54,950	55,000	3,440

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
55,000	55,050	3,444
55,050	55,100	3,448
55,100	55,150	3,452
55,150	55,200	3,456
55,200	55,250	3,460
55,250	55,300	3,464
55,300	55,350	3,468
55,350	55,400	3,472

2005 IA1040 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 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
58,800	58,850	3,763
58,850	58,900	3,767
58,900	58,950	3,772
58,950	59,000	3,776
59,000	59,050	3,781
59,050	59,100	3,785
59,100	59,150	3,790
59,150	59,200	3,794
59,200	59,250	3,799
59,250	59,300	3,803
59,300	59,350	3,808
59,350	59,400	3,812
59,400	59,450	3,817
59,450	59,500	3,821
59,500	59,550	3,826
59,550	59,600	3,830
59,600	59,650	3,835
59,650	59,700	3,839
59,700	59,750	3,844
59,750	59,800	3,848
59,800	59,850	3,853
59,850	59,900	3,857
59,900	59,950	3,862
59,950	60,000	3,866
60,000	60,050	3,871
60,050	60,100	3,875
60,100	60,150	3,880
60,150	60,200	3,884
60,200	60,250	3,889
60,250	60,300	3,893
60,300	60,350	3,898
60,350	60,400	3,902
60,400	60,450	3,907
60,450	60,500	3,911
60,500	60,550	3,916
60,550	60,600	3,920
60,600	60,650	3,925
60,650	60,700	3,929
60,700	60,750	3,934
60,750	60,800	3,938
60,800	60,850	3,943
60,850	60,900	3,947
60,900	60,950	3,952
60,950	61,000	3,956
61,000	61,050	3,961
61,050	61,100	3,965
61,100	61,150	3,970
61,150	61,200	3,974
61,200	61,250	3,979
61,250	61,300	3,983
61,300	61,350	3,987
61,350	61,400	3,992
61,400	61,450	3,996
61,450	61,500	4,001
61,500	61,550	4,005
61,550	61,600	4,010
61,600	61,650	4,014
61,650	61,700	4,019
61,700	61,750	4,023
61,750	61,800	4,028
61,800	61,850	4,032
61,850	61,900	4,037
61,900	61,950	4,041
61,950	62,000	4,046
62,000	62,050	4,050
62,050	62,100	4,055
62,100	62,150	4,059
62,150	62,200	4,064
62,200	62,250	4,068
62,250	62,300	4,073
62,300	62,350	4,077
62,350	62,400	4,082
62,400	62,450	4,086
62,450	62,500	4,091
62,500	62,550	4,095
62,550	62,600	4,100

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
62,600	62,650	4,104
62,650	62,700	4,109
62,700	62,750	4,113
62,750	62,800	4,118
62,800	62,850	4,122
62,850	62,900	4,127
62,900	62,950	4,131
62,950	63,000	4,136
63,000	63,050	4,140
63,050	63,100	4,145
63,100	63,150	4,149
63,150	63,200	4,154
63,200	63,250	4,158
63,250	63,300	4,163
63,300	63,350	4,167
63,350	63,400	4,172
63,400	63,450	4,176
63,450	63,500	4,181
63,500	63,550	4,185
63,550	63,600	4,190
63,600	63,650	4,194
63,650	63,700	4,199
63,700	63,750	4,203
63,750	63,800	4,208
63,800	63,850	4,212
63,850	63,900	4,216
63,900	63,950	4,221
63,950	64,000	4,225
64,000	64,050	4,230
64,050	64,100	4,234
64,100	64,150	4,239
64,150	64,200	4,243
64,200	64,250	4,248
64,250	64,300	4,252
64,300	64,350	4,257
64,350	64,400	4,261
64,400	64,450	4,266
64,450	64,500	4,270
64,500	64,550	4,275
64,550	64,600	4,279
64,600	64,650	4,284
64,650	64,700	4,288
64,700	64,750	4,293
64,750	64,800	4,297
64,800	64,850	4,302
64,850	64,900	4,306
64,900	64,950	4,311
64,950	65,000	4,315
65,000	65,050	4,320
65,050	65,100	4,324
65,100	65,150	4,329
65,150	65,200	4,333
65,200	65,250	4,338
65,250	65,300	4,342
65,300	65,350	4,347
65,350	65,400	4,351
65,400	65,450	4,356
65,450	65,500	4,360
65,500	65,550	4,365
65,550	65,600	4,369
65,600	65,650	4,374
65,650	65,700	4,378
65,700	65,750	4,383
65,750	65,800	4,387
65,800	65,850	4,392
65,850	65,900	4,396
65,900	65,950	4,401
65,950	66,000	4,405
66,000	66,050	4,410
66,050	66,100	4,414
66,100	66,150	4,419
66,150	66,200	4,423
66,200	66,250	4,428
66,250	66,300	4,432
66,300	66,350	4,436
66,350	66,400	4,441

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
66,400	66,450	4,445
66,450	66,500	4,450
66,500	66,550	4,454
66,550	66,600	4,459
66,600	66,650	4,463
66,650	66,700	4,468
66,700	66,750	4,472
66,750	66,800	4,477
66,800	66,850	4,481
66,850	66,900	4,486
66,900	66,950	4,490
66,950	67,000	4,495
67,000	67,050	4,499
67,050	67,100	4,504
67,100	67,150	4,508
67,150	67,200	4,513
67,200	67,250	4,517
67,250	67,300	4,522
67,300	67,350	4,526
67,350	67,400	4,531
67,400	67,450	4,535
67,450	67,500	4,540
67,500	67,550	4,544
67,550	67,600	4,549
67,600	67,650	4,553
67,650	67,700	4,558
67,700	67,750	4,562
67,750	67,800	4,567
67,800	67,850	4,571
67,850	67,900	4,576
67,900	67,950	4,580
67,950	68,000	4,585
68,000	68,050	4,589
68,050	68,100	4,594
68,100	68,150	4,598
68,150	68,200	4,603
68,200	68,250	4,607
68,250	68,300	4,612
68,300	68,350	4,616
68,350	68,400	4,621
68,400	68,450	4,625
68,450	68,500	4,630
68,500	68,550	4,634
68,550	68,600	4,639
68,600	68,650	4,643
68,650	68,700	4,648
68,700	68,750	4,652
68,750	68,800	4,657
68,800	68,850	4,661
68,850	68,900	4,665
68,900	68,950	4,670
68,950	69,000	4,674
69,000	69,050	4,679
69,050	69,100	4,683
69,100	69,150	4,688
69,150	69,200	4,692
69,200	69,250	4,697
69,250	69,300	4,701
69,300	69,350	4,706
69,350	69,400	4,710
69,400	69,450	4,715
69,450	69,500	4,719
69,500	69,550	4,724
69,550	69,600	4,728
69,600	69,650	4,733
69,650	69,700	4,737
69,700	69,750	4,742
69,750	69,800	4,746
69,800	69,850	4,751
69,850	69,900	4,755
69,900	69,950	4,760
69,950	70,000	4,764
70,000	70,050	4,769
70,050	70,100	4,773
70,100	70,150	4,778
70,150	70,200	4,782

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
70,200	70,250	4,787
70,250	70,300	4,791
70,300	70,350	4,796
70,350	70,400	4,800
70,400	70,450	4,805
70,450	70,500	4,809
70,500	70,550	4,814
70,550	70,600	4,818
70,600	70,650	4,823
70,650	70,700	4,827
70,700	70,750	4,832
70,750	70,800	4,836
70,800	70,850	4,841
70,850	70,900	4,845
70,900	70,950	4,850
70,950	71,000	4,854
71,000	71,050	4,859
71,050	71,100	4,863
71,100	71,150	4,868
71,150	71,200	4,872
71,200	71,250	4,877
71,250	71,300	4,881
71,300	71,350	4,885
71,350	71,400	4,890
71,400	71,450	4,894
71,450	71,500	4,899
71,500	71,550	4,903
71,550	71,600	4,908
71,600	71,650	4,912
71,650	71,700	4,917
71,700	71,750	4,921
71,750	71,800	4,926
71,800	71,850	4,930
71,850	71,900	4,935
71,900	71,950	4,939
71,950	72,000	4,944
72,000	72,050	4,948
72,050	72,100	4,953
72,100	72,150	4,957
72,150	72,200	4,962
72,200	72,250	4,966
72,250	72,300	4,971
72,300	72,350	4,975
72,350	72,400	4,980
72,400	72,450	4,984
72,450	72,500	4,989
72,500	72,550	4,993
72,550	72,600	4,998
72,600	72,650	5,002
72,650	72,700	5,007
72,700	72,750	5,011
72,750	72,800	5,016
72,800	72,850	5,020
72,850	72,900	5,025
72,900	72,950	5,029
72,950	73,000	5,034
73,000	73,050	5,038
73,050	73,100	5,043
73,100	73,150	5,047
73,150	73,200	5,052
73,200	73,250	5,056
73,250	73,300	5,061
73,300	73,350	5,065
73,350	73,400	5,070
73,400	73,450	5,074
73,450	73,500	5,079
73,500	73,550	5,083
73,550	73,600	5,088
73,600	73,650	5,092
73,650	73,700	5,097
73,700	73,750	5,101
73,750	73,800	5,106
73,800	73,850	5,110
73,850	73,900	5,114
73,900	73,950	5,119
73,950	74,000	5,123

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
74,000	74,050	5,128
74,050	74,100	5,132
74,100	74,150	5,137
74,150	74,200	5,141
74,200	74,250	5,146
74,250	74,300	5,150
74,300	74,350	5,155
74,350	74,400	5,159

2005 IA1040 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 42 on form IA1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
77,800	77,850	5,469
77,850	77,900	5,474
77,900	77,950	5,478
77,950	78,000	5,483
78,000	78,050	5,487
78,050	78,100	5,492
78,100	78,150	5,496
78,150	78,200	5,501
78,200	78,250	5,505
78,250	78,300	5,510
78,300	78,350	5,514
78,350	78,400	5,519
78,400	78,450	5,523
78,450	78,500	5,528
78,500	78,550	5,532
78,550	78,600	5,537
78,600	78,650	5,541
78,650	78,700	5,546
78,700	78,750	5,550
78,750	78,800	5,555
78,800	78,850	5,559
78,850	78,900	5,563
78,900	78,950	5,568
78,950	79,000	5,572
79,000	79,050	5,577
79,050	79,100	5,581
79,100	79,150	5,586
79,150	79,200	5,590
79,200	79,250	5,595
79,250	79,300	5,599
79,300	79,350	5,604
79,350	79,400	5,608
79,400	79,450	5,613
79,450	79,500	5,617
79,500	79,550	5,622
79,550	79,600	5,626
79,600	79,650	5,631
79,650	79,700	5,635
79,700	79,750	5,640
79,750	79,800	5,644
79,800	79,850	5,649
79,850	79,900	5,653
79,900	79,950	5,658
79,950	80,000	5,662
80,000	80,050	5,667
80,050	80,100	5,671
80,100	80,150	5,676
80,150	80,200	5,680
80,200	80,250	5,685
80,250	80,300	5,689
80,300	80,350	5,694
80,350	80,400	5,698
80,400	80,450	5,703
80,450	80,500	5,707
80,500	80,550	5,712
80,550	80,600	5,716
80,600	80,650	5,721
80,650	80,700	5,725
80,700	80,750	5,730
80,750	80,800	5,734
80,800	80,850	5,739
80,850	80,900	5,743
80,900	80,950	5,748
80,950	81,000	5,752
81,000	81,050	5,757
81,050	81,100	5,761
81,100	81,150	5,766
81,150	81,200	5,770
81,200	81,250	5,775
81,250	81,300	5,779
81,300	81,350	5,783
81,350	81,400	5,788
81,400	81,450	5,792
81,450	81,500	5,797
81,500	81,550	5,801
81,550	81,600	5,806

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
81,600	81,650	5,810
81,650	81,700	5,815
81,700	81,750	5,819
81,750	81,800	5,824
81,800	81,850	5,828
81,850	81,900	5,833
81,900	81,950	5,837
81,950	82,000	5,842
82,000	82,050	5,846
82,050	82,100	5,851
82,100	82,150	5,855
82,150	82,200	5,860
82,200	82,250	5,864
82,250	82,300	5,869
82,300	82,350	5,873
82,350	82,400	5,878
82,400	82,450	5,882
82,450	82,500	5,887
82,500	82,550	5,891
82,550	82,600	5,896
82,600	82,650	5,900
82,650	82,700	5,905
82,700	82,750	5,909
82,750	82,800	5,914
82,800	82,850	5,918
82,850	82,900	5,923
82,900	82,950	5,927
82,950	83,000	5,932
83,000	83,050	5,936
83,050	83,100	5,941
83,100	83,150	5,945
83,150	83,200	5,950
83,200	83,250	5,954
83,250	83,300	5,959
83,300	83,350	5,963
83,350	83,400	5,968
83,400	83,450	5,972
83,450	83,500	5,977
83,500	83,550	5,981
83,550	83,600	5,986
83,600	83,650	5,990
83,650	83,700	5,995
83,700	83,750	5,999
83,750	83,800	6,004
83,800	83,850	6,008
83,850	83,900	6,012
83,900	83,950	6,017
83,950	84,000	6,021
84,000	84,050	6,026
84,050	84,100	6,030
84,100	84,150	6,035
84,150	84,200	6,039
84,200	84,250	6,044
84,250	84,300	6,048
84,300	84,350	6,053
84,350	84,400	6,057
84,400	84,450	6,062
84,450	84,500	6,066
84,500	84,550	6,071
84,550	84,600	6,075
84,600	84,650	6,080
84,650	84,700	6,084
84,700	84,750	6,089
84,750	84,800	6,093
84,800	84,850	6,098
84,850	84,900	6,102
84,900	84,950	6,107
84,950	85,000	6,111
85,000	85,050	6,116
85,050	85,100	6,120
85,100	85,150	6,125
85,150	85,200	6,129
85,200	85,250	6,134
85,250	85,300	6,138
85,300	85,350	6,143
85,350	85,400	6,147

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
85,400	85,450	6,152
85,450	85,500	6,156
85,500	85,550	6,161
85,550	85,600	6,165
85,600	85,650	6,170
85,650	85,700	6,174
85,700	85,750	6,179
85,750	85,800	6,183
85,800	85,850	6,188
85,850	85,900	6,192
85,900	85,950	6,197
85,950	86,000	6,201
86,000	86,050	6,206
86,050	86,100	6,210
86,100	86,150	6,215
86,150	86,200	6,219
86,200	86,250	6,224
86,250	86,300	6,228
86,300	86,350	6,232
86,350	86,400	6,237
86,400	86,450	6,241
86,450	86,500	6,246
86,500	86,550	6,250
86,550	86,600	6,255
86,600	86,650	6,259
86,650	86,700	6,264
86,700	86,750	6,268
86,750	86,800	6,273
86,800	86,850	6,277
86,850	86,900	6,282
86,900	86,950	6,286
86,950	87,000	6,291
87,000	87,050	6,295
87,050	87,100	6,300
87,100	87,150	6,304
87,150	87,200	6,309
87,200	87,250	6,313
87,250	87,300	6,318
87,300	87,350	6,322
87,350	87,400	6,327
87,400	87,450	6,331
87,450	87,500	6,336
87,500	87,550	6,340
87,550	87,600	6,345
87,600	87,650	6,349
87,650	87,700	6,354
87,700	87,750	6,358
87,750	87,800	6,363
87,800	87,850	6,367
87,850	87,900	6,372
87,900	87,950	6,376
87,950	88,000	6,381
88,000	88,050	6,385
88,050	88,100	6,390
88,100	88,150	6,394
88,150	88,200	6,399
88,200	88,250	6,403
88,250	88,300	6,408
88,300	88,350	6,412
88,350	88,400	6,417
88,400	88,450	6,421
88,450	88,500	6,426
88,500	88,550	6,430
88,550	88,600	6,435
88,600	88,650	6,439
88,650	88,700	6,444
88,700	88,750	6,448
88,750	88,800	6,453
88,800	88,850	6,457
88,850	88,900	6,461
88,900	88,950	6,466
88,950	89,000	6,470
89,000	89,050	6,475
89,050	89,100	6,479
89,100	89,150	6,484
89,150	89,200	6,488

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
89,200	89,250	6,493
89,250	89,300	6,497
89,300	89,350	6,502
89,350	89,400	6,506
89,400	89,450	6,511
89,450	89,500	6,515
89,500	89,550	6,520
89,550	89,600	6,524
89,600	89,650	6,529
89,650	89,700	6,533
89,700	89,750	6,538
89,750	89,800	6,542
89,800	89,850	6,547
89,850	89,900	6,551
89,900	89,950	6,556
89,950	90,000	6,560
90,000	90,050	6,565
90,050	90,100	6,569
90,100	90,150	6,574
90,150	90,200	6,578
90,200	90,250	6,583
90,250	90,300	6,587
90,300	90,350	6,592
90,350	90,400	6,596
90,400	90,450	6,601
90,450	90,500	6,605
90,500	90,550	6,610
90,550	90,600	6,614
90,600	90,650	6,619
90,650	90,700	6,623
90,700	90,750	6,628
90,750	90,800	6,632
90,800	90,850	6,637
90,850	90,900	6,641
90,900	90,950	6,646
90,950	91,000	6,650
91,000	91,050	6,655
91,050	91,100	6,659
91,100	91,150	6,664
91,150	91,200	6,668
91,200	91,250	6,673
91,250	91,300	6,677
91,300	91,350	6,681
91,350	91,400	6,686
91,400	91,450	6,690
91,450	91,500	6,695
91,500	91,550	6,699
91,550	91,600	6,704
91,600	91,650	6,708
91,650	91,700	6,713
91,700	91,750	6,717
91,750	91,800	6,722
91,800	91,850	6,726
91,850	91,900	6,731
91,900	91,950	6,735
91,950	92,000	6,740
92,000	92,050	6,744
92,050	92,100	6,749
92,100	92,150	6,753
92,150	92,200	6,758
92,200	92,250	6,762
92,250	92,300	6,767
92,300	92,350	6,771
92,350	92,400	6,776
92,400	92,450	6,780
92,450	92,500	6,785
92,500	92,550	6,789
92,550	92,600	6,794
92,600	92,650	6,798
92,650	92,700	6,803
92,700	92,750	6,807
92,750	92,800	6,812
92,800	92,850	6,816
92,850	92,900	6,821
92,900	92,950	6,825
92,950	93,000	6,830

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
93,000	93,050	6,834
93,050	93,100	6,839
93,100	93,150	6,843
93,150	93,200	6,848
93,200	93,250	6,852
93,250	93,300	6,857
93,300	93,350	6,861
93,350	93,400	6,866

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2005

<p>01-ADAIR 0018 Adair-Casey 9% 0252 Anita 10% 2673 Nodaway Valley 6% 4978 Orient-Macksburg 20% 6264 West Central Valley ... 1%</p> <p>02-ADAMS 0914 C and M 10% 1431 Corning 11% 1503 Creston 0% 2718 Griswold 11% 3609 Lenox 16% 4978 Orient-Macksburg 20% 5328 Prescott 0% 6651 Villisca 5%</p> <p>03-ALLAMAKEE 0135 Allamakee 9% 1638 Decorah 3% 1972 Eastern Allamakee ... 10% 4419 MFL-Mar-Mac 8% 5310 Postville 10%</p> <p>04-APPANOOSE (see footnote below) 0081 Albia 11% 1071 Centerville 4% 4491 Moravia 13% 4518 Moulton-Udell 13% 5895 Seymour 11%</p> <p>05-AUDUBON 0018 Adair-Casey 9% 0252 Anita 10% 0387 Atlantic 14% 0414 Audubon 8% 1413 Coon Rapids-Bayard.. 7% 2016 Elk Horn-Kimballton . 15% 2151 Exira 9% 2754 Guthrie Center 7% 4014 Manning 8%</p> <p>06-BENTON 0576 Belle Plaine 10% 0609 Benton 6% 1062 Center Point-Urbana .. 7% 1337 College 0% 3105 Independence 9% 4777 North Linn 6% 1935 Union 7% 6660 Vinton-Shellsburg 5%</p> <p>07-BLACK HAWK 1044 Cedar Falls 0% 1719 Denver 4% 1791 Dike-New Hartford ... 10% 1908 Dunkerton 8% 2502 Gladbrook-Reinbeck .. 9% 3042 Hudson 9% 3186 Janesville 8% 3204 Jesup 0% 1935 Union 7% 6660 Vinton-Shellsburg 5% 6762 Wapsie Valley 8% 6795 Waterloo 0% 6840 Waverly-Shell Rock ... 6%</p> <p>08-BOONE 0472 Ballard 0% 0729 Boone 8% 1967 East Greene 10% 2466 Gilbert 0% 3942 Madrid 7% 4779 North Polk 5% 4878 Ogden 7% 5184 Perry 3% 5643 Roland-Story 4% 6096 SE Webster-Grand 6% 6095 South Hamilton 4% 6246 Stratford 10% 6561 United 7% 7110 Woodward-Granger ... 8%</p> <p>09-BREMER 1719 Denver 4% 1908 Dunkerton 8% 2349 Fredericksburg 10% 3186 Janesville 8% 4599 Nashua-Plainfield 11% 6273 Sumner 8% 6471 Tripoli 11% 6762 Wapsie Valley 8% 6840 Waverly-Shell Rock ... 6%</p> <p>10-BUCHANAN 1963 East Buchanan 15% 3105 Independence 9% 3204 Jesup 0% 4777 North Linn 6% 4869 Oelwein 11% 6175 Starmont 0% 1935 Union 7% 6660 Vinton-Shellsburg 5% 6762 Wapsie Valley 8% 6950 West Delaware Co. 5%</p>	<p>11-BUENA VISTA 0072 Albert City-Truesdale . 0% 0171 Alta 9% 0423 Aurelia 8% 2376 Galva-Holstein 4% 3537 Laurens-Marathon 8% 4644 Newell-Fonda 0% 5823 Schaller-Crestland ... 13% 6048 Sioux Central 0% 6092 South Clay 10% 6219 Storm Lake 3%</p> <p>12-BUTLER 0009 AGWSR 16% 0153 Allison-Bristow 7% 0279 Aplington- Parkersburg 10% 1215 Clarksville 15% 1791 Dike-New Hartford ... 10% 2664 Greene 0% 2781 Hampton-Dumont 2% 4599 Nashua-Plainfield 11% 6840 Waverly-Shell Rock ... 6%</p> <p>13-CALHOUN 4023 Manson-NW Webster 12% 4644 Newell-Fonda 0% 5301 Pomeroy-Palmer 10% 5323 Prairie Valley 10% 5625 Rockwell City-Lytton .. 0% 3411 Southern Cal 0%</p> <p>14-CARROLL 0355 Ar-We-Va 8% 0999 Carroll 14% 1413 Coon Rapids-Bayard.. 7% 2520 Glidden-Ralston 10% 4014 Manning 8% 3411 Southern Cal 0% 6741 Wall Lake View Auburn 4%</p> <p>15-CASS 0252 Anita 10% 0387 Atlantic 14% 0914 C and M 10% 2016 Elk Horn-Kimballton . 15% 2151 Exira 9% 2718 Griswold 11% 6750 Walnut 7%</p> <p>16-CEDAR 0603 Bennett 10% 1926 Durant 10% 3744 Lisbon 9% 4269 Midland 12% 3691 North Cedar 10% 6408 Tipton 10% 6930 West Branch 10% 6975 West Liberty 12% 7038 Wilton 10%</p> <p>17-CERRO GORDO 1233 Clear Lake 5% 2295 Forest City 4% 4131 Mason City 0% 4266 Meservey-Thornton . 10% 4761 Nora Springs- Rock Falls 0% 4772 North Central 7% 5616 Rockwell-Swaledale ... 8% 5697 Rudd-Rockford- Marble Rock 0% 5922 Sheffield-Chapin 15% 6633 Ventura 8%</p> <p>18-CHEROKEE 0171 Alta 9% 0423 Aurelia 8% 1152 Cherokee 4% 2376 Galva-Holstein 4% 3348 Kingsley-Pierson 3% 4068 Marcus-Meriden- Clegghom 10% 1975 River Valley 14% 6048 Sioux Central 0% 5157 South O'Brien 10%</p> <p>19-CHICKASAW 1116 Charles City 9% 2349 Fredericksburg 10% 3029 Howard-Winneshiek . 13% 4599 Nashua-Plainfield 11% 4662 New Hampton 7% 6273 Sumner 8% 6471 Tripoli 11% 6509 Turkey Valley 0%</p>	<p>20-CLARKE 1211 Clarke 5% 1970 East Union 15% 3119 Interstate 35 0% 4505 Mormon Trail 15% 4572 Murray 15%</p> <p>21-CLAY 1218 Clay Central-Everly ... 5% 2862 Hartley-Melvin- Sanborn 3% 4890 Okoboji 2% 5724 Ruthven-Ayrshire 12% 6048 Sioux Central 0% 6092 South Clay 10% 5157 South O'Brien 10% 6102 Spencer 0% 6245 Terrill 10%</p> <p>22-CLAYTON 1080 Central Clayton 8% 1989 Edgewood-Colesburg 7% 2763 Clayton Ridge 3% 4419 MFL-Mar-Mac 8% 5310 Postville 10% 6175 Starmont 0% 6591 Valley 1% 6961 Western Dubuque Co. 4%</p> <p>23-CLINTON 0918 Calamus Wheatland .. 7% 0936 Camanche 0% 1082 Central Clinton 6% 1278 Clinton 8% 1675 Delwood 10% 1965 East Central 0% 4041 Maquoketa 10% 4269 Midland 12% 4773 Northeast 11% 5337 Preston 0%</p> <p>24-CRAWFORD 0355 Ar-We-Va 8% 0504 Battle Creek- Ida Grove 7% 1917 Boyer Valley 15% 1134 Charter Oak-Ute 15% 1701 Denison 4% 3996 IKM 20% 4014 Manning 8% 4033 Maple Valley 11% 4860 Odebolt-Arthur 8% 5832 Schleswig 5% 6741 Wall Lake View Auburn 4%</p> <p>25-DALLAS 0027 Adel-DeSoto-Minburn 0% 1576 Dallas Center-Grimes 0% 6264 West Central Valley ... 1% 1953 Earlham 0% 3942 Madrid 7% 5121 Panorama 6% 5184 Perry 3% 6615 Van Meter 5% 6822 Waukee 0% 6957 West Des Moines 0% 7110 Woodward-Granger ... 8%</p> <p>26-DAVIS 0977 Cardinal 8% 1619 Davis County 0% 0657 Eddyville-Blakesburg 14% 4491 Moravia 12% 4518 Moulton-Udell 12% 6592 Van Buren 11%</p> <p>27-DECATUR 1093 Central Decatur 0% 1211 Clarke 5% 3465 Lamon 12% 3705 Lineville-Clio 10% 4505 Mormon Trail 15% 4527 Mount Ayr 6% 4572 Murray 15%</p> <p>28-DELAWARE 1989 Edgewood-Colesburg 7% 4043 Maquoketa Valley 0% 4446 Monticello 4% 4777 North Linn 6% 6175 Starmont 0% 6950 West Delaware Co. 5% 6961 Western Dubuque Co. 4%</p> <p>29-DES MOINES 0882 Burlington 0% 1602 Danville 10% 2322 Fort Madison 0% 4203 Mediapolis 14% 4509 Morning Sun 7% 4689 New London 9% 6759 Wapello 3% 6937 West Burlington 0% 7047 Winfield-Mt. Union ... 0%</p>	<p>30-DICKINSON 1218 Clay Central-Everly ... 5% 2124 Estherville-Lincoln Central 10% 2846 Harris-Lake Park 0% 2862 Hartley-Melvin- Sanborn 3% 4890 Okoboji 2% 6120 Spirit Lake 4% 6345 Terrill 10%</p> <p>31-DUBUQUE 1863 Dubuque 0% 4041 Maquoketa 10% 4446 Monticello 4% 6961 Western Dubuque Co. 4%</p> <p>32-EMMET 0333 Armstrong-Ringsted . 12% 2124 Estherville-Lincoln Central 10% 2556 Graettinger 15% 6345 Terrill 10%</p> <p>33-FAYETTE 2349 Fredericksburg 10% 4774 North Fayette 8% 4869 Oelwein 11% 5310 Postville 10% 6175 Starmont 0% 6273 Sumner 8% 6509 Turkey Valley 0% 6591 Valley 1% 6762 Wapsie Valley 8% 6943 West Central 10%</p> <p>34-FLOYD 1116 Charles City 9% 2664 Greene 0% 4599 Nashua-Plainfield 11% 4761 Nora Springs- Rock Falls 0% 4995 Osage 5% 5697 Rudd-Rockford- Marble Rock 0%</p> <p>35-FRANKLIN 0009 AGWSR 16% 0108 Alden 10% 0594 Belmont-Klemme 3% 0916 Cal 12% 1854 Dows 0% 2781 Hampton-Dumont 2% 3150 Iowa Falls 9% 4266 Meservey-Thornton .. 10% 5922 Sheffield-Chapin 15%</p> <p>36-FREMONT 2205 Farragut 13% 2369 Fremont-Mills 15% 2772 Hamburg 4% 5976 Shenandoah 9% 6003 Sidney 10%</p> <p>37-GREENE 1413 Coon Rapids-Bayard.. 7% 1967 East Greene 10% 2520 Glidden-Ralston 10% 6096 SE Webster-Grand 6% 3195 Jefferson-Scranton 7% 5121 Panorama 6% 5139 Paton-Churdan 9% 5184 Perry 3% 5323 Prairie Valley 10% 3411 Southern Cal 0%</p> <p>38-GRUNDY 0009 AGWSR 16% 0279 Aplington- Parkersburg 10% 0540 BCLUW 12% 1791 Dike-New Hartford ... 10% 2007 Eldora- New Providence 7% 2502 Gladbrook-Reinbeck .. 9% 2727 Grundy Center 6%</p> <p>39-GUTHRIE 0018 Adair-Casey 9% 0414 Audubon 8% 1413 Coon Rapids-Bayard.. 7% 2151 Exira 9% 2754 Guthrie Center 7% 5121 Panorama 6% 6264 West Central Valley ... 1%</p> <p>40-HAMILTON 3033 Hubbard-Radcliffe 0% 4775 Northeast Hamilton .. 19% 5643 Roland-Story 4% 6095 South Hamilton 4% 6246 Stratford 10% 6867 Webster City 2%</p>	<p>41-HANCOCK 0594 Belmont-Klemme 3% 1206 Clarion-Goldfield 8% 1449 Corwith-Wesley 20% 2295 Forest City 4% 2403 Garner-Hayfield 9% 4266 Meservey-Thornton .. 10% 6417 Titonka 10% 6633 Ventura 8% 0819 West Hancock 13% 7083 Woden-Crystal Lake 18%</p> <p>42-HARDIN 0009 AGWSR 16% 0108 Alden 10% 0540 BCLUW 12% 1359 Colo-Nesco 12% 2007 Eldora- New Providence 7% 3033 Hubbard-Radcliffe 0% 3150 Iowa Falls 9% 5643 Roland-Story 4%</p> <p>43-HARRISON 0441 A-H-S-T 10% 1917 Boyer Valley 15% 2826 Harlan 8% 3798 Logan-Magnolia 7% 4356 Missouri Valley 7% 6460 Tri-Center 0% 6969 West Harrison 11% 6987 West Monona 5% 7092 Woodbine 16%</p> <p>44-HENRY 1602 Danville 10% 2169 Fairfield 5% 2322 Fort Madison 0% 2834 Harmony 14% 4536 Mount Pleasant 5% 4689 New London 9% 6700 Waco 0% 7047 Winfield-Mt. Union ... 0%</p> <p>45-HIWARD 3029 Howard-Winneshiek . 13% 4662 New Hampton 7% 5508 Riceville 8% 6509 Turkey Valley 0%</p> <p>46-HUMBOLDT 1206 Clarion-Goldfield 8% 1944 Eagle Grove 0% 2493 Gilmore City- Bradgate 15% 3060 Humboldt 0% 3897 Lu Verne 14% 6516 Twin Rivers 20% 6921 West Bend-Mallard... 11%</p> <p>47-IDA 0504 Battle Creek- Ida Grove 7% 1701 Denison 4% 2376 Galva-Holstein 4% 4033 Maple Valley 11% 4860 Odebolt-Arthur 8% 1975 River Valley 14% 5823 Schaller-Crestland ... 13% 5832 Schleswig 5%</p> <p>48-IOWA 0576 Belle Plaine 10% 0609 Benton 6% 1221 Clear Creek-Amana . 10% 1647 Deep River- Millersburg 12% 2097 English Valleys 19% 2766 HLV 11% 3154 Iowa Valley 14% 4271 Mid-Prairie 6% 6462 Tri-County 15% 7029 Williamsburg 9%</p> <p>49-JACKSON 0243 Andrew 15% 0585 Bellevue 2% 1675 Delwood 10% 1863 Dubuque 0% 1965 East Central 0% 4041 Maquoketa 10% 4269 Midland 12% 5337 Preston 0% 6961 Western Dubuque Co. 4%</p> <p>50-JASPER 0513 Baxter 12% 0720 Bondurant-Farrar 3% 1332 Colfax-Mingo 9% 1350 Collins-Maxwell 3% 3582 East Marshall 14% 2709 Grinnell-Newburg 8% 3906 Lynnville-Sully 8% 4725 Newton 3% 5319 PCM 5% 5166 Pella 4% 6101 Southeast Polk 5%</p>
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* Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2005

51-JEFFERSON	61-MADISON	72-OSCEOLA	80-RINGGOLD	90-WAPELLO
0977 Cardinal 8%	0027 Adel-DeSoto-Minburn 0%	2846 Harris-Lake Park 0%	0549 Bedford 10%	0977 Cardinal 8%
2169 Fairfield 5%	1953 Earlham 0%	2862 Hartley-Melvin-Sanborn 3%	1224 Clearfield 10%	0657 Eddyville-Blakesburg 14%
4536 Mount Pleasant 5%	1970 East Union 15%	2457 George-Little Rock ... 17%	1503 Creston 0%	2169 Fairfield 5%
5163 Pekin 8%	2673 Nodaway Valley 6%	5949 Sheldon 5%	1782 Diagonal 20%	2367 Fremont 8%
6700 Waco 0%	3119 Interstate 35 0%	5994 Sibley-Ocheyedan 7%	1970 East Union 15%	5049 Ottumwa 0%
6768 Washington 9%	4122 Martensdale-St. Marys 10%	73-PAGE	3465 Lamoni 12%	5163 Pekin 8%
52-JOHNSON	4978 Orient-Macksburg 20%	1197 Clarinda 4%	3609 Lenox 16%	91-WARREN
1221 Clear Creek-Amana . 10%	6615 Van Meter 5%	2113 Essex 13%	4527 Mount Ayr 6%	0981 Carlisle 0%
1337 College 0%	7056 Winterset 5%	4698 New Market 10%	81-SAC	1737 Des Moines 0%
2977 Highland 11%	62-MAHASKA	5463 Red Oak 8%	0171 Alta 9%	3114 Indianola 0%
3141 Iowa City 5%	0657 Eddyville-Blakesburg 14%	5976 Shenandoah 9%	2376 Galva-Holstein 4%	3119 Interstate 35 0%
3744 Lisbon 9%	2367 Fremont 8%	6097 South Page 5%	4644 Newell-Fonda 0%	4122 Martensdale-St. Mary's 10%
3816 Lone Tree 10%	3906 Lynnville-Sully 8%	6165 Stanton 10%	4860 Odebolt-Arthur 8%	4797 Norwalk 0%
4271 Mid-Prairie 6%	4776 North Mahaska 0%	6651 Villisca 5%	5625 Rockwell City-Lytton . 0%	5256 Pleasantville 11%
4554 Mount Vernon 6%	5013 Oskaloosa 0%	74-PALO ALTO	5742 Sac 0%	6094 Southeast Warren 10%
6093 Solon 7%	5166 Pella 4%	0333 Armstrong-Ringsted . 12%	5823 Schaller-Crestland ... 13%	92-WASHINGTON
6930 West Branch 10%	6462 Tri-County 15%	2088 Emmetsburg 12%	3411 Southern Cal 0%	2169 Fairfield 5%
6975 West Liberty 12%	6512 Twin Cedars 6%	2556 Graettinger 15%	6219 Storm Lake 3%	2977 Highland 11%
7029 Williamsburg 9%	63-MARION	3537 Laurens-Marathon 8%	6741 Wall Lake View Auburn 4%	3330 Keota 10%
53-JONES	1107 Chariton 5%	5283 Pochontas Area 0%	82-SCOTT	4271 Mid-Prairie 6%
0234 Anamosa 6%	3375 Knoxville 5%	5724 Ruthven-Ayrshire 12%	0603 Bennett 10%	5163 Pekin 8%
3744 Lisbon 9%	4212 Melcher-Dallas 7%	5868 Sentral 16%	0621 Bettendorf 0%	6700 Waco 0%
4269 Midland 12%	5319 PCM 5%	6345 Terril 10%	0918 Calamus Wheatland ... 7%	6768 Washington 9%
4446 Monticello 4%	5166 Pella 4%	6921 West Bend-Mallard ... 11%	1611 Davenport 0%	7047 Winfield-Mt. Union ... 0%
4554 Mount Vernon 6%	5256 Pleasantville 11%	75-PLYMOUTH	1926 Durant 10%	93-WAYNE
3691 North Cedar 10%	6101 Southeast Polk 5%	0063 Akron-Westfield 13%	4784 North Scott 1%	3705 Linnville-Clio 10%
4905 Olin 10%	6512 Twin Cedars 6%	2988 Hinton 9%	5250 Pleasant Valley 0%	4505 Mormon Trail 15%
6961 Western Dubuque Co. 4%	64-MARSHALL	3348 Kingsley-Pierson 3%	83-SHELBY	5715 Russell 9%
54-KEOKUK	0513 Baxter 12%	3555 Lawton-Bronson 0%	0441 A-H-S-T 10%	5895 Seymour 10%
2097 English Valleys 19%	0540 BCLUW 12%	3600 Le Mars 0%	1917 Boyer Valley 15%	6854 Wayne 8%
2367 Fremont 8%	1350 Collins-Maxwell 3%	4068 Marcus-Meriden-Cleghorn 10%	2016 Elk Horn-Kimballton . 15%	94-WEBSTER
3330 Keota 10%	1359 Colo-Nesco 12%	5486 Remsen-Union 0%	2826 Harlan 8%	1944 Eagle Grove 0%
5163 Pekin 8%	3582 East Marshall 14%	6039 Sioux City 6%	3996 IKM 20%	2313 Fort Dodge 3%
6012 Sigourney 6%	2007 Eldora-New Providence 7%	6990 West Sioux 6%	4014 Manning 8%	2493 Gilmore City-Bradgate 15%
6462 Tri-County 15%	2502 Gladbrook-Reinbeck ... 9%	76-POCAHONTAS	6460 Tri-Center 0%	3060 Humboldt 0%
55-KOSSUTH	2682 GMG 7%	0072 Albert City-Truesdale. 0%	6750 Walnut 7%	4023 Manson-NW Webster 12%
0126 Algona 8%	4104 Marshalltown 0%	2493 Gilmore City-Bradgate 15%	7092 Woodbine 16%	5323 Prairie Valley 10%
0333 Armstrong-Ringsted . 12%	6985 West Marshall 9%	3537 Laurens-Marathon 8%	84-SIOUX	6096 SE Webster-Grand 6%
1449 Corwith-Wesley 20%	65-MILLS	4023 Manson-NW Webster 12%	0747 Boyden-Hull 5%	6246 Stratford 10%
3897 Lu Verne 14%	2369 Fremont-Mills 15%	4644 Newell-Fonda 0%	2457 George-Little Rock ... 17%	6867 Webster City 2%
0873 North Iowa 16%	2511 Glenwood 0%	5283 Pochontas Area 0%	4149 MOC-Floyd Valley 8%	95-WINNEBAGO
4778 North Kossuth 18%	3645 Lewis Central 3%	5301 Pomeroy-Palmer 10%	5486 Remsen-Union 0%	2295 Forest City 4%
5868 Sentral 16%	3978 Malvern 15%	6921 West Bend-Mallard ... 11%	5607 Rock Valley 0%	3420 Lake Mills 10%
6417 Titonka 10%	4751 Nishna Valley 12%	77-POLK	5949 Sheldon 5%	0873 North Iowa 16%
6516 Twin Rivers 20%	5976 Shenandoah 9%	0261 Ankeny 0%	6030 Sioux Center 6%	6417 Titonka 10%
6921 West Bend-Mallard ... 11%	6453 Treynor 0%	0472 Ballard 0%	6983 West Lyon 10%	7083 Woden-Crystal Lake 18%
56-LEE	66-MITCHELL	0720 Bondurant-Farrar 3%	6990 West Sioux 6%	96-WINNESHIEK
1079 Central Lee 12%	4761 Nora Springs-Rock Falls 0%	0981 Carlisle 0%	85-STORY	0135 Allamakee 9%
2322 Fort Madison 0%	4995 Osage 5%	1350 Collins-Maxwell 3%	0225 Ames 5%	1338 Decorah 3%
2834 Harmony 14%	5508 Riceville 8%	1576 Dallas Center-Grimes 0%	0472 Ballard 0%	3029 Howard-Winneshtiek . 13%
3312 Keokuk 0%	5697 Rudd-Rockford-Marble Rock 0%	1737 Des Moines 0%	1350 Collins-Maxwell 3%	4787 North Winneshiek 10%
4536 Mount Pleasant 5%	5751 St. Ansgar 12%	3231 Johnston 0%	1359 Colo-Nesco 12%	5310 Postville 10%
57-LINN	67-MONONA	3942 Madrid 7%	2466 Gilbert 0%	6100 South Winneshiek 6%
0099 Alburnett 0%	1917 Boyer Valley 15%	4779 North Polk 5%	4617 Nevada 5%	6509 Turkey Valley 0%
0234 Anamosa 6%	1134 Charter Oak-Ute 15%	5319 PCM 5%	4779 North Polk 5%	97-WOODBURY
1053 Cedar Rapids 5%	4033 Maple Valley 11%	5805 Saydel 0%	5643 Roland-Story 4%	0270 Anthon-Oto 14%
1062 Center Point-Urbana . 7%	6969 West Harrison 11%	6101 Southeast Polk 5%	6561 United 7%	0504 Battle Creek-Ida Grove 7%
1089 Central City 0%	6987 West Monona 5%	3942 Madrid 7%	6985 West Marshall 9%	3348 Kingsley-Pierson 3%
1337 College 0%	6992 Westwood 7%	4779 North Polk 5%	86-TAMA	3555 Lawton-Bronson 0%
3715 Linn-Mar 0%	7002 Whiting 10%	5805 Saydel 0%	0576 Belle Plaine 10%	4033 Maple Valley 11%
3744 Lisbon 9%	7092 Woodbine 16%	6101 Southeast Polk 5%	0609 Benton 6%	1975 River Valley 14%
4086 Marion 4%	68-MONROE	6579 West Dale 0%	3582 East Marshall 14%	5877 Sergeant Bluff-Luton . 0%
4446 Monticello 4%	0081 Albia 10%	6957 West Des Moines 0%	2502 Gladbrook-Reinbeck ... 9%	6039 Sioux City 6%
4554 Mount Vernon 6%	0657 Eddyville-Blakesburg 14%	7110 Woodward-Granger ... 8%	2682 GMG 9%	6992 Westwood 7%
4777 North Linn 6%	4491 Moravia 12%	78-POTTAWATTAMIE	2727 Grundy Center 6%	7098 Woodbury Center 5%
6093 Solon 7%	5715 Russell 9%	0441 A-H-S-T 10%	4785 North Tama 8%	98-WORTH
6138 Springville 4%	69-MONTGOMERY	0387 Atlantic 14%	6098 South Tama 7%	2295 Forest City 4%
58-LOUISA	2113 Essex 13%	1476 Council Bluffs 0%	1935 Union 7%	3420 Lake Mills 10%
1368 Columbus 17%	2718 Griswold 11%	2511 Glenwood 0%	87-TAYLOR	4772 North Central 7%
2977 Highland 11%	4751 Nishna Valley 12%	2718 Griswold 11%	0549 Bedford 10%	4788 Northwood-Kensett ... 5%
3816 Lone Tree 10%	5463 Red Oak 8%	3645 Lewis Central 3%	1224 Clearfield 10%	5751 St. Ansgar 12%
3841 Louisa-Muscatine 10%	5976 Shenandoah 9%	4356 Missouri Valley 7%	1431 Corning 11%	99-WRIGHT
4203 Mediapolis 14%	6165 Stanton 10%	5463 Red Oak 8%	3609 Lenox 16%	0594 Belmont-Klemme 3%
4509 Morning Sun 7%	6651 Villisca 5%	4824 Riverside 13%	4527 Mount Ayr 6%	0916 Cal 12%
6700 Waco 0%	70-MUSCATINE	6453 Treynor 0%	4698 New Market 10%	1206 Clarion-Goldfield 8%
6759 Wapello 3%	1368 Columbus 17%	6460 Tri-Center 0%	6651 Villisca 5%	1449 Corwith-Wesley 20%
7047 Winfield-Mt. Union ... 0%	1611 Davenport 0%	6534 Underwood 0%	88-UNION	1854 Dows 0%
59-LUCAS	1926 Durant 10%	6750 Walnut 7%	1503 Creston 0%	1944 Eagle Grove 0%
1107 Chariton 5%	3841 Louisa-Muscatine 10%	79-POWESHIEK	1970 East Union 15%	3060 Humboldt 0%
1211 Clarke 5%	4581 Muscatine 0%	0576 Belle Plaine 10%	3609 Lenox 16%	4266 Meservey-Thornton .. 10%
4505 Mormon Trail 15%	6975 West Liberty 12%	0846 Brooklyn-Guernsey-Malcom 12%	4527 Mount Ayr 6%	4775 Northeast Hamilton . 19%
5715 Russell 9%	7038 Wilton 10%	1647 Deep River-Millersburg 12%	6651 Villisca 5%	6867 Webster City 2%
6094 Southeast Warren 10%	71-O'BRIEN	3582 East Marshall 14%	89-VAN BUREN	0819 West Hancock 13%
6854 Wayne 8%	1218 Clay Central-Everly ... 5%	2709 Grinnell-Newburg 8%	0977 Cardinal 8%	
60-LYON	2862 Hartley-Melvin-Sanborn 3%	2766 HLV 11%	1619 Davis County 0%	
0747 Boyden-Hull 5%	4149 MOC-Floyd Valley 8%	3906 Lynnville-Sully 8%	2169 Fairfield 5%	
1095 Central Lyon 11%	5949 Sheldon 5%	4437 Montezuma 10%	2834 Harmony 14%	
2457 George-Little Rock ... 17%	6048 Sioux Central 0%	4776 North Mahaska 0%	4536 Mount Pleasant 5%	
5607 Rock Valley 0%	5157 South O'Brien 10%	6098 South Tama 7%	6592 Van Buren 11%	
5949 Sheldon 5%		6462 Tri-County 15%		
6983 West Lyon 10%				

Nonresidents and Part-year Residents: Please see page 3 of the IA 1040 instructions for more information.