IOWA Income Tax Booklet 2006

Long Form
Instructions
Residents and Part-year Residents
Iowa TeleFile Information

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

Your refund - Your money

How fast do you want it ?

eFile and Direct Deposit for a Fast Refund

2006 Iowa Income Tax Information 2006

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

Due date

Iowa income tax returns are due April 30, 2007.

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 16, 2007, and file the Iowa income tax return by April 30, 2007, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2007.

Who must file?

You must file an Iowa return if you were a resident or part-year resident of Iowa in 2006 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.

a. You had a net income (line 26 of the IA1040) of more than $9,000 and your filing status is single.
b. You had a net income (line 26 of the IA1040) of more than $13,500 and your filing status is other than single.
c. 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.
d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
e. You were subject to Iowa lump-sum tax.
f. 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
g. 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 April 30, 2007; you will automatically have until October 31, 2007, 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 April 30, 2007. 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 2006 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 2006

Line 24: New deductions include (1) Alternative motor vehicle deduction (2) Grants from injured veterans program (3) Contributions to injured veterans program (4) Capital or ordinary gain from involuntary conversion related to eminent domain

Note: At the time of printing, the Educator Expenses and Tuition and Fees deductions are no longer available. If Congress reinstates these deductions for Federal purposes, they may also be taken on line 24 of the IA 1040.

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

Line 65: Early Childhood Development Tax Credit may be claimed instead of the Child Dependent Care Credit. **Only one may be claimed.**

Lines 54 and 66: New form IA 148 Tax Credits Schedule must be completed. The complete lists of these credits, including new ones for 2006, are online in the 2006 Expanded Instructions.

Checkoffs: A new Veterans Trust Fund checkoff has been added. The Keep Iowa Beautiful and Volunteer Firefighters checkoffs have been combined.

Iowa Schedule A: At the time of printing, the itemized deduction for state sales and use tax paid is no longer available.

TeleFile

TeleFile Worksheet Instructions

TeleFile is available beginning January 16, 2007, at 8am and ends April 30, 2007, at midnight

If you qualify to TeleFile, complete the worksheet first and *then* call TeleFile.

Are you a first-time filer?
You can't TeleFile, but you can still eFile. See our Web site for details.

You Can TeleFile If...

- **You were an Iowa resident for all of 2006...**
  - worked only in Iowa
  - filed a timely 2005 Iowa income tax return
  - your address hasn't changed since you last filed
- **Your filing status is...**
  - Single
  - Married filing joint

  NOTE: Your filing status must be the same as it was last year for Iowa. If you are married, you must be married to the same spouse as shown last year on the Iowa return.
- **Your income is...**
  - $100,000 or less of taxable income
  - 5 or fewer W-2s
  - W-2 income
  - Unemployment compensation
  - Interest income of $400 or less
  - Dividend income of $400 or less

  NOTE: Do not use TeleFile if you were 65 years or older/blind on 12/31/06.

  NOTE: School surtax, if applicable, is automatically calculated when filing.

Confirmation

TeleFile will confirm that your return has been filed. Don't hang up until you receive this information. Enter the information in the box provided on the TeleFile worksheet.
It is your proof of filing.

IA 1040 Line Reference

Line 3: Employer ID Number: This is a 9-digit number generally located in Box b of your W-2.

2 **Line 4: Interest Income** must be $400 or less. If any 1099 indicates state or Federal withholding, you cannot TeleFile.

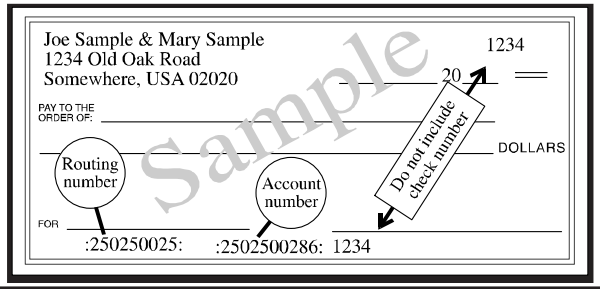
3 **Line 5: Dividend Income** must be $400 or less. If any 1099 indicates state or Federal withholding, you cannot TeleFile.

27 **Line 7: Federal Income Tax Refund:** If you don't know this amount, contact the IRS at 1-800-829-1040. Any part of the Federal refund due to earned income credit should be subtracted.

33 **Line 8: Additional Federal Tax Paid:** This is deductible only in the year actually paid. Do not include any penalty and/or interest paid.

Line 9:Federal Earned Income Credit: This amount comes from your 2006 Federal return. The allowable Iowa earned income credit will be automatically calculated for you.

Direct Deposit: See the check sample below to help locate the correct information needed. You may direct deposit into one account only.



Iowa Department of Revenue
www.state.ia.us/tax

2006 TeleFile Worksheet

Prepare for your TeleFile call by completing this worksheet. Retain for your records. This worksheet will not be processed if mailed.

If you qualify to TeleFile, complete the worksheet and then call TeleFile. You will be given information on how to continue filing.

Your Social Security Number | Spouse Social Security Number

1 Enter your filing status number, Single = 1, Married filing joint = 2
If filing status "1", were you claimed as a dependent on another person's Iowa income tax return — yes ☐ no ☐

2 Enter the total number of W-2 forms (5 or fewer)

3 Enter your 2006 W-2 information in the appropriate boxes below

	Employer ID Number (without hyphen)	Wages (Including Tips)	Federal Tax Withheld	Iowa Tax Withheld
1st W-2		$,	$,	$,
2nd W-2		$,	$,	$,
3rd W-2		$,	$,	$,
4th W-2		$,	$,	$,
5th W-2		$,	$,	$,

NOTE: Round all amounts to the nearest dollar. ***(ex: $57.50 = $58; $57.49 = $57)***

4 Total taxable interest income from 1099's $

5 Total ordinary dividend income from 1099's $

	Income	Federal Tax Withheld	Iowa Tax Withheld
6 Unemployment compensation	$,	$,	$,

7 Federal income tax refund received in 2006 $,

8 Additional Federal tax paid in 2006 for 2005 and any prior years $,

9 2006 Federal earned income credit $,

TeleFile will calculate your return using the standard deduction amount and provide:

Iowa net income $, Amount of your refund $, Amount you owe $,

10 To contribute to the ***Fish and Wildlife Fund,*** enter an amount..... $,

To contribute to the ***State Fairgrounds Renovation,*** enter an amount..... $,

To contribute to the ***Firefighters Fund/Keep Iowa Beautiful Fund,*** enter an amount..... $,

To contribute to the ***Veterans Trust Fund,*** enter an amount..... $,

TeleFile will tell you the amount of refund or the amount you owe after contributions.

Amount of refund after contributions from line 10 ... $, Amount of tax you owe after contributions from line 10 ... $,

11 Iowa Election Campaign Fund

SPOUSE ☐ $1.50 to Republican Party ☐ $1.50 to Democratic Party ☐ $1.50 to Campaign Fund

YOURSELF ☐ $1.50 to Republican Party ☐ $1.50 to Democratic Party ☐ $1.50 to Campaign Fund

To direct deposit your refund, the following information is needed:

12 Routing Transit Number (RTN) of your financial institution

Type of Account Depositing to: Checking ☐ Savings ☐ Only one account may be used.

Depositor Account Number

STOP

To TeleFile
Dial 1-888-829-3742

Confirmation **Date Filed**

Are you paying additional tax?
Pay online or mail payment to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187

8/7/06 41-144

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, 2006. **Nonresidents and part-year residents who moved out** of Iowa before December 31, 2006, 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, 2006. **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, 2006. 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 2006 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 2006. **If you moved out of Iowa** before December 31, 2006, 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

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

STATUS 1. Use if you were unmarried, divorced, or legally separated on December 31, 2006, and you do not meet the requirements for any other filing status.

STATUS 2. (a) You were husband and wife on December 31, 2006, or **(b)** Your spouse died during 2006 and you did not remarry during the year. If your spouse died during 2006 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.

STEP 3 EXEMPTIONS

Dependents filing their own returns should claim a $40 personal exemption credit even though they are claimed as a dependent on another person's Iowa return.

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:

a. Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, IA Code Sec. 330A.16; Beginning Farmer Loan Program Bonds, IA Code Sec. 175.17; Community College Bond Program Bonds, IA Code Sec. 260C.71(6); Community College Residence Halls and Dormitories Bonds, IA Code Sec. 260C.61; County Health Center Bonds, IA Code Sec. 331.441(2)C(7); E911 Emergency Telephone Service Program Bonds, IA Code Sec. 34A.20(6); Interstate Bridges Bonds, IA Code Sec. 313A.36; IA Board of Regents Bonds for buildings and facilities, IA Code Chapters 262.41, 262.51 and 262.60; IA College Super Savings Plan Bonds, IA Code Chapter 262A; IA Higher Education Loan Authority, IA Code Sec. 261A.27; IA Municipality Urban Renewal Bonds, IA Code Sec. 403.9(2); IA Rural Water District Revenue Bonds and Notes, IA Code Sec. 357A.15; Local Government Flood Damage Program, IA Code Sec. 16.183(4); Low Income Housing Bonds, IA Code Sec. 403A.12; Municipal Investment Recovery Bonds, IA Code Sec. 16.173(4); Prison Infrastructure Revenue Bonds, IA Code Sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code Sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code Sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code Chapter 28A.24; Sewage Treatment Works Revenue Bonds, IA Code Sec. 16.131(6); Underground Storage Tank Fund Revenue Bonds, IA Code Sec. 455G.6(14); Vision IA Program, IA Code Sec. 12.71; Warehouse Project Revenue Bonds, IA Code Chapter 123.159; IA Utilities Board and Consumer Advocate Building Bonds, IA Code Sec. 422.7(45); Honey Creek Premier Destination Park Bonds, IA Code Sec. 463C.12(8).

b. 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 Assoc. (Ginnie Mae) Securities; Federal National Mortgage Assoc. (Fannie Mae) Securities; Federal Home Loan Mortgage Assoc. (Freddie Mac) Securities; Money Market Certificates.

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

1. Jointly held: divide equally between spouses.
2. 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:

a. Add all dividends from mutual funds, investment trusts, or regulated investment companies investing in state and municipal bonds.
b. 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.

1. Jointly held: divide equally between spouses.
2. 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, line 34, plus any write-in adjustments you entered on the dotted line next to line 36. If filing Federal 1040A, use the total of lines 16, 17, and 19. ..... 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 2006 or $25,000 if you did not live with your spouse at any time in 2006.
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 2006:** 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 2006 which were included as income on the federal 1040 must also be added back. This includes **Cow-Calf refunds** received in 2006 (unless reported on Federal Schedule F).

k. Refunds: State income tax refunds other than Iowa to the extent that the tax refunded in 2006 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 ($5,000 if 50 or older) to an IRA account of the nonworking spouse and up to $4,000 per year ($5,000 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 ($5,000 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, 2006, 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 2006 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 2006. 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 2006. 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. New changes to the holding period requirements may be found in the online Expanded Instructions.

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. Alternative motor vehicle deduction of $2,000 for those completing Federal form 8910 (Alternative Motor Vehicle Credit)

c. Beneficiaries, exemption of payments to

d. Capital gains from installment sales

e. Capital or ordinary gain from involuntary conversion related to eminent domain

f. Claim of Right deduction may be taken on line 24 or line 66, but not both

g. College Savings Iowa, up to $2,500 per beneficiary

h. Disability income exclusion, attach IA 2440

i. Domestic production activities deduction, see Federal return

j. Employer Social Security credit from Federal return
k. Federal alcohol fuel credit from Federal return
l. Foreign-earned income exclusion and/or foreign housing deduction from Federal return
m. Gains or losses from distressed sale transactions
n. Health savings account deduction from Federal return
o. Injured veterans program, contributions to (do not put on IA Sch. A)
p. Injured veterans program, grants from
q. In-home health care
r. Military exemptions
s. Net operating loss, Iowa
t. Organ transplant expenses
u. Partnership income and/or S corporation income: Modifications that decreased the income
v. Speculative shell buildings
w. Student Loan Interest Deduction from Federal 1040, line 33
x. Wages paid to certain individuals
y. Work Opportunity Credit from Federal return
z. 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 2006 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 2006, the amount should be claimed as 2006 estimated tax paid on line 32. The total overpayment must be reported on line 27. Any portion of the Federal refund received due to the motor vehicle fuel tax credit must be reported on the Iowa return.

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 2006 for the first time because you moved into Iowa during the year. A refund of Federal tax received in 2006 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 2006 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 2006. Include any credit applied from your 2005 Federal income tax overpayment.

MARRIED SEPARATE FILERS: All Federal estimated tax payments made in 2006 are divided between spouses in the same ratio as their incomes not subject to Federal withholding for the 2006 tax year.

LINE 33.

a. Enter the amount of additional Federal income tax paid during 2006 for tax year 2005 and any other years before 2005. 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 2006, 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 $5,840.40 for Social Security tax for each person and the motor vehicle fuel tax credit from the 2006 Federal return 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. At the time of printing, the itemized deduction for state sales and use tax paid is no longer allowed on either the Federal or Iowa Schedule A.

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. **School Tuition Tax Credit Contributions:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 54 of the IA 1040. **Injured Veterans Grant Program Contributions:** These contributions do not qualify as itemized deductions. **Health Insurance Premiums:** Do not include as an itemized deduction any health insurance premiums 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 2006 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 based on the value of qualifying automobiles and multipurpose vehicles. Multipurpose vehicles are defined as motor vehicles designed to carry not more than ten people, and constructed either on a truck chassis or with special features for occasional off-road operation [Iowa Code Section 321.1(44)]. 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 2006 Expanded Instructions online.

Newer Vehicles: Use the following worksheet to calculate the deductible amount of registration fees paid in 2006 for qualifying automobiles (model year 1996 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 1995 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2006.

Iowa Itemized Deduction Worksheet form IA 41-104 must be used if your Federal AGI is more than $150,500 ($75,250). See online 2006 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 2006, standard deduction is:

Filing Status 1:	$1,650
Filing Status 3 & 4:	$1,650 for each spouse
Filing Status 2, 5 or 6:	$4,060

STEP 8 TAX CALCULATION

LINE 43. The tax tables begin 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.

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.

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 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 2006, 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 2006 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 from the IA 148 Tax Credits Schedule. See the 2006 Expanded Instructions online for the list of credits. You must attach the IA 148 to the IA 1040.

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 2006 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2007 and any payments made with the IA 1040-V Payment Voucher for 2006. Also include any overpayment from your 2005 income tax return that you applied to your estimated tax for 2006.

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. Only one of the following two credits may be taken: Child and Dependent Care Credit **OR** Early Childhood Development Tax Credit. Only taxpayers with a net income of less than $45,000 are eligible to take one of these credits. 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.

If you are choosing the Child and Dependent Care Credit, use the following worksheet to calculate the credit.

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 - 44,999	30%
		$45,000 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 - The Child and Dependent Care Credit must be adjusted using the following formula:

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

If you are choosing the Early Childhood Development Tax Credit, you may take the credit equal to 25% of the first $1,000 of qualifying expenses paid in 2006 for each dependent from the ages of three through five. For the 2006 calendar year only, expenses incurred in November and December of 2005 may be included with the 2006 expenses.

Expenses that qualify include the following:

- Services provided by a preschool, as defined in Code section 237A.1
- Books that improve child development, such as textbooks, music and art books, teacher's editions and reading books
- Instructional materials required to be used in a lesson activity, such as paper, notebooks, pencils and art supplies
- Lesson plans and curricula
- Child development and educational activities outside the home, such as drama, art, music and museum activities and the entrance fees for such activities

Early childhood development expenses that do **not** qualify include:

- Food, lodging, or membership fees relating to child development and educational activities outside the home
- Services, materials, or activities for the teaching of religious tenets, doctrines, or worship, if the purpose of these expenses is to instill those tenants, doctrines or worship

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

LINE 66. Enter the total of other credits from the IA 148 Tax Credits Schedule. See the 2006 Expanded Instructions online for the list of credits. You must attach the IA 148 to the IA 1040.

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

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 0.8% per month beginning on the day after the due date of the return and accrues each month until paid in full.

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.

STEP 11: POLITICAL CHECKOFF

Contributions to this checkoff do not reduce your refund or increase your amount due. Contributing to this checkoff is not required. You may assign $1.50 to a specific political party or to the Iowa Election Campaign Fund for distribution to qualifying parties. A husband and wife may each assign $1.50 to the party of his or her choice regardless of the filing status of the return.

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.

2006 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. However, if you had Iowa tax withheld 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 the 2006 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 the 2006 Expanded Instructions.

2006 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	1,850	8
1,850	1,950	9
1,950	2,100	10
2,100	2,250	11
2,250	2,400	12
2,400	2,500	13
2,500	2,600	14
2,600	2,650	15
2,650	2,700	16
2,700	2,750	17
2,750	2,800	18
2,800	2,850	20
2,850	2,900	21
2,900	2,950	22
2,950	3,000	23
3,000	3,050	24
3,050	3,100	26
3,100	3,150	27
3,150	3,200	28
3,200	3,250	29
3,250	3,300	30
3,300	3,350	32
3,350	3,400	33
3,400	3,450	34
3,450	3,500	35
3,500	3,550	37
3,550	3,600	38
3,600	3,650	39
3,650	3,700	40
3,700	3,750	41
3,750	3,800	43
3,800	3,850	44
3,850	3,900	45
3,900	3,950	46
3,950	4,000	47
4,000	4,050	49
4,050	4,100	50
4,100	4,150	51
4,150	4,200	52
4,200	4,250	54
4,250	4,300	55
4,300	4,350	56
4,350	4,400	57
4,400	4,450	58
4,450	4,500	60
4,500	4,550	61
4,550	4,600	62
4,600	4,650	63
4,650	4,700	64
4,700	4,750	66
4,750	4,800	67
4,800	4,850	68
4,850	4,900	69
4,900	4,950	71
4,950	5,000	72
5,000	5,050	73
5,050	5,100	74
5,100	5,150	75
5,150	5,200	77
5,200	5,250	78
5,250	5,300	81
5,300	5,350	83
5,350	5,400	85
5,400	5,450	87
5,450	5,500	90
5,500	5,550	92
5,550	5,600	94
5,600	5,650	96

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
5,650	5,700	99
5,700	5,750	101
5,750	5,800	103
5,800	5,850	105
5,850	5,900	108
5,900	5,950	110
5,950	6,000	112
6,000	6,050	114
6,050	6,100	117
6,100	6,150	119
6,150	6,200	121
6,200	6,250	123
6,250	6,300	126
6,300	6,350	128
6,350	6,400	130
6,400	6,450	132
6,450	6,500	135
6,500	6,550	137
6,550	6,600	139
6,600	6,650	141
6,650	6,700	144
6,700	6,750	146
6,750	6,800	148
6,800	6,850	150
6,850	6,900	153
6,900	6,950	155
6,950	7,000	157
7,000	7,050	159
7,050	7,100	162
7,100	7,150	164
7,150	7,200	166
7,200	7,250	168
7,250	7,300	171
7,300	7,350	173
7,350	7,400	175
7,400	7,450	177
7,450	7,500	180
7,500	7,550	182
7,550	7,600	184
7,600	7,650	186
7,650	7,700	189
7,700	7,750	191
7,750	7,800	193
7,800	7,850	195
7,850	7,900	198
7,900	7,950	200
7,950	8,000	202
8,000	8,050	204
8,050	8,100	207
8,100	8,150	209
8,150	8,200	211
8,200	8,250	213
8,250	8,300	216
8,300	8,350	218
8,350	8,400	220
8,400	8,450	222
8,450	8,500	225
8,500	8,550	227
8,550	8,600	229
8,600	8,650	231
8,650	8,700	234
8,700	8,750	236
8,750	8,800	238
8,800	8,850	240
8,850	8,900	243
8,900	8,950	245
8,950	9,000	247
9,000	9,050	249
9,050	9,100	252
9,100	9,150	254
9,150	9,200	256
9,200	9,250	258
9,250	9,300	261
9,300	9,350	263
9,350	9,400	265
9,400	9,450	267

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
9,450	9,500	270
9,500	9,550	272
9,550	9,600	274
9,600	9,650	276
9,650	9,700	279
9,700	9,750	281
9,750	9,800	283
9,800	9,850	285
9,850	9,900	288
9,900	9,950	290
9,950	10,000	292
10,000	10,050	294
10,050	10,100	297
10,100	10,150	299
10,150	10,200	301
10,200	10,250	303
10,250	10,300	306
10,300	10,350	308
10,350	10,400	310
10,400	10,450	312
10,450	10,500	315
10,500	10,550	317
10,550	10,600	319
10,600	10,650	321
10,650	10,700	324
10,700	10,750	326
10,750	10,800	328
10,800	10,850	330
10,850	10,900	333
10,900	10,950	335
10,950	11,000	337
11,000	11,050	339
11,050	11,100	342
11,100	11,150	344
11,150	11,200	346
11,200	11,250	348
11,250	11,300	351
11,300	11,350	353
11,350	11,400	355
11,400	11,450	357
11,450	11,500	360
11,500	11,550	362
11,550	11,600	364
11,600	11,650	366
11,650	11,700	369
11,700	11,750	371
11,750	11,800	374
11,800	11,850	377
11,850	11,900	380
11,900	11,950	383
11,950	12,000	387
12,000	12,050	390
12,050	12,100	393
12,100	12,150	396
12,150	12,200	399
12,200	12,250	402
12,250	12,300	405
12,300	12,350	408
12,350	12,400	411
12,400	12,450	414
12,450	12,500	417
12,500	12,550	420
12,550	12,600	423
12,600	12,650	426
12,650	12,700	429
12,700	12,750	432
12,750	12,800	436
12,800	12,850	439
12,850	12,900	442
12,900	12,950	445
12,950	13,000	448
13,000	13,050	451
13,050	13,100	454
13,100	13,150	457
13,150	13,200	460
13,200	13,250	463

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
13,250	13,300	466
13,300	13,350	469
13,350	13,400	472
13,400	13,450	475
13,450	13,500	478
13,500	13,550	481
13,550	13,600	484
13,600	13,650	488
13,650	13,700	491
13,700	13,750	494
13,750	13,800	497
13,800	13,850	500
13,850	13,900	503
13,900	13,950	506
13,950	14,000	509
14,000	14,050	512
14,050	14,100	515
14,100	14,150	518
14,150	14,200	521
14,200	14,250	524
14,250	14,300	527
14,300	14,350	530
14,350	14,400	533
14,400	14,450	536
14,450	14,500	540
14,500	14,550	543
14,550	14,600	546
14,600	14,650	549
14,650	14,700	552
14,700	14,750	555
14,750	14,800	558
14,800	14,850	561
14,850	14,900	564
14,900	14,950	567
14,950	15,000	570
15,000	15,050	573
15,050	15,100	576
15,100	15,150	579
15,150	15,200	582
15,200	15,250	585
15,250	15,300	589
15,300	15,350	592
15,350	15,400	595
15,400	15,450	598
15,450	15,500	601
15,500	15,550	604
15,550	15,600	607
15,600	15,650	610
15,650	15,700	613
15,700	15,750	616
15,750	15,800	619
15,800	15,850	622
15,850	15,900	625
15,900	15,950	628
15,950	16,000	631
16,000	16,050	634
16,050	16,100	637
16,100	16,150	641
16,150	16,200	644
16,200	16,250	647
16,250	16,300	650
16,300	16,350	653
16,350	16,400	656
16,400	16,450	659
16,450	16,500	662
16,500	16,550	665
16,550	16,600	668
16,600	16,650	671
16,650	16,700	674
16,700	16,750	677
16,750	16,800	680
16,800	16,850	683
16,850	16,900	686
16,900	16,950	689
16,950	17,000	693
17,000	17,050	696

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
17,050	17,100	699
17,100	17,150	702
17,150	17,200	705
17,200	17,250	708
17,250	17,300	711
17,300	17,350	714
17,350	17,400	717
17,400	17,450	720
17,450	17,500	723
17,500	17,550	726
17,550	17,600	729
17,600	17,650	732
17,650	17,700	735
17,700	17,750	738
17,750	17,800	742
17,800	17,850	745
17,850	17,900	748
17,900	17,950	751
17,950	18,000	754
18,000	18,050	757
18,050	18,100	760
18,100	18,150	763
18,150	18,200	766
18,200	18,250	769
18,250	18,300	772
18,300	18,350	775
18,350	18,400	778
18,400	18,450	781
18,450	18,500	784
18,500	18,550	787
18,550	18,600	790
18,600	18,650	794
18,650	18,700	797
18,700	18,750	800
18,750	18,800	803
18,800	18,850	806
18,850	18,900	809
18,900	18,950	812
18,950	19,000	815
19,000	19,050	818
19,050	19,100	821
19,100	19,150	824
19,150	19,200	827
19,200	19,250	830
19,250	19,300	833
19,300	19,350	836
19,350	19,400	839
19,400	19,450	842
19,450	19,500	846
19,500	19,550	849
19,550	19,600	852
19,600	19,650	855
19,650	19,700	858
19,700	19,750	862
19,750	19,800	865
19,800	19,850	868
19,850	19,900	871
19,900	19,950	875
19,950	20,000	878
20,000	20,050	881
20,050	20,100	884
20,100	20,150	888
20,150	20,200	891
20,200	20,250	894
20,250	20,300	897
20,300	20,350	901
20,350	20,400	904
20,400	20,450	907
20,450	20,500	910
20,500	20,550	914
20,550	20,600	917
20,600	20,650	920
20,650	20,700	923
20,700	20,750	926
20,750	20,800	930
20,800	20,850	933

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

2006 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
20,850	20,900	936
20,900	20,950	939
20,950	21,000	943
21,000	21,050	946
21,050	21,100	949
21,100	21,150	952
21,150	21,200	956
21,200	21,250	959
21,250	21,300	962
21,300	21,350	965
21,350	21,400	969
21,400	21,450	972
21,450	21,500	975
21,500	21,550	978
21,550	21,600	982
21,600	21,650	985
21,650	21,700	988
21,700	21,750	991
21,750	21,800	995
21,800	21,850	998
21,850	21,900	1,001
21,900	21,950	1,004
21,950	22,000	1,007
22,000	22,050	1,011
22,050	22,100	1,014
22,100	22,150	1,017
22,150	22,200	1,020
22,200	22,250	1,024
22,250	22,300	1,027
22,300	22,350	1,030
22,350	22,400	1,033
22,400	22,450	1,037
22,450	22,500	1,040
22,500	22,550	1,043
22,550	22,600	1,046
22,600	22,650	1,050
22,650	22,700	1,053
22,700	22,750	1,056
22,750	22,800	1,059
22,800	22,850	1,063
22,850	22,900	1,066
22,900	22,950	1,069
22,950	23,000	1,072
23,000	23,050	1,076
23,050	23,100	1,079
23,100	23,150	1,082
23,150	23,200	1,085
23,200	23,250	1,088
23,250	23,300	1,092
23,300	23,350	1,095
23,350	23,400	1,098
23,400	23,450	1,101
23,450	23,500	1,105
23,500	23,550	1,108
23,550	23,600	1,111
23,600	23,650	1,114
23,650	23,700	1,118
23,700	23,750	1,121
23,750	23,800	1,124
23,800	23,850	1,127
23,850	23,900	1,131
23,900	23,950	1,134
23,950	24,000	1,137
24,000	24,050	1,140
24,050	24,100	1,144
24,100	24,150	1,147
24,150	24,200	1,150
24,200	24,250	1,153
24,250	24,300	1,157
24,300	24,350	1,160
24,350	24,400	1,163
24,400	24,450	1,166
24,450	24,500	1,169
24,500	24,550	1,173
24,550	24,600	1,176
24,600	24,650	1,179

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
24,650	24,700	1,182
24,700	24,750	1,186
24,750	24,800	1,189
24,800	24,850	1,192
24,850	24,900	1,195
24,900	24,950	1,199
24,950	25,000	1,202
25,000	25,050	1,205
25,050	25,100	1,208
25,100	25,150	1,212
25,150	25,200	1,215
25,200	25,250	1,218
25,250	25,300	1,221
25,300	25,350	1,225
25,350	25,400	1,228
25,400	25,450	1,231
25,450	25,500	1,234
25,500	25,550	1,238
25,550	25,600	1,241
25,600	25,650	1,244
25,650	25,700	1,247
25,700	25,750	1,250
25,750	25,800	1,254
25,800	25,850	1,257
25,850	25,900	1,260
25,900	25,950	1,263
25,950	26,000	1,267
26,000	26,050	1,270
26,050	26,100	1,273
26,100	26,150	1,277
26,150	26,200	1,280
26,200	26,250	1,284
26,250	26,300	1,287
26,300	26,350	1,290
26,350	26,400	1,294
26,400	26,450	1,297
26,450	26,500	1,301
26,500	26,550	1,304
26,550	26,600	1,307
26,600	26,650	1,311
26,650	26,700	1,314
26,700	26,750	1,318
26,750	26,800	1,321
26,800	26,850	1,324
26,850	26,900	1,328
26,900	26,950	1,331
26,950	27,000	1,335
27,000	27,050	1,338
27,050	27,100	1,341
27,100	27,150	1,345
27,150	27,200	1,348
27,200	27,250	1,352
27,250	27,300	1,355
27,300	27,350	1,358
27,350	27,400	1,362
27,400	27,450	1,365
27,450	27,500	1,369
27,500	27,550	1,372
27,550	27,600	1,375
27,600	27,650	1,379
27,650	27,700	1,382
27,700	27,750	1,386
27,750	27,800	1,389
27,800	27,850	1,392
27,850	27,900	1,396
27,900	27,950	1,399
27,950	28,000	1,403
28,000	28,050	1,406
28,050	28,100	1,409
28,100	28,150	1,413
28,150	28,200	1,416
28,200	28,250	1,420
28,250	28,300	1,423
28,300	28,350	1,426
28,350	28,400	1,430
28,400	28,450	1,433

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
28,450	28,500	1,437
28,500	28,550	1,440
28,550	28,600	1,443
28,600	28,650	1,447
28,650	28,700	1,450
28,700	28,750	1,454
28,750	28,800	1,457
28,800	28,850	1,460
28,850	28,900	1,464
28,900	28,950	1,467
28,950	29,000	1,471
29,000	29,050	1,474
29,050	29,100	1,477
29,100	29,150	1,481
29,150	29,200	1,484
29,200	29,250	1,488
29,250	29,300	1,491
29,300	29,350	1,494
29,350	29,400	1,498
29,400	29,450	1,501
29,450	29,500	1,505
29,500	29,550	1,508
29,550	29,600	1,511
29,600	29,650	1,515
29,650	29,700	1,518
29,700	29,750	1,522
29,750	29,800	1,525
29,800	29,850	1,528
29,850	29,900	1,532
29,900	29,950	1,535
29,950	30,000	1,539
30,000	30,050	1,542
30,050	30,100	1,545
30,100	30,150	1,549
30,150	30,200	1,552
30,200	30,250	1,556
30,250	30,300	1,559
30,300	30,350	1,562
30,350	30,400	1,566
30,400	30,450	1,569
30,450	30,500	1,573
30,500	30,550	1,576
30,550	30,600	1,579
30,600	30,650	1,583
30,650	30,700	1,586
30,700	30,750	1,590
30,750	30,800	1,593
30,800	30,850	1,596
30,850	30,900	1,600
30,900	30,950	1,603
30,950	31,000	1,607
31,000	31,050	1,610
31,050	31,100	1,613
31,100	31,150	1,617
31,150	31,200	1,620
31,200	31,250	1,624
31,250	31,300	1,627
31,300	31,350	1,630
31,350	31,400	1,634
31,400	31,450	1,637
31,450	31,500	1,641
31,500	31,550	1,644
31,550	31,600	1,647
31,600	31,650	1,651
31,650	31,700	1,654
31,700	31,750	1,658
31,750	31,800	1,661
31,800	31,850	1,664
31,850	31,900	1,668
31,900	31,950	1,671
31,950	32,000	1,675
32,000	32,050	1,678
32,050	32,100	1,681
32,100	32,150	1,685
32,150	32,200	1,688
32,200	32,250	1,692

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
32,250	32,300	1,695
32,300	32,350	1,698
32,350	32,400	1,702
32,400	32,450	1,705
32,450	32,500	1,709
32,500	32,550	1,712
32,550	32,600	1,715
32,600	32,650	1,719
32,650	32,700	1,722
32,700	32,750	1,726
32,750	32,800	1,729
32,800	32,850	1,732
32,850	32,900	1,736
32,900	32,950	1,739
32,950	33,000	1,743
33,000	33,050	1,746
33,050	33,100	1,749
33,100	33,150	1,753
33,150	33,200	1,756
33,200	33,250	1,760
33,250	33,300	1,763
33,300	33,350	1,766
33,350	33,400	1,770
33,400	33,450	1,773
33,450	33,500	1,777
33,500	33,550	1,780
33,550	33,600	1,783
33,600	33,650	1,787
33,650	33,700	1,790
33,700	33,750	1,794
33,750	33,800	1,797
33,800	33,850	1,800
33,850	33,900	1,804
33,900	33,950	1,807
33,950	34,000	1,811
34,000	34,050	1,814
34,050	34,100	1,817
34,100	34,150	1,821
34,150	34,200	1,824
34,200	34,250	1,828
34,250	34,300	1,831
34,300	34,350	1,834
34,350	34,400	1,838
34,400	34,450	1,841
34,450	34,500	1,845
34,500	34,550	1,848
34,550	34,600	1,851
34,600	34,650	1,855
34,650	34,700	1,858
34,700	34,750	1,862
34,750	34,800	1,865
34,800	34,850	1,868
34,850	34,900	1,872
34,900	34,950	1,875
34,950	35,000	1,879
35,000	35,050	1,882
35,050	35,100	1,885
35,100	35,150	1,889
35,150	35,200	1,892
35,200	35,250	1,896
35,250	35,300	1,899
35,300	35,350	1,902
35,350	35,400	1,906
35,400	35,450	1,909
35,450	35,500	1,913
35,500	35,550	1,916
35,550	35,600	1,919
35,600	35,650	1,923
35,650	35,700	1,926
35,700	35,750	1,930
35,750	35,800	1,933
35,800	35,850	1,936
35,850	35,900	1,940
35,900	35,950	1,943
35,950	36,000	1,947
36,000	36,050	1,950

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
36,050	36,100	1,953
36,100	36,150	1,957
36,150	36,200	1,960
36,200	36,250	1,964
36,250	36,300	1,967
36,300	36,350	1,970
36,350	36,400	1,974
36,400	36,450	1,977
36,450	36,500	1,981
36,500	36,550	1,984
36,550	36,600	1,987
36,600	36,650	1,991
36,650	36,700	1,994
36,700	36,750	1,998
36,750	36,800	2,001
36,800	36,850	2,004
36,850	36,900	2,008
36,900	36,950	2,011
36,950	37,000	2,015
37,000	37,050	2,018
37,050	37,100	2,021
37,100	37,150	2,025
37,150	37,200	2,028
37,200	37,250	2,032
37,250	37,300	2,035
37,300	37,350	2,038
37,350	37,400	2,042
37,400	37,450	2,045
37,450	37,500	2,049
37,500	37,550	2,052
37,550	37,600	2,055
37,600	37,650	2,059
37,650	37,700	2,062
37,700	37,750	2,066
37,750	37,800	2,069
37,800	37,850	2,072
37,850	37,900	2,076
37,900	37,950	2,079
37,950	38,000	2,083
38,000	38,050	2,086
38,050	38,100	2,089
38,100	38,150	2,093
38,150	38,200	2,096
38,200	38,250	2,100
38,250	38,300	2,103
38,300	38,350	2,106
38,350	38,400	2,110
38,400	38,450	2,113
38,450	38,500	2,117
38,500	38,550	2,120
38,550	38,600	2,123
38,600	38,650	2,127
38,650	38,700	2,130
38,700	38,750	2,134
38,750	38,800	2,137
38,800	38,850	2,140
38,850	38,900	2,144
38,900	38,950	2,147
38,950	39,000	2,151
39,000	39,050	2,154
39,050	39,100	2,158
39,100	39,150	2,162
39,150	39,200	2,166
39,200	39,250	2,170
39,250	39,300	2,174
39,300	39,350	2,178
39,350	39,400	2,182
39,400	39,450	2,186
39,450	39,500	2,190
39,500	39,550	2,194
39,550	39,600	2,198
39,600	39,650	2,202
39,650	39,700	2,206
39,700	39,750	2,210
39,750	39,800	2,214
39,800	39,850	2,218

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

2006 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
39,850	39,900	2,222
39,900	39,950	2,226
39,950	40,000	2,230
40,000	40,050	2,233
40,050	40,100	2,237
40,100	40,150	2,241
40,150	40,200	2,245
40,200	40,250	2,249
40,250	40,300	2,253
40,300	40,350	2,257
40,350	40,400	2,261
40,400	40,450	2,265
40,450	40,500	2,269
40,500	40,550	2,273
40,550	40,600	2,277
40,600	40,650	2,281
40,650	40,700	2,285
40,700	40,750	2,289
40,750	40,800	2,293
40,800	40,850	2,297
40,850	40,900	2,301
40,900	40,950	2,305
40,950	41,000	2,309
41,000	41,050	2,313
41,050	41,100	2,317
41,100	41,150	2,321
41,150	41,200	2,325
41,200	41,250	2,329
41,250	41,300	2,332
41,300	41,350	2,336
41,350	41,400	2,340
41,400	41,450	2,344
41,450	41,500	2,348
41,500	41,550	2,352
41,550	41,600	2,356
41,600	41,650	2,360
41,650	41,700	2,364
41,700	41,750	2,368
41,750	41,800	2,372
41,800	41,850	2,376
41,850	41,900	2,380
41,900	41,950	2,384
41,950	42,000	2,388
42,000	42,050	2,392
42,050	42,100	2,396
42,100	42,150	2,400
42,150	42,200	2,404
42,200	42,250	2,408
42,250	42,300	2,412
42,300	42,350	2,416
42,350	42,400	2,420
42,400	42,450	2,424
42,450	42,500	2,428
42,500	42,550	2,431
42,550	42,600	2,435
42,600	42,650	2,439
42,650	42,700	2,443
42,700	42,750	2,447
42,750	42,800	2,451
42,800	42,850	2,455
42,850	42,900	2,459
42,900	42,950	2,463
42,950	43,000	2,467
43,000	43,050	2,471
43,050	43,100	2,475
43,100	43,150	2,479
43,150	43,200	2,483
43,200	43,250	2,487
43,250	43,300	2,491
43,300	43,350	2,495
43,350	43,400	2,499
43,400	43,450	2,503
43,450	43,500	2,507
43,500	43,550	2,511
43,550	43,600	2,515
43,600	43,650	2,519

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
43,650	43,700	2,523
43,700	43,750	2,527
43,750	43,800	2,530
43,800	43,850	2,534
43,850	43,900	2,538
43,900	43,950	2,542
43,950	44,000	2,546
44,000	44,050	2,550
44,050	44,100	2,554
44,100	44,150	2,558
44,150	44,200	2,562
44,200	44,250	2,566
44,250	44,300	2,570
44,300	44,350	2,574
44,350	44,400	2,578
44,400	44,450	2,582
44,450	44,500	2,586
44,500	44,550	2,590
44,550	44,600	2,594
44,600	44,650	2,598
44,650	44,700	2,602
44,700	44,750	2,606
44,750	44,800	2,610
44,800	44,850	2,614
44,850	44,900	2,618
44,900	44,950	2,622
44,950	45,000	2,626
45,000	45,050	2,629
45,050	45,100	2,633
45,100	45,150	2,637
45,150	45,200	2,641
45,200	45,250	2,645
45,250	45,300	2,649
45,300	45,350	2,653
45,350	45,400	2,657
45,400	45,450	2,661
45,450	45,500	2,665
45,500	45,550	2,669
45,550	45,600	2,673
45,600	45,650	2,677
45,650	45,700	2,681
45,700	45,750	2,685
45,750	45,800	2,689
45,800	45,850	2,693
45,850	45,900	2,697
45,900	45,950	2,701
45,950	46,000	2,705
46,000	46,050	2,709
46,050	46,100	2,713
46,100	46,150	2,717
46,150	46,200	2,721
46,200	46,250	2,725
46,250	46,300	2,728
46,300	46,350	2,732
46,350	46,400	2,736
46,400	46,450	2,740
46,450	46,500	2,744
46,500	46,550	2,748
46,550	46,600	2,752
46,600	46,650	2,756
46,650	46,700	2,760
46,700	46,750	2,764
46,750	46,800	2,768
46,800	46,850	2,772
46,850	46,900	2,776
46,900	46,950	2,780
46,950	47,000	2,784
47,000	47,050	2,788
47,050	47,100	2,792
47,100	47,150	2,796
47,150	47,200	2,800
47,200	47,250	2,804
47,250	47,300	2,808
47,300	47,350	2,812
47,350	47,400	2,816
47,400	47,450	2,820

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
47,450	47,500	2,824
47,500	47,550	2,827
47,550	47,600	2,831
47,600	47,650	2,835
47,650	47,700	2,839
47,700	47,750	2,843
47,750	47,800	2,847
47,800	47,850	2,851
47,850	47,900	2,855
47,900	47,950	2,859
47,950	48,000	2,863
48,000	48,050	2,867
48,050	48,100	2,871
48,100	48,150	2,875
48,150	48,200	2,879
48,200	48,250	2,883
48,250	48,300	2,887
48,300	48,350	2,891
48,350	48,400	2,895
48,400	48,450	2,899
48,450	48,500	2,903
48,500	48,550	2,907
48,550	48,600	2,911
48,600	48,650	2,915
48,650	48,700	2,919
48,700	48,750	2,923
48,750	48,800	2,926
48,800	48,850	2,930
48,850	48,900	2,934
48,900	48,950	2,938
48,950	49,000	2,942
49,000	49,050	2,946
49,050	49,100	2,950
49,100	49,150	2,954
49,150	49,200	2,958
49,200	49,250	2,962
49,250	49,300	2,966
49,300	49,350	2,970
49,350	49,400	2,974
49,400	49,450	2,978
49,450	49,500	2,982
49,500	49,550	2,986
49,550	49,600	2,990
49,600	49,650	2,994
49,650	49,700	2,998
49,700	49,750	3,002
49,750	49,800	3,006
49,800	49,850	3,010
49,850	49,900	3,014
49,900	49,950	3,018
49,950	50,000	3,022
50,000	50,050	3,025
50,050	50,100	3,029
50,100	50,150	3,033
50,150	50,200	3,037
50,200	50,250	3,041
50,250	50,300	3,045
50,300	50,350	3,049
50,350	50,400	3,053
50,400	50,450	3,057
50,450	50,500	3,061
50,500	50,550	3,065
50,550	50,600	3,069
50,600	50,650	3,073
50,650	50,700	3,077
50,700	50,750	3,081
50,750	50,800	3,085
50,800	50,850	3,089
50,850	50,900	3,093
50,900	50,950	3,097
50,950	51,000	3,101
51,000	51,050	3,105
51,050	51,100	3,109
51,100	51,150	3,113
51,150	51,200	3,117
51,200	51,250	3,121

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
51,250	51,300	3,124
51,300	51,350	3,128
51,350	51,400	3,132
51,400	51,450	3,136
51,450	51,500	3,140
51,500	51,550	3,144
51,550	51,600	3,148
51,600	51,650	3,152
51,650	51,700	3,156
51,700	51,750	3,160
51,750	51,800	3,164
51,800	51,850	3,168
51,850	51,900	3,172
51,900	51,950	3,176
51,950	52,000	3,180
52,000	52,050	3,184
52,050	52,100	3,188
52,100	52,150	3,192
52,150	52,200	3,196
52,200	52,250	3,200
52,250	52,300	3,204
52,300	52,350	3,208
52,350	52,400	3,212
52,400	52,450	3,216
52,450	52,500	3,220
52,500	52,550	3,223
52,550	52,600	3,227
52,600	52,650	3,231
52,650	52,700	3,235
52,700	52,750	3,239
52,750	52,800	3,243
52,800	52,850	3,247
52,850	52,900	3,251
52,900	52,950	3,255
52,950	53,000	3,259
53,000	53,050	3,263
53,050	53,100	3,267
53,100	53,150	3,271
53,150	53,200	3,275
53,200	53,250	3,279
53,250	53,300	3,283
53,300	53,350	3,287
53,350	53,400	3,291
53,400	53,450	3,295
53,450	53,500	3,299
53,500	53,550	3,303
53,550	53,600	3,307
53,600	53,650	3,311
53,650	53,700	3,315
53,700	53,750	3,319
53,750	53,800	3,322
53,800	53,850	3,326
53,850	53,900	3,330
53,900	53,950	3,334
53,950	54,000	3,338
54,000	54,050	3,342
54,050	54,100	3,346
54,100	54,150	3,350
54,150	54,200	3,354
54,200	54,250	3,358
54,250	54,300	3,362
54,300	54,350	3,366
54,350	54,400	3,370
54,400	54,450	3,374
54,450	54,500	3,378
54,500	54,550	3,382
54,550	54,600	3,386
54,600	54,650	3,390
54,650	54,700	3,394
54,700	54,750	3,398
54,750	54,800	3,402
54,800	54,850	3,406
54,850	54,900	3,410
54,900	54,950	3,414
54,950	55,000	3,418
55,000	55,050	3,421

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
55,050	55,100	3,425
55,100	55,150	3,429
55,150	55,200	3,433
55,200	55,250	3,437
55,250	55,300	3,441
55,300	55,350	3,445
55,350	55,400	3,449
55,400	55,450	3,453
55,450	55,500	3,457
55,500	55,550	3,461
55,550	55,600	3,465
55,600	55,650	3,469
55,650	55,700	3,473
55,700	55,750	3,477
55,750	55,800	3,481
55,800	55,850	3,485
55,850	55,900	3,489
55,900	55,950	3,493
55,950	56,000	3,497
56,000	56,050	3,501
56,050	56,100	3,505
56,100	56,150	3,509
56,150	56,200	3,513
56,200	56,250	3,517
56,250	56,300	3,520
56,300	56,350	3,524
56,350	56,400	3,528
56,400	56,450	3,532
56,450	56,500	3,536
56,500	56,550	3,540
56,550	56,600	3,544
56,600	56,650	3,548
56,650	56,700	3,552
56,700	56,750	3,556
56,750	56,800	3,560
56,800	56,850	3,564
56,850	56,900	3,568
56,900	56,950	3,572
56,950	57,000	3,576
57,000	57,050	3,580
57,050	57,100	3,584
57,100	57,150	3,588
57,150	57,200	3,592
57,200	57,250	3,596
57,250	57,300	3,600
57,300	57,350	3,604
57,350	57,400	3,608
57,400	57,450	3,612
57,450	57,500	3,616
57,500	57,550	3,619
57,550	57,600	3,623
57,600	57,650	3,627
57,650	57,700	3,631
57,700	57,750	3,635
57,750	57,800	3,639
57,800	57,850	3,643
57,850	57,900	3,647
57,900	57,950	3,651
57,950	58,000	3,655
58,000	58,050	3,659
58,050	58,100	3,663
58,100	58,150	3,667
58,150	58,200	3,671
58,200	58,250	3,675
58,250	58,300	3,679
58,300	58,350	3,683
58,350	58,400	3,687
58,400	58,450	3,691
58,450	58,500	3,695
58,500	58,550	3,699
58,550	58,600	3,703
58,600	58,650	3,708
58,650	58,700	3,712
58,700	58,750	3,717
58,750	58,800	3,721
58,800	58,850	3,726

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

2006 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
58,850	58,900	3,730
58,900	58,950	3,735
58,950	59,000	3,739
59,000	59,050	3,744
59,050	59,100	3,748
59,100	59,150	3,753
59,150	59,200	3,757
59,200	59,250	3,762
59,250	59,300	3,766
59,300	59,350	3,771
59,350	59,400	3,775
59,400	59,450	3,780
59,450	59,500	3,784
59,500	59,550	3,789
59,550	59,600	3,793
59,600	59,650	3,798
59,650	59,700	3,802
59,700	59,750	3,807
59,750	59,800	3,811
59,800	59,850	3,816
59,850	59,900	3,820
59,900	59,950	3,825
59,950	60,000	3,829
60,000	60,050	3,834
60,050	60,100	3,838
60,100	60,150	3,843
60,150	60,200	3,847
60,200	60,250	3,852
60,250	60,300	3,856
60,300	60,350	3,861
60,350	60,400	3,865
60,400	60,450	3,870
60,450	60,500	3,874
60,500	60,550	3,879
60,550	60,600	3,883
60,600	60,650	3,888
60,650	60,700	3,892
60,700	60,750	3,896
60,750	60,800	3,901
60,800	60,850	3,905
60,850	60,900	3,910
60,900	60,950	3,914
60,950	61,000	3,919
61,000	61,050	3,923
61,050	61,100	3,928
61,100	61,150	3,932
61,150	61,200	3,937
61,200	61,250	3,941
61,250	61,300	3,946
61,300	61,350	3,950
61,350	61,400	3,955
61,400	61,450	3,959
61,450	61,500	3,964
61,500	61,550	3,968
61,550	61,600	3,973
61,600	61,650	3,977
61,650	61,700	3,982
61,700	61,750	3,986
61,750	61,800	3,991
61,800	61,850	3,995
61,850	61,900	4,000
61,900	61,950	4,004
61,950	62,000	4,009
62,000	62,050	4,013
62,050	62,100	4,018
62,100	62,150	4,022
62,150	62,200	4,027
62,200	62,250	4,031
62,250	62,300	4,036
62,300	62,350	4,040
62,350	62,400	4,045
62,400	62,450	4,049
62,450	62,500	4,054
62,500	62,550	4,058
62,550	62,600	4,063
62,600	62,650	4,067

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
62,650	62,700	4,072
62,700	62,750	4,076
62,750	62,800	4,081
62,800	62,850	4,085
62,850	62,900	4,090
62,900	62,950	4,094
62,950	63,000	4,099
63,000	63,050	4,103
63,050	63,100	4,108
63,100	63,150	4,112
63,150	63,200	4,116
63,200	63,250	4,121
63,250	63,300	4,125
63,300	63,350	4,130
63,350	63,400	4,134
63,400	63,450	4,139
63,450	63,500	4,143
63,500	63,550	4,148
63,550	63,600	4,152
63,600	63,650	4,157
63,650	63,700	4,161
63,700	63,750	4,166
63,750	63,800	4,170
63,800	63,850	4,175
63,850	63,900	4,179
63,900	63,950	4,184
63,950	64,000	4,188
64,000	64,050	4,193
64,050	64,100	4,197
64,100	64,150	4,202
64,150	64,200	4,206
64,200	64,250	4,211
64,250	64,300	4,215
64,300	64,350	4,220
64,350	64,400	4,224
64,400	64,450	4,229
64,450	64,500	4,233
64,500	64,550	4,238
64,550	64,600	4,242
64,600	64,650	4,247
64,650	64,700	4,251
64,700	64,750	4,256
64,750	64,800	4,260
64,800	64,850	4,265
64,850	64,900	4,269
64,900	64,950	4,274
64,950	65,000	4,278
65,000	65,050	4,283
65,050	65,100	4,287
65,100	65,150	4,292
65,150	65,200	4,296
65,200	65,250	4,301
65,250	65,300	4,305
65,300	65,350	4,310
65,350	65,400	4,314
65,400	65,450	4,319
65,450	65,500	4,323
65,500	65,550	4,328
65,550	65,600	4,332
65,600	65,650	4,337
65,650	65,700	4,341
65,700	65,750	4,345
65,750	65,800	4,350
65,800	65,850	4,354
65,850	65,900	4,359
65,900	65,950	4,363
65,950	66,000	4,368
66,000	66,050	4,372
66,050	66,100	4,377
66,100	66,150	4,381
66,150	66,200	4,386
66,200	66,250	4,390
66,250	66,300	4,395
66,300	66,350	4,399
66,350	66,400	4,404
66,400	66,450	4,408

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
66,450	66,500	4,413
66,500	66,550	4,417
66,550	66,600	4,422
66,600	66,650	4,426
66,650	66,700	4,431
66,700	66,750	4,435
66,750	66,800	4,440
66,800	66,850	4,444
66,850	66,900	4,449
66,900	66,950	4,453
66,950	67,000	4,458
67,000	67,050	4,462
67,050	67,100	4,467
67,100	67,150	4,471
67,150	67,200	4,476
67,200	67,250	4,480
67,250	67,300	4,485
67,300	67,350	4,489
67,350	67,400	4,494
67,400	67,450	4,498
67,450	67,500	4,503
67,500	67,550	4,507
67,550	67,600	4,512
67,600	67,650	4,516
67,650	67,700	4,521
67,700	67,750	4,525
67,750	67,800	4,530
67,800	67,850	4,534
67,850	67,900	4,539
67,900	67,950	4,543
67,950	68,000	4,548
68,000	68,050	4,552
68,050	68,100	4,557
68,100	68,150	4,561
68,150	68,200	4,565
68,200	68,250	4,570
68,250	68,300	4,574
68,300	68,350	4,579
68,350	68,400	4,583
68,400	68,450	4,588
68,450	68,500	4,592
68,500	68,550	4,597
68,550	68,600	4,601
68,600	68,650	4,606
68,650	68,700	4,610
68,700	68,750	4,615
68,750	68,800	4,619
68,800	68,850	4,624
68,850	68,900	4,628
68,900	68,950	4,633
68,950	69,000	4,637
69,000	69,050	4,642
69,050	69,100	4,646
69,100	69,150	4,651
69,150	69,200	4,655
69,200	69,250	4,660
69,250	69,300	4,664
69,300	69,350	4,669
69,350	69,400	4,673
69,400	69,450	4,678
69,450	69,500	4,682
69,500	69,550	4,687
69,550	69,600	4,691
69,600	69,650	4,696
69,650	69,700	4,700
69,700	69,750	4,705
69,750	69,800	4,709
69,800	69,850	4,714
69,850	69,900	4,718
69,900	69,950	4,723
69,950	70,000	4,727
70,000	70,050	4,732
70,050	70,100	4,736
70,100	70,150	4,741
70,150	70,200	4,745
70,200	70,250	4,750

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
70,250	70,300	4,754
70,300	70,350	4,759
70,350	70,400	4,763
70,400	70,450	4,768
70,450	70,500	4,772
70,500	70,550	4,777
70,550	70,600	4,781
70,600	70,650	4,786
70,650	70,700	4,790
70,700	70,750	4,794
70,750	70,800	4,799
70,800	70,850	4,803
70,850	70,900	4,808
70,900	70,950	4,812
70,950	71,000	4,817
71,000	71,050	4,821
71,050	71,100	4,826
71,100	71,150	4,830
71,150	71,200	4,835
71,200	71,250	4,839
71,250	71,300	4,844
71,300	71,350	4,848
71,350	71,400	4,853
71,400	71,450	4,857
71,450	71,500	4,862
71,500	71,550	4,866
71,550	71,600	4,871
71,600	71,650	4,875
71,650	71,700	4,880
71,700	71,750	4,884
71,750	71,800	4,889
71,800	71,850	4,893
71,850	71,900	4,898
71,900	71,950	4,902
71,950	72,000	4,907
72,000	72,050	4,911
72,050	72,100	4,916
72,100	72,150	4,920
72,150	72,200	4,925
72,200	72,250	4,929
72,250	72,300	4,934
72,300	72,350	4,938
72,350	72,400	4,943
72,400	72,450	4,947
72,450	72,500	4,952
72,500	72,550	4,956
72,550	72,600	4,961
72,600	72,650	4,965
72,650	72,700	4,970
72,700	72,750	4,974
72,750	72,800	4,979
72,800	72,850	4,983
72,850	72,900	4,988
72,900	72,950	4,992
72,950	73,000	4,997
73,000	73,050	5,001
73,050	73,100	5,006
73,100	73,150	5,010
73,150	73,200	5,014
73,200	73,250	5,019
73,250	73,300	5,023
73,300	73,350	5,028
73,350	73,400	5,032
73,400	73,450	5,037
73,450	73,500	5,041
73,500	73,550	5,046
73,550	73,600	5,050
73,600	73,650	5,055
73,650	73,700	5,059
73,700	73,750	5,064
73,750	73,800	5,068
73,800	73,850	5,073
73,850	73,900	5,077
73,900	73,950	5,082
73,950	74,000	5,086
74,000	74,050	5,091

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
74,050	74,100	5,095
74,100	74,150	5,100
74,150	74,200	5,104
74,200	74,250	5,109
74,250	74,300	5,113
74,300	74,350	5,118
74,350	74,400	5,122
74,400	74,450	5,127
74,450	74,500	5,131
74,500	74,550	5,136
74,550	74,600	5,140
74,600	74,650	5,145
74,650	74,700	5,149
74,700	74,750	5,154
74,750	74,800	5,158
74,800	74,850	5,163
74,850	74,900	5,167
74,900	74,950	5,172
74,950	75,000	5,176
75,000	75,050	5,181
75,050	75,100	5,185
75,100	75,150	5,190
75,150	75,200	5,194
75,200	75,250	5,199
75,250	75,300	5,203
75,300	75,350	5,208
75,350	75,400	5,212
75,400	75,450	5,217
75,450	75,500	5,221
75,500	75,550	5,226
75,550	75,600	5,230
75,600	75,650	5,235
75,650	75,700	5,239
75,700	75,750	5,243
75,750	75,800	5,248
75,800	75,850	5,252
75,850	75,900	5,257
75,900	75,950	5,261
75,950	76,000	5,266
76,000	76,050	5,270
76,050	76,100	5,275
76,100	76,150	5,279
76,150	76,200	5,284
76,200	76,250	5,288
76,250	76,300	5,293
76,300	76,350	5,297
76,350	76,400	5,302
76,400	76,450	5,306
76,450	76,500	5,311
76,500	76,550	5,315
76,550	76,600	5,320
76,600	76,650	5,324
76,650	76,700	5,329
76,700	76,750	5,333
76,750	76,800	5,338
76,800	76,850	5,342
76,850	76,900	5,347
76,900	76,950	5,351
76,950	77,000	5,356
77,000	77,050	5,360
77,050	77,100	5,365
77,100	77,150	5,369
77,150	77,200	5,374
77,200	77,250	5,378
77,250	77,300	5,383
77,300	77,350	5,387
77,350	77,400	5,392
77,400	77,450	5,396
77,450	77,500	5,401
77,500	77,550	5,405
77,550	77,600	5,410
77,600	77,650	5,414
77,650	77,700	5,419
77,700	77,750	5,423
77,750	77,800	5,428
77,800	77,850	5,432

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

2006 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
77,850	77,900	5,437
77,900	77,950	5,441
77,950	78,000	5,446
78,000	78,050	5,450
78,050	78,100	5,455
78,100	78,150	5,459
78,150	78,200	5,463
78,200	78,250	5,468
78,250	78,300	5,472
78,300	78,350	5,477
78,350	78,400	5,481
78,400	78,450	5,486
78,450	78,500	5,490
78,500	78,550	5,495
78,550	78,600	5,499
78,600	78,650	5,504
78,650	78,700	5,508
78,700	78,750	5,513
78,750	78,800	5,517
78,800	78,850	5,522
78,850	78,900	5,526
78,900	78,950	5,531
78,950	79,000	5,535
79,000	79,050	5,540
79,050	79,100	5,544
79,100	79,150	5,549
79,150	79,200	5,553
79,200	79,250	5,558
79,250	79,300	5,562
79,300	79,350	5,567
79,350	79,400	5,571
79,400	79,450	5,576
79,450	79,500	5,580
79,500	79,550	5,585
79,550	79,600	5,589
79,600	79,650	5,594
79,650	79,700	5,598
79,700	79,750	5,603
79,750	79,800	5,607
79,800	79,850	5,612
79,850	79,900	5,616
79,900	79,950	5,621
79,950	80,000	5,625
80,000	80,050	5,630
80,050	80,100	5,634
80,100	80,150	5,639
80,150	80,200	5,643
80,200	80,250	5,648
80,250	80,300	5,652
80,300	80,350	5,657
80,350	80,400	5,661
80,400	80,450	5,666
80,450	80,500	5,670
80,500	80,550	5,675
80,550	80,600	5,679
80,600	80,650	5,684
80,650	80,700	5,688
80,700	80,750	5,692
80,750	80,800	5,697
80,800	80,850	5,701
80,850	80,900	5,706
80,900	80,950	5,710
80,950	81,000	5,715
81,000	81,050	5,719
81,050	81,100	5,724
81,100	81,150	5,728
81,150	81,200	5,733
81,200	81,250	5,737
81,250	81,300	5,742
81,300	81,350	5,746
81,350	81,400	5,751
81,400	81,450	5,755
81,450	81,500	5,760
81,500	81,550	5,764
81,550	81,600	5,769
81,600	81,650	5,773

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
81,650	81,700	5,778
81,700	81,750	5,782
81,750	81,800	5,787
81,800	81,850	5,791
81,850	81,900	5,796
81,900	81,950	5,800
81,950	82,000	5,805
82,000	82,050	5,809
82,050	82,100	5,814
82,100	82,150	5,818
82,150	82,200	5,823
82,200	82,250	5,827
82,250	82,300	5,832
82,300	82,350	5,836
82,350	82,400	5,841
82,400	82,450	5,845
82,450	82,500	5,850
82,500	82,550	5,854
82,550	82,600	5,859
82,600	82,650	5,863
82,650	82,700	5,868
82,700	82,750	5,872
82,750	82,800	5,877
82,800	82,850	5,881
82,850	82,900	5,886
82,900	82,950	5,890
82,950	83,000	5,895
83,000	83,050	5,899
83,050	83,100	5,904
83,100	83,150	5,908
83,150	83,200	5,912
83,200	83,250	5,917
83,250	83,300	5,921
83,300	83,350	5,926
83,350	83,400	5,930
83,400	83,450	5,935
83,450	83,500	5,939
83,500	83,550	5,944
83,550	83,600	5,948
83,600	83,650	5,953
83,650	83,700	5,957
83,700	83,750	5,962
83,750	83,800	5,966
83,800	83,850	5,971
83,850	83,900	5,975
83,900	83,950	5,980
83,950	84,000	5,984
84,000	84,050	5,989
84,050	84,100	5,993
84,100	84,150	5,998
84,150	84,200	6,002
84,200	84,250	6,007
84,250	84,300	6,011
84,300	84,350	6,016
84,350	84,400	6,020
84,400	84,450	6,025
84,450	84,500	6,029
84,500	84,550	6,034
84,550	84,600	6,038
84,600	84,650	6,043
84,650	84,700	6,047
84,700	84,750	6,052
84,750	84,800	6,056
84,800	84,850	6,061
84,850	84,900	6,065
84,900	84,950	6,070
84,950	85,000	6,074
85,000	85,050	6,079
85,050	85,100	6,083
85,100	85,150	6,088
85,150	85,200	6,092
85,200	85,250	6,097
85,250	85,300	6,101
85,300	85,350	6,106
85,350	85,400	6,110
85,400	85,450	6,115

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
85,450	85,500	6,119
85,500	85,550	6,124
85,550	85,600	6,128
85,600	85,650	6,133
85,650	85,700	6,137
85,700	85,750	6,141
85,750	85,800	6,146
85,800	85,850	6,150
85,850	85,900	6,155
85,900	85,950	6,159
85,950	86,000	6,164
86,000	86,050	6,168
86,050	86,100	6,173
86,100	86,150	6,177
86,150	86,200	6,182
86,200	86,250	6,186
86,250	86,300	6,191
86,300	86,350	6,195
86,350	86,400	6,200
86,400	86,450	6,204
86,450	86,500	6,209
86,500	86,550	6,213
86,550	86,600	6,218
86,600	86,650	6,222
86,650	86,700	6,227
86,700	86,750	6,231
86,750	86,800	6,236
86,800	86,850	6,240
86,850	86,900	6,245
86,900	86,950	6,249
86,950	87,000	6,254
87,000	87,050	6,258
87,050	87,100	6,263
87,100	87,150	6,267
87,150	87,200	6,272
87,200	87,250	6,276
87,250	87,300	6,281
87,300	87,350	6,285
87,350	87,400	6,290
87,400	87,450	6,294
87,450	87,500	6,299
87,500	87,550	6,303
87,550	87,600	6,308
87,600	87,650	6,312
87,650	87,700	6,317
87,700	87,750	6,321
87,750	87,800	6,326
87,800	87,850	6,330
87,850	87,900	6,335
87,900	87,950	6,339
87,950	88,000	6,344
88,000	88,050	6,348
88,050	88,100	6,353
88,100	88,150	6,357
88,150	88,200	6,361
88,200	88,250	6,366
88,250	88,300	6,370
88,300	88,350	6,375
88,350	88,400	6,379
88,400	88,450	6,384
88,450	88,500	6,388
88,500	88,550	6,393
88,550	88,600	6,397
88,600	88,650	6,402
88,650	88,700	6,406
88,700	88,750	6,411
88,750	88,800	6,415
88,800	88,850	6,420
88,850	88,900	6,424
88,900	88,950	6,429
88,950	89,000	6,433
89,000	89,050	6,438
89,050	89,100	6,442
89,100	89,150	6,447
89,150	89,200	6,451
89,200	89,250	6,456

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
89,250	89,300	6,460
89,300	89,350	6,465
89,350	89,400	6,469
89,400	89,450	6,474
89,450	89,500	6,478
89,500	89,550	6,483
89,550	89,600	6,487
89,600	89,650	6,492
89,650	89,700	6,496
89,700	89,750	6,501
89,750	89,800	6,505
89,800	89,850	6,510
89,850	89,900	6,514
89,900	89,950	6,519
89,950	90,000	6,523
90,000	90,050	6,528
90,050	90,100	6,532
90,100	90,150	6,537
90,150	90,200	6,541
90,200	90,250	6,546
90,250	90,300	6,550
90,300	90,350	6,555
90,350	90,400	6,559
90,400	90,450	6,564
90,450	90,500	6,568
90,500	90,550	6,573
90,550	90,600	6,577
90,600	90,650	6,582
90,650	90,700	6,586
90,700	90,750	6,590
90,750	90,800	6,595
90,800	90,850	6,599
90,850	90,900	6,604
90,900	90,950	6,608
90,950	91,000	6,613
91,000	91,050	6,617
91,050	91,100	6,622
91,100	91,150	6,626
91,150	91,200	6,631
91,200	91,250	6,635
91,250	91,300	6,640
91,300	91,350	6,644
91,350	91,400	6,649
91,400	91,450	6,653
91,450	91,500	6,658
91,500	91,550	6,662
91,550	91,600	6,667
91,600	91,650	6,671
91,650	91,700	6,676
91,700	91,750	6,680
91,750	91,800	6,685
91,800	91,850	6,689
91,850	91,900	6,694
91,900	91,950	6,698
91,950	92,000	6,703
92,000	92,050	6,707
92,050	92,100	6,712
92,100	92,150	6,716
92,150	92,200	6,721
92,200	92,250	6,725
92,250	92,300	6,730
92,300	92,350	6,734
92,350	92,400	6,739
92,400	92,450	6,743
92,450	92,500	6,748
92,500	92,550	6,752
92,550	92,600	6,757
92,600	92,650	6,761
92,650	92,700	6,766
92,700	92,750	6,770
92,750	92,800	6,775
92,800	92,850	6,779
92,850	92,900	6,784
92,900	92,950	6,788
92,950	93,000	6,793
93,000	93,050	6,797

If line 42 of form IA1040 is: Over	But Not Over	Your Tax Is
93,050	93,100	6,802
93,100	93,150	6,806
93,150	93,200	6,810
93,200	93,250	6,815
93,250	93,300	6,819
93,300	93,350	6,824
93,350	93,400	6,828
93,400	93,450	6,833
93,450	93,500	6,837
93,500	93,550	6,842
93,550	93,600	6,846
93,600	93,650	6,851
93,650	93,700	6,855
93,700	93,750	6,860
93,750	93,800	6,864
93,800	93,850	6,869
93,850	93,900	6,873
93,900	93,950	6,878
93,950	94,000	6,882
94,000	94,050	6,887
94,050	94,100	6,891
94,100	94,150	6,896
94,150	94,200	6,900
94,200	94,250	6,905
94,250	94,300	6,909
94,300	94,350	6,914
94,350	94,400	6,918
94,400	94,450	6,923
94,450	94,500	6,927
94,500	94,550	6,932
94,550	94,600	6,936
94,600	94,650	6,941
94,650	94,700	6,945
94,700	94,750	6,950
94,750	94,800	6,954
94,800	94,850	6,959
94,850	94,900	6,963
94,900	94,950	6,968
94,950	95,000	6,972
95,000	95,050	6,977
95,050	95,100	6,981
95,100	95,150	6,986
95,150	95,200	6,990
95,200	95,250	6,995

TAXABLE INCOME OVER $95,250

If line 42 exceeds $95,250, multiply the excess over $95,225 by 8.98% (.0898) and add it to $6,995. Enter the total on line 43 of the IA 1040. Round your total.

EXAMPLE

If line 42 of IA 1040 = $110,000

STEP 1

$110,000 - $95,225 = $14,775

STEP 2

$14,775 x 8.98% = $1,326.80

STEP 3

$1,326.80 + $6,995 = $8,321.80 (round to $8,322)

Enter $8,322 on line 43 of the IA 1040.

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

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2006

01-ADAIR
0018 Adair-Casey ... 8%
0252 Anita ... 10%
2673 Nodaway Valley ... 7%
4978 Orient-Macksburg ... 20%
6264 West Central Valley ... 1%

02-ADAMS
0914 C and M ... 10%
1431 Corning ... 11%
1503 Creston ... 0%
2718 Griswold ... 12%
3609 Lenox ... 17%
4978 Orient-Macksburg ... 20%
5328 Prescott ... 0%
6651 Villisca ... 5%

03-ALLAMAKEE
0135 Allamakee ... 8%
1638 Decorah ... 3%
1972 Eastern Allamakee ... 10%
4419 MFL-Mar-Mac ... 8%
5310 Postville ... 9%

04-APPANOOSE
(see footnote below)
0081 Albia ... 11%
1071 Centerville ... 5%
4491 Moravia ... 13%
4518 Moulton-Udell ... 13%
5895 Seymour ... 11%

05-AUDUBON
0018 Adair-Casey ... 8%
0252 Anita ... 10%
0387 Atlantic ... 15%
0414 Audubon ... 8%
1413 Coon Rapids-Bayard ... 7%
2016 Elk Horn-Kimballton ... 14%
2151 Exira ... 9%
2754 Guthrie Center ... 7%
4014 Manning ... 10%

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 ... 6%

07-BLACK HAWK
1044 Cedar Falls ... 0%
1719 Denver ... 4%
1791 Dike-New Hartford ... 9%
1908 Dunkerton ... 8%
2502 Gladbrook-Reinbeck ... 10%
3042 Hudson ... 9%
3186 Janesville ... 8%
3204 Jesup ... 0%
1935 Union ... 7%
6660 Vinton-Shellsburg ... 6%
6762 Wapsie Valley ... 11%
6795 Waterloo ... 0%
6840 Waverly-Shell Rock ... 6%

08-BOONE
0472 Ballard ... 0%
0729 Boone ... 7%
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 ... 9%
6561 United ... 7%
7110 Woodward-Granger ... 8%

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 ... 11%
6840 Waverly-Shell Rock ... 6%

10-BUCHANAN
1963 East Buchanan ... 14%
3105 Independence ... 9%
3204 Jesup ... 0%
4777 North Linn ... 6%
4869 Oelwein ... 11%
6175 Starmont ... 0%
1935 Union ... 7%
6660 Vinton-Shellsburg ... 6%
6762 Wapsie Valley ... 11%
6950 West Delaware Co. ... 5%

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 ... 14%
6048 Sioux Central ... 0%
6092 South Clay ... 10%
6219 Storm Lake ... 3%

12-BUTLER
0009 AGWSR ... 16%
0153 Allison-Bristow ... 7%
0279 Aplington-Parkersburg ... 9%
1215 Clarksville ... 15%
1791 Dike-New Hartford ... 9%
2664 Greene ... 0%
2781 Hampton-Dumont ... 3%
4599 Nashua-Plainfield ... 11%
6840 Waverly-Shell Rock ... 6%

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%

14-CARROLL
0355 Ar-We-Va ... 8%
0999 Carroll ... 0%
1413 Coon Rapids-Bayard ... 7%
2520 Glidden-Ralston ... 10%
4014 Manning ... 10%
3411 Southern Cal ... 0%
6741 Wall Lake View Auburn ... 4%

15-CASS
0252 Anita ... 10%
0387 Atlantic ... 15%
0914 C and M ... 10%
2016 Elk Horn-Kimballton ... 14%
2151 Exira ... 9%
2718 Griswold ... 12%
6750 Walnut ... 7%

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 ... 11%
7038 Wilton ... 10%

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%

18-CHEROKEE
0171 Alta ... 9%
0423 Aurelia ... 8%
1152 Cherokee ... 4%
2376 Galva-Holstein ... 4%
3348 Kingsley-Pierson ... 3%
4068 Marcus-Meriden-Cleghorn ... 10%
1975 River Valley ... 14%
6048 Sioux Central ... 0%
5157 South O'Brien ... 9%

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%

* Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

20-CLARKE
1211 Clarke ... 5%
1970 East Union ... 15%
3119 Interstate 35 ... 0%
4505 Mormon Trail ... 13%
4572 Murray ... 15%

21-CLAY
1218 Clay Central-Everly ... 5%
2862 Hartley-Melvin-Sanborn ... 7%
4890 Okoboji ... 2%
5724 Ruthven-Ayrshire ... 12%
6048 Sioux Central ... 0%
6092 South Clay ... 10%
5157 South O'Brien ... 9%
6102 Spencer ... 0%
6345 Terril ... 10%

22-CLAYTON
1080 Central Clayton ... 10%
1989 Edgewood-Colesburg ... 8%
2763 Clayton Ridge ... 5%
4419 MFL-Mar-Mac ... 8%
5310 Postville ... 9%
6175 Starmont ... 0%
6591 Valley ... 6%
6961 Western Dubuque Co. ... 4%

23-CLINTON
0918 Calamus Wheatland ... 7%
0936 Camanche ... 0%
1082 Central Clinton ... 6%
1278 Clinton ... 7%
1675 Delwood ... 10%
1965 East Central ... 0%
4041 Maquoketa ... 10%
4269 Midland ... 12%
4773 Northeast ... 11%
5337 Preston ... 0%

24-CRAWFORD
0355 Ar-We-Va ... 8%
0504 Battle Creek-Ida Grove ... 7%
1917 Boyer Valley ... 14%
1134 Charter Oak-Ute ... 15%
1701 Denison ... 8%
3996 IKM ... 19%
4014 Manning ... 10%
4033 Maple Valley ... 11%
4860 Odebolt-Arthur ... 8%
5832 Schleswig ... 7%
6741 Wall Lake View Auburn ... 4%

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%

26-DAVIS
0977 Cardinal ... 8%
1619 Davis County ... 0%
0657 Eddyville-Blakesburg ... 14%
4491 Moravia ... 12%
4518 Moulton-Udell ... 12%
6592 Van Buren ... 10%

27-DECATUR
1093 Central Decatur ... 0%
1211 Clarke ... 5%
3465 Lamoni ... 12%
3705 Lineville-Clio ... 10%
4505 Mormon Trail ... 13%
4527 Mount Ayr ... 6%
4572 Murray ... 15%

28-DELAWARE
1989 Edgewood-Colesburg ... 8%
4043 Maquoketa Valley ... 0%
4446 Monticello ... 4%
4777 North Linn ... 6%
6175 Starmont ... 0%
6950 West Delaware Co. ... 5%
6961 Western Dubuque Co. ... 4%

29-DES MOINES
0882 Burlington ... 0%
1602 Danville ... 10%
2322 Fort Madison ... 0%
4203 Mediapolis ... 7%
4509 Morning Sun ... 7%
4689 New London ... 9%
6759 Wapello ... 3%
6937 West Burlington ... 0%
7047 Winfield-Mt. Union ... 0%

30-DICKINSON
1218 Clay Central-Everly ... 5%
2124 Estherville-Lincoln Central ... 10%
2846 Harris-Lake Park ... 0%
2862 Hartley-Melvin-Sanborn ... 7%
4890 Okoboji ... 2%
6120 Spirit Lake ... 4%
6345 Terril ... 10%

31-DUBUQUE
1863 Dubuque ... 0%
4041 Maquoketa ... 10%
4446 Monticello ... 4%
6961 Western Dubuque Co. ... 4%

32-EMMET
0333 Armstrong-Ringsted ... 12%
2124 Estherville-Lincoln Central ... 10%
2556 Graettinger ... 14%
6345 Terril ... 10%

33-FAYETTE
2349 Fredericksburg ... 10%
4774 North Fayette ... 8%
4869 Oelwein ... 11%
5310 Postville ... 9%
6175 Starmont ... 0%
6273 Sumner ... 8%
6509 Turkey Valley ... 0%
6591 Valley ... 6%
6762 Wapsie Valley ... 11%
6943 West Central ... 10%

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%

35-FRANKLIN
0009 AGWSR ... 16%
0108 Alden ... 10%
0594 Belmond-Klemme ... 3%
0916 Cal ... 12%
1854 Dows ... 0%
2781 Hampton-Dumont ... 3%
3150 Iowa Falls ... 10%
4266 Meservey-Thornton ... 10%
5922 Sheffield-Chapin ... 15%

36-FREMONT
2205 Farragut ... 13%
2369 Fremont-Mills ... 14%
2772 Hamburg ... 4%
5976 Shenandoah ... 9%
6003 Sidney ... 10%

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%

38-GRUNDY
0009 AGWSR ... 16%
0279 Aplington-Parkersburg ... 9%
0540 BCLUW ... 11%
1791 Dike-New Hartford ... 9%
2007 Eldora-New Providence ... 7%
2502 Gladbrook-Reinbeck ... 10%
2727 Grundy Center ... 6%

39-GUTHRIE
0018 Adair-Casey ... 8%
0414 Audubon ... 8%
1413 Coon Rapids-Bayard ... 7%
2151 Exira ... 9%
2754 Guthrie Center ... 7%
5121 Panorama ... 6%
6264 West Central Valley ... 1%

40-HAMILTON
3033 Hubbard-Radcliffe ... 0%
4775 Northeast Hamilton ... 18%
5643 Roland-Story ... 4%
6095 South Hamilton ... 4%
6246 Stratford ... 9%
6867 Webster City ... 2%

41-HANCOCK
0594 Belmond-Klemme ... 3%
1206 Clarion-Goldfield ... 8%
1449 Corwith-Wesley ... 20%
2295 Forest City ... 4%
2403 Garner-Hayfield ... 11%
4266 Meservey-Thornton ... 10%
6417 Titonka ... 10%
6633 Ventura ... 8%
0819 West Hancock ... 12%
7083 Woden-Crystal Lake ... 17%

42-HARDIN
0009 AGWSR ... 16%
0108 Alden ... 10%
0540 BCLUW ... 11%
1359 Colo-Nesco ... 11%
2007 Eldora-New Providence ... 7%
3033 Hubbard-Radcliffe ... 0%
3150 Iowa Falls ... 10%
5643 Roland-Story ... 4%

43-HARRISON
0441 A-H-S-T ... 10%
1917 Boyer Valley ... 14%
2826 Harlan ... 8%
3798 Logan-Magnolia ... 7%
4356 Missouri Valley ... 7%
6460 Tri-Center ... 0%
6969 West Harrison ... 11%
6987 West Monona ... 4%
7092 Woodbine ... 18%

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%

45-HOWARD
3029 Howard-Winneshiek ... 13%
4662 New Hampton ... 7%
5508 Riceville ... 12%
6509 Turkey Valley ... 0%

46-HUMBOLDT
1206 Clarion-Goldfield ... 8%
1944 Eagle Grove ... 7%
2493 Gilmore City-Bradgate ... 15%
3060 Humboldt ... 0%
3897 Lu Verne ... 14%
6516 Twin Rivers ... 20%
6921 West Bend-Mallard ... 11%

47-IDA
0504 Battle Creek-Ida Grove ... 7%
1701 Denison ... 8%
2376 Galva-Holstein ... 4%
4033 Maple Valley ... 11%
4860 Odebolt-Arthur ... 8%
1975 River Valley ... 14%
5823 Schaller-Crestland ... 14%
5832 Schleswig ... 7%

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 ... 10%
3154 Iowa Valley ... 15%
4271 Mid-Prairie ... 6%
6462 Tri-County ... 15%
7029 Williamsburg ... 8%

49-JACKSON
0243 Andrew ... 15%
0585 Bellevue ... 4%
1675 Delwood ... 10%
1863 Dubuque ... 0%
1965 East Central ... 0%
4041 Maquoketa ... 10%
4269 Midland ... 12%
5337 Preston ... 0%
6961 Western Dubuque Co. ... 4%

50-JASPER
0513 Baxter ... 12%
0720 Bondurant-Farrar ... 3%
1332 Colfax-Mingo ... 8%
1350 Collins-Maxwell ... 3%
3582 East Marshall ... 13%
2709 Grinnell-Newburg ... 8%
3906 Lynnville-Sully ... 8%
4725 Newton ... 3%
5319 PCM ... 5%
5166 Pella ... 4%
6101 Southeast Polk ... 5%

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

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2006

51-JEFFERSON
0977 Cardinal ... 8%
2169 Fairfield ... 5%
4536 Mount Pleasant ... 5%
5163 Pekin ... 8%
6700 Waco ... 0%
6768 Washington ... 11%

52-JOHNSON
1221 Clear Creek-Amana . 10%
1337 College ... 0%
2977 Highland ... 11%
3141 Iowa City ... 5%
3744 Lisbon ... 9%
3816 Lone Tree ... 10%
4271 Mid-Prairie ... 6%
4554 Mount Vernon ... 6%
6093 Solon ... 6%
6930 West Branch ... 10%
6975 West Liberty ... 11%
7029 Williamsburg ... 8%

53-JONES
0234 Anamosa ... 6%
3744 Lisbon ... 9%
4269 Midland ... 12%
4446 Monticello ... 4%
4554 Mount Vernon ... 6%
3691 North Cedar ... 10%
4905 Olin ... 10%
6961 Western Dubuque Co. 4%

54-KEOKUK
2097 English Valleys ... 19%
2367 Fremont ... 7%
3330 Keota ... 10%
5163 Pekin ... 8%
6012 Sigourney ... 6%
6462 Tri-County ... 15%

55-KOSSUTH
0126 Algona ... 8%
0333 Armstrong-Ringsted . 12%
1449 Corwith-Wesley ... 20%
3897 Lu Verne ... 14%
0873 North Iowa ... 15%
4778 North Kossuth ... 18%
5868 Sentral ... 16%
6417 Titonka ... 10%
6516 Twin Rivers ... 20%
6921 West Bend-Mallard ... 11%

56-LEE
1079 Central Lee ... 11%
2322 Fort Madison ... 0%
2834 Harmony ... 14%
3312 Keokuk ... 0%
4536 Mount Pleasant ... 5%

57-LINN
0099 Alburnett ... 0%
0234 Anamosa ... 6%
1053 Cedar Rapids ... 6%
1062 Center Point-Urbana .. 7%
1089 Central City ... 0%
1337 College ... 0%
3715 Linn-Mar ... 0%
3744 Lisbon ... 9%
4086 Marion ... 4%
4446 Monticello ... 4%
4554 Mount Vernon ... 6%
4777 North Linn ... 6%
6093 Solon ... 6%
6138 Springville ... 5%

58-LOUISA
1368 Columbus ... 17%
2977 Highland ... 11%
3816 Lone Tree ... 10%
3841 Louisa-Muscatine ... 10%
4203 Mediapolis ... 7%
4509 Morning Sun ... 7%
6700 Waco ... 0%
6759 Wapello ... 3%
7047 Winfield-Mt. Union ... 0%

59-LUCAS
1107 Chariton ... 8%
1211 Clarke ... 5%
4505 Mormon Trail ... 13%
5715 Russell ... 7%
6094 Southeast Warren ... 10%
6854 Wayne ... 8%

60-LYON
0747 Boyden-Hull ... 5%
1095 Central Lyon ... 11%
2457 George-Little Rock ... 17%
5607 Rock Valley ... 0%
5949 Sheldon ... 5%
6983 West Lyon ... 10%

61-MADISON
0027 Adel-DeSoto-Minburn 0%
1953 Earlham ... 0%
1970 East Union ... 15%
2673 Nodaway Valley ... 7%
3119 Interstate 35 ... 0%
4122 Martensdale-
St. Marys ... 9%
4978 Orient-Macksburg ... 20%
6615 Van Meter ... 5%
7056 Winterset ... 4%

62-MAHASKA
0657 Eddyville-Blakesburg 14%
2367 Fremont ... 7%
3906 Lynnville-Sully ... 8%
4776 North Mahaska ... 0%
5013 Oskaloosa ... 0%
5166 Pella ... 4%
6462 Tri-County ... 15%
6512 Twin Cedars ... 6%

63-MARION
1107 Chariton ... 8%
3375 Knoxville ... 5%
4212 Melcher-Dallas ... 7%
5319 PCM ... 5%
5166 Pella ... 4%
5256 Pleasantville ... 11%
6101 Southeast Polk ... 5%
6512 Twin Cedars ... 6%

64-MARSHALL
0513 Baxter ... 12%
0540 BCLUW ... 11%
1350 Collins-Maxwell ... 3%
1359 Colo-Nesco ... 11%
3582 East Marshall ... 13%
2007 Eldora-
New Providence ... 7%
2502 Gladbrook-Reinbeck 10%
2682 GMG ... 9%
4104 Marshalltown ... 0%
6985 West Marshall ... 9%

65-MILLS
2369 Fremont-Mills ... 14%
2511 Glenwood ... 0%
3645 Lewis Central ... 6%
3978 Malvern ... 15%
4751 Nishna Valley ... 12%
5976 Shenandoah ... 9%
6453 Treynor ... 0%

66-MITCHELL
4761 Nora Springs-
Rock Falls ... 0%
4995 Osage ... 5%
5508 Riceville ... 12%
5697 Rudd-Rockford-
Marble Rock ... 0%
5751 St. Ansgar ... 10%

67-MONONA
1917 Boyer Valley ... 14%
1134 Charter Oak-Ute ... 15%
4033 Maple Valley ... 11%
6969 West Harrison ... 11%
6987 West Monona ... 4%
6992 Westwood ... 7%
7002 Whiting ... 10%
7092 Woodbine ... 18%

68-MONROE
0081 Albia ... 10%
0657 Eddyville-Blakesburg 14%
4491 Moravia ... 12%
5715 Russell ... 7%

69-MONTGOMERY
2113 Essex ... 12%
2718 Griswold ... 12%
4751 Nishna Valley ... 12%
5463 Red Oak ... 8%
5976 Shenandoah ... 9%
6165 Stanton ... 10%
6651 Villisca ... 5%

70-MUSCATINE
1368 Columbus ... 17%
1611 Davenport ... 0%
1926 Durant ... 10%
3841 Louisa-Muscatine ... 10%
4581 Muscatine ... 0%
6975 West Liberty ... 11%
7038 Wilton ... 10%

71-O'BRIEN
1218 Clay Central-Everly ... 5%
2862 Hartley-Melvin-
Sanborn ... 7%
4149 MOC-Floyd Valley ... 8%
5949 Sheldon ... 5%
6048 Sioux Central ... 0%
5157 South O'Brien ... 9%

72-OSCEOLA
2846 Harris-Lake Park ... 0%
2862 Hartley-Melvin-
Sanborn ... 7%
2457 George-Little Rock ... 17%
5949 Sheldon ... 5%
5994 Sibley-Ocheyedan ... 7%

73-PAGE
1197 Clarinda ... 4%
2113 Essex ... 12%
4698 New Market ... 10%
5463 Red Oak ... 8%
5976 Shenandoah ... 9%
6097 South Page ... 5%
6165 Stanton ... 10%
6651 Villisca ... 5%

74-PALO ALTO
0333 Armstrong-Ringsted . 12%
2088 Emmetsburg ... 12%
2556 Graettinger ... 14%
3537 Laurens-Marathon ... 8%
5283 Pocahontas Area ... 0%
5724 Ruthven-Ayrshire ... 12%
5868 Sentral ... 16%
6345 Terril ... 10%
6921 West Bend-Mallard ... 11%

75-PLYMOUTH
0063 Akron-Westfield ... 13%
2988 Hinton ... 9%
3348 Kingsley-Pierson ... 3%
3555 Lawton-Bronson ... 0%
3600 Le Mars ... 0%
4068 Marcus-Meriden-
Cleghorn ... 10%
5486 Remsen-Union ... 0%
6039 Sioux City ... 6%
6990 West Sioux ... 6%

76-POCAHONTAS
0072 Albert City-Truesdale . 0%
2493 Gilmore City-
Bradgate ... 15%
3537 Laurens-Marathon ... 8%
4023 Manson-NW Webster 12%
4644 Newell-Fonda ... 0%
5283 Pocahontas Area ... 0%
5301 Pomeroy-Palmer ... 10%
6921 West Bend-Mallard ... 11%

77-POLK
0261 Ankeny ... 0%
0472 Ballard ... 0%
0720 Bondurant-Farrar ... 3%
0981 Carlisle ... 0%
1350 Collins-Maxwell ... 3%
1576 Dallas Center-Grimes 0%
1737 Des Moines ... 0%
3231 Johnston ... 0%
3942 Madrid ... 7%
4779 North Polk ... 5%
5319 PCM ... 5%
5805 Saydel ... 0%
6101 Southeast Polk ... 5%
6579 Urbandale ... 0%
6957 West Des Moines ... 0%
7110 Woodward-Granger ... 8%

78-POTTAWATTAMIE
0441 A-H-S-T ... 10%
0387 Atlantic ... 15%
1476 Council Bluffs ... 0%
2511 Glenwood ... 0%
2718 Griswold ... 12%
3645 Lewis Central ... 6%
4356 Missouri Valley ... 7%
5463 Red Oak ... 8%
4824 Riverside ... 12%
6453 Treynor ... 0%
6460 Tri-Center ... 0%
6534 Underwood ... 0%
6750 Walnut ... 7%

79-POWESHIEK
0576 Belle Plaine ... 10%
0846 Brooklyn-Guernsey-
Malcom ... 13%
1647 Deep River-Millersburg 12%
3582 East Marshall ... 13%
2709 Grinnell-Newburg ... 8%
2766 HLV ... 10%
3906 Lynnville-Sully ... 8%
4437 Montezuma ... 10%
4776 North Mahaska ... 0%
6098 South Tama ... 7%
6462 Tri-County ... 15%

80-RINGGOLD
0549 Bedford ... 10%
1224 Clearfield ... 10%
1503 Creston ... 0%
1782 Diagonal ... 20%
1970 East Union ... 15%
3465 Lamoni ... 12%
3609 Lenox ... 17%
4527 Mount Ayr ... 6%

81-SAC
0171 Alta ... 9%
2376 Galva-Holstein ... 4%
4644 Newell-Fonda ... 0%
4860 Odebolt-Arthur ... 8%
5625 Rockwell City-Lytton .. 0%
5742 Sac ... 0%
5823 Schaller-Crestland ... 14%
3411 Southern Cal ... 0%
6219 Storm Lake ... 3%
6741 Wall Lake View
Auburn ... 4%

82-SCOTT
0603 Bennett ... 10%
0621 Bettendorf ... 0%
0918 Calamus Wheatland ... 7%
1611 Davenport ... 0%
1926 Durant ... 10%
4784 North Scott ... 1%
5250 Pleasant Valley ... 0%

83-SHELBY
0441 A-H-S-T ... 10%
1917 Boyer Valley ... 14%
2016 Elk Horn-Kimballton . 14%
2826 Harlan ... 8%
3996 IKM ... 19%
4014 Manning ... 10%
6460 Tri-Center ... 0%
6750 Walnut ... 7%
7092 Woodbine ... 18%

84-SIOUX
0747 Boyden-Hull ... 5%
2457 George-Little Rock ... 17%
4149 MOC-Floyd Valley ... 8%
5486 Remsen-Union ... 0%
5607 Rock Valley ... 0%
5949 Sheldon ... 5%
6030 Sioux Center ... 6%
6983 West Lyon ... 10%
6990 West Sioux ... 6%

85-STORY
0225 Ames ... 5%
0472 Ballard ... 0%
1350 Collins-Maxwell ... 3%
1359 Colo-Nesco ... 11%
2466 Gilbert ... 0%
4617 Nevada ... 5%
4779 North Polk ... 5%
5643 Roland-Story ... 4%
6561 United ... 7%
6985 West Marshall ... 9%

86-TAMA
0576 Belle Plaine ... 10%
0609 Benton ... 6%
3582 East Marshall ... 13%
2502 Gladbrook-Reinbeck 10%
2682 GMG ... 9%
2727 Grundy Center ... 6%
4785 North Tama ... 9%
6098 South Tama ... 7%
1935 Union ... 7%

87-TAYLOR
0549 Bedford ... 10%
1224 Clearfield ... 10%
1431 Corning ... 11%
3609 Lenox ... 17%
4527 Mount Ayr ... 6%
4698 New Market ... 10%
6651 Villisca ... 5%

88-UNION
1503 Creston ... 0%
1970 East Union ... 15%
3609 Lenox ... 17%
4572 Murray ... 15%
4978 Orient-Macksburg ... 20%

89-VAN BUREN
0977 Cardinal ... 8%
1619 Davis County ... 0%
2169 Fairfield ... 5%
2834 Harmony ... 14%
4536 Mount Pleasant ... 5%
6592 Van Buren ... 10%

90-WAPELLO
0977 Cardinal ... 8%
0657 Eddyville-Blakesburg 14%
2169 Fairfield ... 5%
2367 Fremont ... 7%
5049 Ottumwa ... 0%
5163 Pekin ... 8%

91-WARREN
0981 Carlisle ... 0%
1737 Des Moines ... 0%
3114 Indianola ... 0%
3119 Interstate 35 ... 0%
4122 Martensdale-
St. Mary's ... 9%
4797 Norwalk ... 0%
5256 Pleasantville ... 11%
6094 Southeast Warren ... 10%

92-WASHINGTON
2169 Fairfield ... 5%
2977 Highland ... 11%
3330 Keota ... 10%
4271 Mid-Prairie ... 6%
5163 Pekin ... 8%
6700 Waco ... 0%
6768 Washington ... 11%
7047 Winfield-Mt. Union ... 0%

93-WAYNE
3705 Lineville-Clio ... 10%
4505 Mormon Trail ... 13%
5715 Russell ... 7%
5895 Seymour ... 10%
6854 Wayne ... 8%

94-WEBSTER
1944 Eagle Grove ... 7%
2313 Fort Dodge ... 3%
2493 Gilmore City-
Bradgate ... 15%
3060 Humboldt ... 0%
4023 Manson-NW Webster 12%
5323 Prairie Valley ... 10%
6096 SE Webster-Grand ... 6%
6246 Stratford ... 9%
6867 Webster City ... 2%

95-WINNEBAGO
2295 Forest City ... 4%
3420 Lake Mills ... 10%
0873 North Iowa ... 15%
6417 Titonka ... 10%
7083 Woden-Crystal Lake 17%

96-WINNESHIEK
0135 Allamakee ... 8%
1638 Decorah ... 3%
3029 Howard-Winneshiek . 13%
4787 North Winneshiek ... 10%
5310 Postville ... 9%
6100 South Winneshiek ... 6%
6509 Turkey Valley ... 0%

97-WOODBURY
0270 Anthon-Oto ... 14%
0504 Battle Creek-
Ida Grove ... 7%
3348 Kingsley-Pierson ... 3%
3555 Lawton-Bronson ... 0%
4033 Maple Valley ... 11%
1975 River Valley ... 14%
5877 Sergeant Bluff-Luton . 0%
6039 Sioux City ... 6%
6992 Westwood ... 7%
7098 Woodbury Central ... 5%

98-WORTH
2295 Forest City ... 4%
3420 Lake Mills ... 10%
4772 North Central ... 7%
4788 Northwood-Kensett ... 5%
5751 St. Ansgar ... 10%

99-WRIGHT
0594 Belmond-Klemme ... 3%
0916 Cal ... 12%
1206 Clarion-Goldfield ... 8%
1449 Corwith-Wesley ... 20%
1854 Dows ... 0%
1944 Eagle Grove ... 7%
3060 Humboldt ... 0%
4266 Meservey-Thornton .. 10%
4775 Northeast Hamilton .. 18%
6867 Webster City ... 2%
0819 West Hancock ... 12%

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

2006 IA 1040 Iowa Individual Income Tax Long Form

or fiscal year beginning __/__ 2006 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 ●
A.		
Spouse's last name	Spouse's first name/middle initial	Social Security Number ●
B.		

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 12/31/06 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? ☐ YES ☐ NO ▲
2	☐	Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
3	☐	Married filing separately on this combined return. Spouse use column B.
4	☐	Married filing separate returns. Spouse's name: SSN: ▲ 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)

a. **Personal Credit:** Enter 1 (Enter 2 if filing joint or head of household) ▲ X $ 40 = $ _____

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

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

d. Enter first names of dependents here: _____ e. TOTAL $ _____

SPOUSE (IF filing status 3)

a. **Personal Credit:** Enter 1 ▲ X $ 40 = $ _____

b. Enter 1 if **65 or older** and/or 1 if **blind** ▲ X $ 20 = $ _____

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

d. Enter first names of dependents here: _____ e. TOTAL $ _____

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4 Figure your gross income	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 ▲	.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 ▲	.00		
	22. Moving expense deduction from Federal form 3903	22. .00	.00		
	23. Iowa capital gains deduction.	23. .00 ▲	.00		
	24. Other adjustments	24. .00	.00		
	25. Total adjustments. ADD lines 16-24			25. .00 ▲	.00
	26. **NET INCOME.** SUBTRACT line 25 from line 15			26. .00 ▲	.00
STEP 6 Figure your Federal tax addition and deduction	27. Federal income tax refund / overpayment received in 2006	27. .00 ▲	.00		
	28. Self-employment/household employment taxes	28. .00 ▲	.00		
	29. Addition for Federal taxes. ADD lines 27 and 28			29. .00	.00
	30. Total. ADD lines 26 and 29			30. .00	.00
	31. Federal tax withheld	31. .00 ▲	.00		
	32. Federal estimated tax payments made in 2006	32. .00 ▲	.00		
	33. Additional Federal tax paid in 2006 for 2005 and prior years	33. .00 ▲	.00		
	34. Deduction for Federal taxes. ADD lines 31, 32, and 33			34. .00	.00
	35. **BALANCE.** SUBTRACT line 34 from line 30. Enter here and on line 36, side 2			35. .00	.00

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

2006 IA 1040, page 2

		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 .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		
	38. Iowa income tax if included in line 5 of Federal Schedule A	38. .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		
	40. Other deductions.	40. .00	.00		
	41. Deduction. Check one box. ☐ Itemized. Add lines 39 and 40. ☐ Standard.			41. .00 ▲	.00
	42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36.			42. .00	.00
STEP 8	43. Tax from tables or alternate tax	43. .00 ▲	.00		
Figure your tax, credits and checkoff contributions	44. Iowa lump-sum tax. 25% of Federal tax from form 4972.	44. .00 ▲	.00		
	45. Iowa minimum tax. Attach IA 6251.	45. .00 ▲	.00		
	46. Total tax. ADD lines 43, 44 and 45.			46. .00	.00
	47. Total exemption credit amount(s) from Step 3, side 1	47. .00	.00		
	48. Iowa earned income credit: **6.5% (.065) of Federal credit**	48. .00 ▲	.00		
	49. Tuition and textbook credit.	49. .00 ▲	.00		
	50. Total credits. ADD lines 47, 48 and 49.			50. .00	.00
	51. BALANCE. SUBTRACT line 50 from line 46. If less than zero, enter zero.			51. .00 ▲	.00
	52. Credit for nonresident or part-year resident. Attach IA 126 and Federal return.			52. .00 ▲	.00
	53. BALANCE. SUBTRACT line 52 from 51. If less than or equal to zero, enter zero.			53. .00	.00
	54. Other Iowa credits. Attach IA 148 Tax Credits Schedule.			54. .00 ▲	.00
	55. BALANCE. SUBTRACT line 54 from line 53.			55. .00	.00
	56. School district surtax/EMS surtax. (take percentage from table, multiply by line 55).			56. .00 ▲	.00
	57. Total Tax. ADD lines 55 and 56.			57. .00 ▲	.00
	58. Total tax before contributions. ADD Columns A & B on line 57 and enter here.			58.	.00
	59. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 59a: ▲ ____ StateFair 59b: ▲ ____ Firefighters/KeepIowa 59c: ▲ ____ Veterans 59d: ▲ ____ ADD Enter total.			59.	.00
	60. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 58 and 59.			60.	.00
STEP 9	61. Iowa income tax withheld.	61. .00 ▲	.00		
Figure your credits	62. Estimate and voucher payments made for tax year 2006	62. .00 ▲	.00		
	63. Out-of-state tax credit. Attach IA 130.	63. .00 ▲	.00		
	64. Motor vehicle fuel tax credit. Attach IA 4136.	64. .00 ▲	.00		
	65. Check One: ☐ Child and dependent care credit **OR** ☐ Early childhood development credit	65. .00 ▲	.00		
	66. Other refundable credits. Attach IA 148 Tax Credits Schedule.	66. .00 ▲	.00		
	67. TOTAL. ADD lines 61-66.	67. .00	.00		
	68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here.			68.	.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
Figure your refund or amount you owe	70. Amount of line 69 to be **REFUNDED** REFUND **Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120**			70. ▲	.00
	71. Amount of line 69 to be **applied to your 2007 estimated tax**	71. .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
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. ☐ Check if annualized income method is used			73. ▲	.00
	74. Penalty and interest. 74a. Penalty. .00 ▲ 74b. Interest .00 ▲ ADD Enter total			74.	.00
	75. **TOTAL AMOUNT DUE.** ADD lines 72, 73 and 74, and enter here. PAY THIS AMOUNT **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**			75. ▲	.00

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 Republican Party ☐	☐ $1.50 to Republican Party
$1.50 to Democratic Party ☐	☐ $1.50 to Democratic Party
$1.50 to Campaign Fund ☐	☐ $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

PLEASE

SIGN HERE

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

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.

Your Signature Date | Preparer's Signature Date

Spouse's Signature Date | Address

Daytime Telephone Number | Daytime Telephone Number | Identification Number

This return is due April 30, 2007. **Mailing Addresses: See lines 70 and 75 above.**

Iowa Department of Revenue
www.state.ia.us/tax

2006 IA 1040 Schedule A

Iowa Itemized Deductions

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 2006 Expanded Instructions on our Web site.

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

Medical and Dental Expenses

1. Medical and dental expenses ..... 1. _____ .00
2. Multiply the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 by 7.5% (.075). Enter result here. ..... 2. _____ .00
3. Subtract line 2 from line 1. If less than zero, enter zero. ..... 3. _____ .00

Taxes You Paid

4. Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX. Include School District Surtax and EMS Surtax paid in 2006. ..... 4. _____ .00
5. Real estate taxes ..... 5. _____ .00
6. Personal property taxes, including vehicle registration ..... 6. _____ .00
7. Other taxes. List the type and amount. ..... 7. _____ .00
8. Add amounts on lines 4, 5, 6, and 7. Enter the total here. ..... 8. _____ .00

Interest You Paid

9a Home mortgage interest and points reported on Federal form 1098 ..... 9a. _____ .00

9b Home mortgage interest not reported on Federal form 1098 ..... 9b. _____ .00

10. Points not reported on Federal form 1098 ..... 10. _____ .00
11. Investment interest. Attach Federal form 4952 if required. ..... 11. _____ .00
12. Add lines 9a-11. Enter total here. ..... 12. _____ .00

Gifts to Charity

13. Contributions by cash or check. Do not include contributions to Injured Veterans Grant Program (IA 1040 line 24) or School Tuition Organization Tax Credit (IA 1040 line 54) . 13. _____ .00
14. Other than by cash or check. You must attach Federal form 8283 if more than $500. .... 14. _____ .00
15. Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) ..... 15. _____ .00
16. Add lines 13 through 15. Enter total here. ..... 16. _____ .00

Casualty/Theft Loss

17. Casualty or theft loss(es). Attach Federal form 4684. ..... 17. _____ .00

Job Expenses and Misc. Deductions

18. Unreimbursed employee expenses. Attach Federal form 2106 or 2106-EZ if required. .. 18. _____ .00
19. Tax preparation fees ..... 19. _____ .00
20. Other expenses. List type and amount. _____ 20. _____ .00
21. Add the amounts on lines 18, 19, and 20. Enter the total here. ..... 21. _____ .00
22. Multiply the amount of Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* by 2% (.02). Enter the result here. ..... 22. _____ .00
23. Subtract line 22 from line 21. Enter the total. If less than zero, enter zero. ..... 23. _____ .00

Other Misc. Deductions

24. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. ..... 24. _____ .00

Total Itemized Deductions

25. If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040 is $150,500 or less ($75,250 or less if married filing separately for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here ..... 25. _____ .00

If the amount on Federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation, from line 14 of the IA 1040* is more than $150,500 ($75,250 if married filing separately for Federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, 41-104, to calculate your total deductions.

If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.

Proration of Deductions Between Spouses

Complete lines 26 through 30 ONLY if you are using filing status 3 or 4. **SPOUSE** **YOU**

26. Enter the Iowa net income of both spouses from IA 1040, line 26. ..... 26b. _____ .00 26a. _____ .00
27. Total Iowa net income, add columns 26a and 26b. Enter the total here. ..... 27. _____ .00
28. Divide the amount on line 26a by the amount on line 27. Enter the percentage here. ..... 28. _____ %
29. Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A ..... **(YOU)** 29. _____ .00
30. Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return. ..... **(SPOUSE)** 30. _____ .00

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

Iowa Department of Revenue
www.state.ia.us/tax

2006 IA 1040 Schedule B

Interest and Dividend Income

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

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 2006. 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: Taxpayer	Spouse	Joint	AMOUNT
				.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 2006. 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: Taxpayer	Spouse	Joint	AMOUNT
				.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 Department of Revenue
www.state.ia.us/tax

2006 IA 126

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
1. Wages, salaries, tips, etc.	1.	.00	.00
2. Taxable interest income	2.	.00	.00
3. Ordinary dividend income	3.	.00	.00
4. Alimony received	4.	.00	.00
5. Business income or (loss)	5.	.00	.00
6. Capital gain or (loss)	6.	.00	.00
7. Other gains or (losses)	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 or (loss)	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	▲ .00
16. Payments to an IRA, KEOGH or SEP while an Iowa resident	16.	.00	.00
17. Deduction for self-employment tax	17.	.00	.00
18. Health insurance deduction	18.	.00	.00
19. Penalty on early withdrawal of savings	19.	.00	.00
20. Alimony paid	20.	.00	.00
21. Pension/retirement income exclusion	21.	.00	.00
22. Moving expense deduction *into* Iowa only	22.	.00	.00
23. Iowa capital gains deduction	23.	.00	.00
24. Other adjustments	24.	.00	.00
25. Total adjustments. ADD lines 16-24.	25.	.00	▲ .00
26. **IOWA NET INCOME.** SUBTRACT line 25 from line 15.	26.	.00	.00
27. All-source net income from line 26, IA 1040	27.	.00	.00
		100.0%	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage.	28.	. %	. %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29.	. %	. %
30. Iowa tax on total income from line 43, IA 1040	30.	.00	.00
31. Total credits from line 50, IA 1040	31.	.00	.00
32. Tax after credits. Subtract line 31 from line 30.	32.	.00	.00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33.	.00	.00

ENTER THIS AMOUNT ON LINE 52 OF IA 1040

Iowa Department of Revenue
www.state.ia.us/tax

2006 IA 130

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

		Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received that was taxed by the other state/foreign country	1.	.00	.00
2. Gross income for residents from line 15, IA 1040	2.	.00	.00
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.	3.	%	%
4. Tax from line 55, IA 1040 (less lump sum tax and minimum tax)	4.	.00	.00
5. Multiply line 4 by the percentage on line 3.	5.	.00	.00
6. Enter the tax imposed by the other state or foreign country.	6.	.00	.00
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.	7.	.00	.00

SECTION II – **PART** YEAR IOWA RESIDENTS ONLY

		Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received **while you were an Iowa resident** that was taxed by the other state/foreign country	1.	.00	.00
2. Gross income for part-year residents from line 15, IA 126	2.	.00	.00
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.	3.	%	%
4. Tax from line 55, IA 1040 (less lump sum tax and minimum tax)	4.	.00	.00
5. Multiply line 4 by the percentage on line 3.	5.	.00	.00
6. Enter the tax imposed by the other state or foreign country.	6.	.00	.00
7. Enter the total amount of gross income taxed by the other state/foreign country.	7.	.00	.00
8. Divide line 1 by line 7 and enter the percentage. Do not exceed 100.0%.	8.	%	%
9. Multiply line 6 by the percentage on line 8.	9.	.00	.00
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.	10.	.00	.00

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U.S. POSTAGE
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STATE OF IOWA

State of Iowa
Department of Revenue
Hoover State Office Building
1305 E Walnut
Des Moines IA 50319

Make it easy on yourself...file your return electronically.

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*** Saves Time * Safe * Faster Refunds**

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Iowa TeleFile: See if you qualify to file your Iowa return by telephone for free!

ePayment Options at www.state.ia.us/tax

Direct Debit
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Note: A service fee is charged by Official Payments Corporation.

Please Support These Checkoffs

IA 1040: line 59
IA TeleFile: line 10

KEEP IOWA Beautiful

FIREFIGHTERS

VETERANS TRUST

STATE FAIR

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MAILING ADDRESSES

Receiving Refund/No Tax Due
Iowa Income Tax
Refund Processing
Hoover State Office Bldg
Des Moines IA 50319-0120

Paying Additional Tax
Mail a check or money order with an IA 1040-V Payment Voucher
Iowa Income Tax
Document Processing
PO Box 9187
Des Moines IA 50306-9187

Federal Tax Refund Amount
Contact the IRS at 1-800-829-1040 or www.irs.gov.

Where's My Iowa Refund?

Online: www.state.ia.us/tax
Call: 1-800-572-3944 (in Iowa) or 515-281-4966

Questions About Iowa Taxes?

Online: www.state.ia.us/tax
E-mail: idr@iowa.gov
Call: 515-281-3114 or 1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)

Questions About eFiling:

515-281-8453 or 1-866-503-3453, idrefile@iowa.gov

Hearing impaired TTY:

515-242-5942

Need Forms?

Online: www.state.ia.us/tax
Mail: 1-800-532-1531
Fax: 1-800-572-3943

2006 Iowa
Income Tax Returns
are due
Monday, April 30, 2007.