

# Iowa Status on Federal Extenders for Tax Year 2008

April 27, 2009

## Coupling with Federal Extenders

We continue to receive inquiries about whether Iowa will adopt the federal provisions for what are commonly referred to as the federal “extenders.” The Iowa Legislature has adjourned its 2009 session. Iowa will not be coupling with the 2008 federal law provisions related to extenders.

The federal extender provisions include:

- Educator Expenses (Line 24; IA 1040)
- Tuition and Fees (Line 24; IA 1040)
- Itemized Deduction for State Sales / Use Tax Paid (Line 4; IA Schedule A)

Iowa income tax returns must be filed based upon current Iowa law. Therefore, the extenders should not be included on Iowa returns. Taxpayers who have already filed Iowa returns and claimed one or more of the extenders should file an Iowa amended return to exclude any items originally claimed that would not qualify under current Iowa law. The Department made an assumption when printing the 2008 income tax booklet that Iowa would follow the federal treatment; therefore, the information in that booklet is contrary to this updated position.

## Other Federal Changes

As a reminder, Iowa did couple with two federal income tax changes that became effective after January 1, 2008:

- The 2008 Legislature coupled with the increased Section 179 expensing to \$250,000 for the 2008 tax year only; and
- Iowa coupled with federal changes to the 2008 research activities credit as it relates to calculation of the Iowa research activities credit.

**Instructions / forms begin on the next page.**

# IOWA

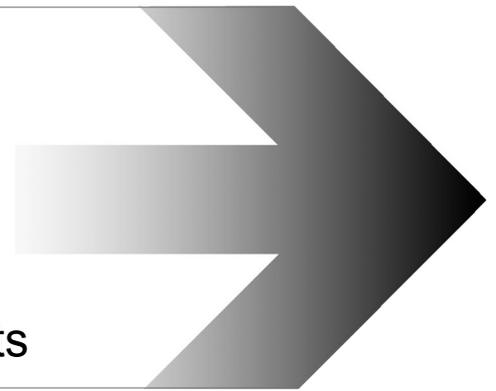


## Income Tax Booklet 2008

Long Form

Instructions

Residents and  
Part-year Residents



Expanded Instructions are online at  
[www.state.ia.us/tax](http://www.state.ia.us/tax)

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# 2008 Iowa Income Tax Information 2008

 Additional Expanded Instructions are available online at [www.state.ia.us/tax](http://www.state.ia.us/tax). 

## Due date

Iowa income tax returns are due April 30, 2009.

## 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 15, 2009, and file the Iowa income tax return by April 30, 2009, or (2) file the Iowa income tax return and pay the tax due in full on or before March 2, 2009.

## Who must file?

You must file an Iowa return if you were a resident or part-year resident of Iowa in 2008 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 IA 1040) and any Social Security phase-out amount from line 12 of the Social Security worksheet (page 2) must be added back.

- You had a net income (line 26 of the IA 1040) of more than \$9,000 and your filing status is single. (\$18,000 if 65 or older on 12/31/08)
- You had a net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single. (\$24,000 if your or your spouse is 65 or older on 12/31/08)
- You were claimed as a dependent on another person's Iowa return and had a net income (line 26 of the IA 1040) of \$5,000 or more.
- You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
- You were subject to Iowa lump-sum tax.
- You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above.
- You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if line 26 of IA 126 is less than \$1,000).

## Nonresidents and part-year residents

If you are a nonresident or a part-year resident with income from Iowa sources, you must complete both the IA 1040 and the IA 126. See instructions, page 8.

## 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 IA 1040, 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 IA 1040 on lines 60, 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.

## 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, 2009; you will automatically have until November 2, 2009, 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, 2009. 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 2008 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.

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## NEW FOR 2008

**Health care coverage:** See top right box of page 1 of form.

**Line 14:** Iowa coupled with IRS Section 179; decoupled with bonus depreciation.

**Line 27:** Do not include federal economic stimulus payment received in 2008.

**Line 40:** Iowa charitable mileage formula now uses 39 cents.

**Line 58 Checkoffs:** New - Child Abuse Prevention; Combined - Veterans Trust Fund and Volunteer Firefighters

**Lines 53 and 66:** Form IA 148 Tax Credits Schedule must be completed. The complete lists of these credits, including new or

modified ones for 2008, are online in the 2008 Expanded Instructions.

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## REMINDERS

**Line 24:** Deductions for educator expenses and tuition and fees may be taken.

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

**Federal Line References** contained in these instructions are based on the draft federal forms available at the time of printing.

**Expanded Instructions** are at [www.state.ia.us/tax](http://www.state.ia.us/tax)

# 2008 IA1040 INSTRUCTIONS

## STEP 1 NAME / ADDRESS / SOCIAL SECURITY NUMBER

**NAME AND ADDRESS:** Use the preprinted label if you have one. If the name or mailing address is incorrect, make the corrections directly on the label. If you did not receive a label, enter your information on the form.

**IF YOU OR YOUR SPOUSE IS 65 OR OLDER on 12/31/08:**

Check the box.

**ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER.**

**HEALTH CARE COVERAGE:** Indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage.

**COUNTY:** See the list beginning 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, 2008. **Nonresidents and part-year residents who moved out** of Iowa before December 31, 2008: Enter "00." **Part-year residents who moved into**

Iowa: Enter the number of the Iowa county in which you lived on December 31, 2008. **Military personnel:** Enter the county number of your Iowa residence, even if you were not physically present in Iowa on the last day of the tax year.

**SCHOOL DISTRICT NUMBER:** See the list beginning on page 16. Select the district in which you lived on December 31, 2008. 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:** If you did not live in Iowa at all during 2008, enter "0000." **Part-year residents who moved into** Iowa: Enter the Iowa school district in which you lived on the last day of 2008. **If you moved out of Iowa** before December 31, 2008, enter "9999." **Military personnel:** Enter the school district number of your Iowa residence, even if you were 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, 2008, and you do not meet the requirements for any other filing status.

**STATUS 2. (a)** You were husband and wife on December 31, 2008, or **(b)** Your spouse died during 2008 and you did not remarry during the year. If your spouse died during 2008 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 IA 1040. 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 IA 126, where a CREDIT is calculated.

**LINE 1. Wages, Salaries, Tips, Etc.** 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. Taxable Interest Income.** Include the same amounts of interest income reported on your federal return with the following modifications:

- Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, 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).

- 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.

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

**LINE 3. Ordinary Dividend Income.** Report the same dividends as you reported on your federal return with the following modifications:

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

investment trust, or regulated investment company that is attributable to federal securities.

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

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

**LINE 4. Alimony Received.** Include the same alimony as is shown on your federal return.

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

**LINE 5. Business Income/Loss.** 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. Capital Gain/Loss.** 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. Other Gains/Losses.** 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. Taxable IRA Distributions.** 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. Taxable Pensions and Annuities.** 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. Rents, Royalties, Partnerships, Estates, Etc.** 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. Farm Income/Loss.** 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. Unemployment Compensation.** 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. Taxable Social Security Benefits.** Iowa does not tax Social Security benefits in the same manner as the Internal Revenue Service. Iowa is implementing a gradual phase-out of the tax on Social Security income. For tax year 2008, the phase-out percentage is 32%. 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 through 14, 15b, 16b, 17 through 19, and 21, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099.\* If filing federal 1040A, use lines 7, 8a, 9a, 10, 11b, 12b and 13, plus one-half of any Railroad Retirement Social Security benefits from RRB-1099. Include any bonus depreciation adjustment from line 14 of the Iowa 1040 to compute correct amount. .... 3. \_\_\_\_\_
4. Enter the amount from line 8b of your federal 1040 or 1040A. .... 4. \_\_\_\_\_
5. Add lines 2, 3, and 4. .... 5. \_\_\_\_\_
6. Enter total adjustments from federal 1040, lines 23 through 32, plus any write-in adjustments you entered on the dotted line next to line 36. If filing federal 1040A, use the total of lines 16 and 17. .... 6. \_\_\_\_\_
7. Subtract line 6 from line 5. .... 7. \_\_\_\_\_
8. Enter one of the following amounts based on the federal filing status used on form 1040 or 1040A. .... 8. \_\_\_\_\_  
Single, head of household, qualifying widow(er): enter \$25,000. — Married filing joint: enter \$32,000.  
— Married filing separate: enter -0- if you lived with your spouse at anytime in 2008 or \$25,000 if you did not live with your spouse at any time in 2008.
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. Iowa Taxable Social Security Benefits before Phase-out: Enter the smaller of line 2 or line 10. .... 11. \_\_\_\_\_
12. Iowa Taxable Social Security Phase-out: Multiply line 11 by 32% (.32). .... 12. \_\_\_\_\_
13. Iowa Taxable Social Security after Phase-out (Reduced Iowa Taxable Social Security): Subtract line 12 from line 11 and enter here and on line 13 of form IA 1040. .... 13. \_\_\_\_\_

\*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. Other Income, Gambling Income, Bonus Depreciation Adjustment.** 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 2008:** Accrual-method taxpayers may now use the installment method for reporting capital gains on their Iowa returns.
- d. **College Savings Iowa or Iowa Advisor 529 Plan:** 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 60 of the IA 1040. 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 2008 which were included as income on the federal 1040 must also be added back. This includes **Cow-Calf refunds** received in 2008 (unless reported on federal Schedule F).

**k. Refunds:** State income tax refunds other than Iowa to the extent that the tax refunded in 2008 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 IA 126.

**LINE 16. Payments to an IRA, KEOGH or SEP.** 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 \$5,000 per year (\$6,000 if 50 or older) to an IRA account of the nonworking spouse and up to \$5,000 per year (\$6,000 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 \$5,000 per spouse (\$6,000 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. One-half of Self-employment Tax.** 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. Health Insurance Deduction.** 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 and Medicare D voluntary prescription drug insurance program (**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. Penalty on Early Withdrawal of Savings.** 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. Alimony Paid.** 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. Pension/Retirement Income Exclusion.** 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, 2008, 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 2008 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. Moving Expense Deduction.** Enter the deduction for moving expenses incurred in 2008. 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. Iowa Capital Gains Deduction.** This is a 100% deduction of qualifying net capital gains realized in 2008. 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. 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. Other Adjustments.** 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 or Iowa Advisor 529 Plan, up to \$2,685 per beneficiary
- h. Disability income exclusion, attach IA 2440
- i. Domestic production activities deduction, see federal return
- j. Educator expenses
- k. Employer Social Security credit from federal return
- l. Federal alcohol fuel credit from federal return
- m. Film production
- n. Foreign-earned income exclusion and/or foreign housing deduction from federal return
- o. Gains or losses from distressed sale transactions
- p. Health savings account deduction from federal return
- q. Injured veterans program, contributions to (do not put on IA Sch. A)
- r. Injured veterans program, grants from
- s. In-home health care
- t. Military exemptions
- u. Net operating loss, Iowa
- v. Organ transplant expenses
- w. Partnership income and/or S corporation income: Modifications that decreased the income
- x. Speculative shell buildings
- y. Student loan interest deduction from federal 1040, line 33
- z. Tuition and fees deduction
- aa. Victim compensation awards
- bb. Vietnam veterans bonus
- cc. Wages paid to certain individuals
- dd. Work Opportunity Credit from federal return
- ee. 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 student loan interest 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 57 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 (\$18,000 or \$24,000 if 65 or older on 12/31/08).

- 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 Social Security Phase-out amount from line 12 of the Social Security worksheet on page 2.
- d. Any amount of lump-sum distribution separately taxed on federal form 4972.
- e. 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. (\$18,000 if you are 65 or older on 12/31/08)
- 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 IA 126. If Iowa tax was withheld, you must complete the IA 1040 and the IA 126 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. (\$24,000 if you or your spouse is 65 or older on 12/31/08)
- 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 IA 126, page 8 of this booklet. You must complete the IA 1040 and the IA 126 in order to receive any refund. Illinois residents: See inside front cover, reciprocal agreement.

**MARRIED SEPARATE FILERS:** Married taxpayers filing separate combined or separate returns must use the combined income of both spouses in determining eligibility for exemption from tax. If either spouse has a net operating loss that is carried back or forward, then the other spouse cannot use the low income exemption. If the spouse with the net operating loss chooses not to carry the loss back or forward, then the other can claim the low income exemption. A statement must be attached to the return saying that the spouse with the net operating loss will not carry it back or forward.

**Nonresidents and Part-year Residents:** IMPORTANT: If you were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if Iowa-source income is less than \$1,000), you are required to file an Iowa return reporting the lump-sum and/or minimum tax even if you have no regular Iowa income tax liability.

## STEP 6 FEDERAL TAX ADDITION AND DEDUCTION

**LINE 27. Federal Income Tax Refund/Overpayment Received in 2008.** Any federal income tax refund received during 2008 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](http://www.irs.gov). If you chose to have any part of an overpayment of federal income tax credited to estimated tax payments for 2008, the amount should be claimed as 2008 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, additional child tax credit, or economic stimulus rebate.
- You are filing an Iowa return for 2008 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2008 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 2008 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. Self-employment/Household Employment Taxes.**

- 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. Federal Tax Withheld.** 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. Federal Estimated Tax Payments Made in 2008.** Enter the federal estimated income tax payments made in 2008. Include any credit applied from your 2007 federal income tax overpayment.

**MARRIED SEPARATE FILERS:** All federal estimated tax payments made in 2008 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2008 tax year.

**LINE 33. Additional Federal Tax Paid in 2008.**

- a. Enter the amount of additional federal income tax paid during 2008 for tax year 2007 and any other years before 2007. 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 2008, 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 \$6,324.00 for Social Security tax for each person and the motor vehicle fuel tax credit from the 2008 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. Total Itemized Deductions.**

- 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.
- The **itemized deduction for state sales and use tax paid** is allowed only if the taxpayer claimed it as an itemized deduction on the federal return.
- Taxpayers with the **mortgage interest credit deduction** 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 Organization Tax Credit Contributions:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 53 of the IA 1040.
- **Injured Veterans Grant Program Contributions:** These contributions do not qualify as itemized deductions.
- **Charitable Conservation Contribution Tax Credit:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 53 of the IA 1040.
- **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 2008 may be deducted as personal property tax on your Iowa Schedule A, line 6, and federal Schedule A, line 7. This deduction is for annual

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 10 people, and constructed either on a truck chassis or with special features for occasional off-road operation [Iowa Code Section 321.1(44)]. Annual 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 2008 Expanded Instructions online.

**Newer Vehicles:** Use the following worksheet to calculate the deductible amount of registration fees paid in 2008 for qualifying automobiles (model year 1998 or newer) and multipurpose vehicles (model year 1993 or newer).

**Line 37 Vehicle Registration Deduction Worksheet**

1. Enter the actual annual 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 1997 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2008.

Iowa Itemized Deduction Worksheet form IA 104 must be used if your federal AGI is more than \$159,950 (\$79,975).

See online 2008 Expanded Instructions. 41-002f (10/7/08)

**LINE 38. Iowa Income Tax if included in line 5 of federal Schedule A.** 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:** Expenses, not to exceed \$5,000, incurred in caring for a disabled relative in your home may be deducted. The expenses must be for the care of a person who is your grandchild, child, parent, or grandparent. The disabled person must be unable, by reason of physical or mental disability, to live independently and must be receiving or be eligible to receive medical assistance benefits under Title 19 of the U.S. Social Security Act. Only expenses which are not reimbursed can be claimed.

An itemized list of expenses must be included with the return. Items may include food, clothing, medical expenses not otherwise deductible, and transportation. The following expenses cannot be included: rent, mortgage payments, interest, utilities, house insurance, and taxes.

A statement from a qualified physician certifying that the person with the disability is unable to live independently must be submitted with the return the first year the deduction is taken and every third year thereafter.

**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.

**b. Adoption Expenses:** If you adopted a child during the tax year, you may be eligible to deduct a portion of the adoption expenses you paid in 2008. This deduction is taken in the year you paid the expenses even if the child is not placed in your home that year. Costs relating to the child's birth, any necessary fees, and all other costs connected with the adoption procedure are allowed. Include a list of expenses with your return.

Subtract 3% of your total Iowa net income entered on line 26 from the total of qualifying adoption expense. If married, 3% of the combined net income must be subtracted. Only the amount which exceeds 3% of your total Iowa net income may be deducted.

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

**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 39¢/mile ..... 1. \_\_\_\_\_
2. Less charitable mileage deduction entered on federal or Iowa Schedule A ..... 2. \_\_\_\_\_
3. Equals additional mileage deduction for charitable purposes. .... 3. \_\_\_\_\_

**LINE 41. Itemized or Standard Deduction.** Mark the correct box to show the deduction method used.

**STANDARD: Tax year 2008, standard deduction is:**

- Filing Status 1: \$1,750
- Filing Status 3 & 4: \$1,750 for each spouse
- Filing Status 2, 5 or 6: \$4,310

### STEP 8 TAX CALCULATION

**LINE 43. Tax from Tables or Alternate Tax.** 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 and Social Security Phase-out taken on line 12 of the Social Security worksheet on page 2 exceeds \$13,500 (\$24,000 if you or your spouse is 65 or older on 12/31/08), **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, pension exclusion from line 21 of the IA 1040 and Social Security Phase-out taken on line 12 of the Social Security worksheet on page 2. Filing statuses 3 or 4: Enter combined totals of both spouses. .... 1. \_\_\_\_\_
2. Subtract \$13,500 from line 1. (\$24,000 if you or your spouse is 65 or older on 12/31/08) ..... 2. \_\_\_\_\_
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 IA 1040. 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, IA 1040. .... 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. "Net income" for purposes of this proration is the amount from line 26, plus any pension exclusion from line 21 and Social Security Phase-out taken on line 12 of the Social Security worksheet.

**LINE 44. Iowa Lump-sum Tax.** Enter 25% of federal tax from form 4972.

**LINE 45. Iowa Minimum Tax.** 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 2008, 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. Tuition and Textbook Credit.** 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 2008 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.

**MARRIED SEPARATE FILERS:** The Tuition and Textbook Credit must be divided between husband and wife in the ratio of their respective net incomes. Any unused part of this credit cannot be used by the other spouse. Credit can be claimed only for dependents listed on the return.

**LINE 51. Credit for Nonresident or Part-year Resident.** Enter the amount of your nonresident/part-year resident tax credit from Schedule IA 126, line 33. IA 126 instructions begin on page 8. Examples are available in the Expanded Instructions. You may owe less tax by using

filing status 3 or 4. A copy of Schedule IA 126 and a copy of your federal return must be attached.

**LINE 53. Other Nonrefundable Iowa Credits.** Enter the total of the credits from Part I of the IA 148 Tax Credits Schedule. See the 2008 Expanded Instructions online for the list of credits. You must attach the IA 148 to the IA 1040.

**LINE 55. School District Surtax/EMS Surtax.** Multiply the amount on line 54 by the surtax rate and enter the result. The applicable school district is the one in which you resided on the last day of the tax year, not necessarily the district where your children attend school. Taxpayers without children, or without children in public school, are still subject to this tax. Surtax rates are listed on pages 16-17. The name of your school district may be found on your voter registration card.

**LINE 58. Contributions.** Enter your voluntary contributions to any of the "checkoffs" in boxes 58a, 58b, 58c, and 58d. Please note that you may contribute to any of the checkoffs regardless of whether you are entitled to a refund or owe additional taxes, but your contribution will reduce your refund or add to the amount you owe. Your contribution this year will qualify as a charitable contribution on next year's return if the return is filed during the calendar year. If you file an amended return, you cannot change your contribution.

**MARRIED SEPARATE FILERS:** Married couples filing separately on a combined return (filing status 3) must enter their combined checkoff amounts in the appropriate box(es) if both choose to contribute.

### STEP 9 CREDITS

**LINE 60. Iowa Income Tax Withheld.** Enter the total amount of income tax withheld for Iowa on your W-2s, W-2Gs, and/or 1099s.

**LINE 61. Estimated and Voucher Payments.** Enter the total amount of 2008 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2009 and any payments made with the IA 1040-V Payment Voucher for 2008. Also include any overpayment from your 2007 income tax return that you applied to your estimated tax for 2008.

**LINE 62. Out-of-state Tax Credit.** 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. See examples on page 10.

**LINE 63. Motor Fuel Tax Credit.** 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 64. Child and Dependent Care Credit OR Early Childhood Development Tax Credit. Only one of these credits may be taken.** 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 IA 1040, 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 64 of the IA 1040.

3. \_\_\_\_\_

**NONRESIDENTS AND PART-YEAR RESIDENTS -** The Child and Dependent Care Credit must be adjusted using the following formula:

$$\frac{\text{Iowa net income (line 26, IA 126)}}{\text{All-source net income of you and spouse (line 26, IA 1040)}} \times \frac{\text{credit calculated above}}{\text{credit on line 64}}$$

**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 2008 for each dependent from the ages of three through five.

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 tenets, 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.

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

**LINE 65. Iowa Earned Income Credit.** Enter 7.0% (0.07) of the federal Earned Income Credit claimed on your federal return. The Iowa Earned Income Credit is now a refundable credit to the extent it exceeds your calculated tax.

**NONRESIDENTS AND PART-YEAR RESIDENTS:** The Iowa Earned Income Credit must be adjusted using the following formula:

$$\frac{\text{Iowa net income (line 26, IA 126)}}{\text{All-source net income of you and spouse (line 26, IA 1040)}} \times \text{Iowa Earned Income Credit} = \text{credit on line 65}$$

**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.

**LINE 66. Other Refundable Credits.** Enter the total of other credits from Part II of the IA 148 Tax Credits Schedule. See the 2008 Expanded Instructions online for the list of credits. You must attach the IA 148 to the IA 1040.

## STEP 10 REFUND OR AMOUNT YOU OWE

### LINE 73. Penalty for Underpayment of Estimated Tax:

If you are required to make estimated tax payments but fail to make the payments, you are subject to a penalty in addition to any tax you may owe. The penalty is determined in the same way as for federal purposes. Consequently, you must include your Iowa income, lump-sum, and minimum taxes when calculating the penalty for underpayment of estimated tax.

If you are subject to this penalty, complete IA 2210 (IA 2210F for farmers and fishers) and enter the penalty on this line. Attach a copy of the IA 2210 or IA 2210F to your return. If you choose to use the annualized method of computing the penalty, attach a copy of your worksheet to your tax return.

If you are due a refund, subtract the penalty amount from the overpayment you show on line 70 or line 71.

### LINE 74. Penalty and Interest.

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

**5% Penalty for Failure to Timely Pay the Tax Due:** If you file your return on time but do not pay at least 90% of the correct tax due, you owe an additional 5% of the unpaid tax.

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

**LINE 75. You have three options to pay the amount due.** See the back cover of this booklet for electronic options. You may also mail a check or money order with an IA 1040-V Payment Voucher payable to Treasurer, State of Iowa. 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.

**Deceased Taxpayer:** If your spouse died and you are filing a joint or combined return, write on the deceased's signature line "Filing as a surviving spouse" and the date of death. Also, attach any forms required to be filed with your federal return, such as federal form 1310 or a copy of the court certificate showing your appointment as a personal representative of the decedent.

## 2008 INSTRUCTIONS FOR SCHEDULE IA126

You will need to complete the IA 1040 Long Form lines 1 – 50 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 51, 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 IA 1040 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 IA 1040 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 IA 1040 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 IA 1040 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 in 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 in 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 IA 1040 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.

**Nonresident Example 1:**

Chad is a resident of Nebraska and works in Iowa. His income includes wages earned in Iowa and interest income from a Nebraska bank. Chad will report the wages and interest on the IA 1040 as all-source income. He will list his wages only on the IA 126 as his Iowa-source income.

**Nonresident Example 2:**

Laura lived in Illinois the entire tax year. She earned \$25,000 in wages from Iowa and won \$5,000 at an Iowa casino. She will report all of her income on the IA 1040 as all-source income. Only the gambling income will be reported on the IA 126 as her Iowa-source income.

Iowa has a reciprocal agreement with Illinois, which means that wages and salaries are taxed by the individual's state of residence. All income received from gambling in Iowa is taxable to Iowa regardless of the person's state of residence.

**Part-year Resident Example:**

Jill lived and worked in Iowa the first six months of the tax year. In addition to her wages, she received interest income from an Iowa bank. Jill then moved to Missouri, where she was employed for the rest of the year. She continued to receive interest income from the Iowa bank. Jill will report all of her income from both states on the IA 1040 as all-source income. On the IA 126, she will report only the wages and interest income earned while an Iowa resident as Iowa-source income. The interest income earned the last half of the year is not considered Iowa-source income since Jill was no longer an Iowa resident.

**IOWA SCHEDULE IA130  
Out-of-State Tax Credit**

Schedule IA 130, the 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.

**Example 1 - Full-Year Iowa Residents Only**

Jennifer lived in Iowa all year but worked in both Iowa and Nebraska. She earned \$10,000 in Iowa. She also earned \$15,000 in Nebraska that was taxed by Nebraska. Jennifer would report \$25,000 on line 15 of the IA 1040 as gross income. Line 54 of the IA 1040 would be \$1,050. On the Nebraska state return the tax imposed\* on her income was \$450.

	Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.....		\$15,000
2. Gross taxable income for residents from line 15, IA 1040.....		25,000
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%).....		60%
4. Tax from line 54, IA 1040 (less lump sum tax and minimum tax).....		1,050
5. Multiply line 4 by percentage on line 3.....		630
6. Enter the tax imposed* by the other state or foreign country.....		450
7. Enter the smaller of line 5 or 6. This is your out-of-state tax credit. Enter this amount on line 62, IA 1040.....		450

**Example 2 - Part-Year Iowa Residents Only**

Benny lived in Iowa until the end of June. July 1 he moved to Missouri. He worked all year in the state of Missouri. Benny earned a salary of \$30,000 for the year, \$15,000 while he lived in Iowa and \$15,000 while he lived in Missouri. Benny also earned \$10,000 farm rental income from farmland located in Iowa. Line 54 of the IA 1040 would be \$1,292. On the Missouri state return, the tax imposed\* on his income was \$1,000.

	Column B Spouse Status 3 Only	Column A You or Joint
1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country.....		\$15,000
2. Gross taxable income for part-year residents from line 15, IA 126.....		25,000
3. Divide line 1 by line 2 and enter the percentage (not to exceed 100.0%).....		60%
4. Tax from line 54, IA 1040 (less lump sum tax and minimum tax).....		1,292
5. Multiply line 4 by percentage on line 3.....		775
6. Enter the tax imposed* by the other state or foreign country.....		1,000
7. Enter the total amount of gross income taxed by the other state/foreign country.....		30,000
8. Divide line 1 by line 7 and enter the percentage (not to exceed 100.0%).....		50%
9. Multiply line 6 by the percentage on line 8.....		500
10. Enter the smaller of line 5 or 9. This is your out-of-state tax credit. Enter this amount on line 62, IA 1040.....		500

\* "Tax imposed" is the tax calculated from the tax formula/tables on the other state/foreign country's tax return, less any non-refundable credits. Do not reduce this figure by the tax withheld or estimated tax payment made to the other state/foreign country.

## 2008 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	1,450	5
1,450	1,600	6
1,600	1,750	7
1,750	1,850	8
1,850	2,000	9
2,000	2,150	10
2,150	2,300	11
2,300	2,450	12
2,450	2,550	13
2,550	2,700	14
2,700	2,800	15
2,800	2,850	17
2,850	2,900	18
2,900	2,950	19
2,950	3,000	20
3,000	3,050	21
3,050	3,100	23
3,100	3,150	24
3,150	3,200	25
3,200	3,250	26
3,250	3,300	27
3,300	3,350	29
3,350	3,400	30
3,400	3,450	31
3,450	3,500	32
3,500	3,550	34
3,550	3,600	35
3,600	3,650	36
3,650	3,700	37
3,700	3,750	38
3,750	3,800	40
3,800	3,850	41
3,850	3,900	42
3,900	3,950	43
3,950	4,000	44
4,000	4,050	46
4,050	4,100	47
4,100	4,150	48
4,150	4,200	49
4,200	4,250	51
4,250	4,300	52
4,300	4,350	53
4,350	4,400	54
4,400	4,450	55
4,450	4,500	57
4,500	4,550	58
4,550	4,600	59
4,600	4,650	60
4,650	4,700	61
4,700	4,750	63
4,750	4,800	64
4,800	4,850	65
4,850	4,900	66
4,900	4,950	68
4,950	5,000	69
5,000	5,050	70
5,050	5,100	71
5,100	5,150	72
5,150	5,200	74
5,200	5,250	75
5,250	5,300	76
5,300	5,350	77
5,350	5,400	78
5,400	5,450	80
5,450	5,500	81
5,500	5,550	82
5,550	5,600	85
5,600	5,650	87
5,650	5,700	89
5,700	5,750	91
5,750	5,800	94

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
5,800	5,850	96
5,850	5,900	98
5,900	5,950	100
5,950	6,000	103
6,000	6,050	105
6,050	6,100	107
6,100	6,150	109
6,150	6,200	112
6,200	6,250	114
6,250	6,300	116
6,300	6,350	118
6,350	6,400	121
6,400	6,450	123
6,450	6,500	125
6,500	6,550	127
6,550	6,600	130
6,600	6,650	132
6,650	6,700	134
6,700	6,750	136
6,750	6,800	139
6,800	6,850	141
6,850	6,900	143
6,900	6,950	145
6,950	7,000	148
7,000	7,050	150
7,050	7,100	152
7,100	7,150	154
7,150	7,200	157
7,200	7,250	159
7,250	7,300	161
7,300	7,350	163
7,350	7,400	166
7,400	7,450	168
7,450	7,500	170
7,500	7,550	172
7,550	7,600	175
7,600	7,650	177
7,650	7,700	179
7,700	7,750	181
7,750	7,800	184
7,800	7,850	186
7,850	7,900	188
7,900	7,950	190
7,950	8,000	193
8,000	8,050	195
8,050	8,100	197
8,100	8,150	199
8,150	8,200	202
8,200	8,250	204
8,250	8,300	206
8,300	8,350	208
8,350	8,400	211
8,400	8,450	213
8,450	8,500	215
8,500	8,550	217
8,550	8,600	220
8,600	8,650	222
8,650	8,700	224
8,700	8,750	226
8,750	8,800	229
8,800	8,850	231
8,850	8,900	233
8,900	8,950	235
8,950	9,000	238
9,000	9,050	240
9,050	9,100	242
9,100	9,150	244
9,150	9,200	247
9,200	9,250	249
9,250	9,300	251
9,300	9,350	253
9,350	9,400	256
9,400	9,450	258
9,450	9,500	260
9,500	9,550	262
9,550	9,600	265

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
9,600	9,650	267
9,650	9,700	269
9,700	9,750	271
9,750	9,800	274
9,800	9,850	276
9,850	9,900	278
9,900	9,950	280
9,950	10,000	283
10,000	10,050	285
10,050	10,100	287
10,100	10,150	289
10,150	10,200	292
10,200	10,250	294
10,250	10,300	296
10,300	10,350	298
10,350	10,400	301
10,400	10,450	303
10,450	10,500	305
10,500	10,550	307
10,550	10,600	310
10,600	10,650	312
10,650	10,700	314
10,700	10,750	316
10,750	10,800	319
10,800	10,850	321
10,850	10,900	323
10,900	10,950	325
10,950	11,000	328
11,000	11,050	330
11,050	11,100	332
11,100	11,150	334
11,150	11,200	337
11,200	11,250	339
11,250	11,300	341
11,300	11,350	343
11,350	11,400	346
11,400	11,450	348
11,450	11,500	350
11,500	11,550	352
11,550	11,600	355
11,600	11,650	357
11,650	11,700	359
11,700	11,750	361
11,750	11,800	364
11,800	11,850	366
11,850	11,900	368
11,900	11,950	370
11,950	12,000	373
12,000	12,050	375
12,050	12,100	377
12,100	12,150	379
12,150	12,200	382
12,200	12,250	384
12,250	12,300	386
12,300	12,350	388
12,350	12,400	391
12,400	12,450	393
12,450	12,500	396
12,500	12,550	399
12,550	12,600	402
12,600	12,650	405
12,650	12,700	408
12,700	12,750	411
12,750	12,800	414
12,800	12,850	418
12,850	12,900	421
12,900	12,950	424
12,950	13,000	427
13,000	13,050	430
13,050	13,100	433
13,100	13,150	436
13,150	13,200	439
13,200	13,250	442
13,250	13,300	445
13,300	13,350	448
13,350	13,400	451

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
13,400	13,450	454
13,450	13,500	457
13,500	13,550	460
13,550	13,600	463
13,600	13,650	466
13,650	13,700	470
13,700	13,750	473
13,750	13,800	476
13,800	13,850	479
13,850	13,900	482
13,900	13,950	485
13,950	14,000	488
14,000	14,050	491
14,050	14,100	494
14,100	14,150	497
14,150	14,200	500
14,200	14,250	503
14,250	14,300	506
14,300	14,350	509
14,350	14,400	512
14,400	14,450	515
14,450	14,500	519
14,500	14,550	522
14,550	14,600	525
14,600	14,650	528
14,650	14,700	531
14,700	14,750	534
14,750	14,800	537
14,800	14,850	540
14,850	14,900	543
14,900	14,950	546
14,950	15,000	549
15,000	15,050	552
15,050	15,100	555
15,100	15,150	558
15,150	15,200	561
15,200	15,250	564
15,250	15,300	567
15,300	15,350	571
15,350	15,400	574
15,400	15,450	577
15,450	15,500	580
15,500	15,550	583
15,550	15,600	586
15,600	15,650	589
15,650	15,700	592
15,700	15,750	595
15,750	15,800	598
15,800	15,850	601
15,850	15,900	604
15,900	15,950	607
15,950	16,000	610
16,000	16,050	613
16,050	16,100	616
16,100	16,150	619
16,150	16,200	623
16,200	16,250	626
16,250	16,300	629
16,300	16,350	632
16,350	16,400	635
16,400	16,450	638
16,450	16,500	641
16,500	16,550	644
16,550	16,600	647
16,600	16,650	650
16,650	16,700	653
16,700	16,750	656
16,750	16,800	659
16,800	16,850	662
16,850	16,900	665
16,900	16,950	668
16,950	17,000	672
17,000	17,050	675
17,050	17,100	678
17,100	17,150	681
17,150	17,200	684

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
17,200	17,250	687
17,250	17,300	690
17,300	17,350	693
17,350	17,400	696
17,400	17,450	699
17,450	17,500	702
17,500	17,550	705
17,550	17,600	708
17,600	17,650	711
17,650	17,700	714
17,700	17,750	717
17,750	17,800	720
17,800	17,850	724
17,850	17,900	727
17,900	17,950	730
17,950	18,000	733
18,000	18,050	736
18,050	18,100	739
18,100	18,150	742
18,150	18,200	745
18,200	18,250	748
18,250	18,300	751
18,300	18,350	754
18,350	18,400	757
18,400	18,450	760
18,450	18,500	763
18,500	18,550	766
18,550	18,600	769
18,600	18,650	772
18,650	18,700	776
18,700	18,750	779
18,750	18,800	782
18,800	18,850	785
18,850	18,900	788
18,900	18,950	791
18,950	19,000	794
19,000	19,050	797
19,050	19,100	800

## 2008 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
21,000	21,050	921
21,050	21,100	924
21,100	21,150	927
21,150	21,200	930
21,200	21,250	934
21,250	21,300	937
21,300	21,350	940
21,350	21,400	943
21,400	21,450	947
21,450	21,500	950
21,500	21,550	953
21,550	21,600	956
21,600	21,650	959
21,650	21,700	963
21,700	21,750	966
21,750	21,800	969
21,800	21,850	972
21,850	21,900	976
21,900	21,950	979
21,950	22,000	982
22,000	22,050	985
22,050	22,100	989
22,100	22,150	992
22,150	22,200	995
22,200	22,250	998
22,250	22,300	1,002
22,300	22,350	1,005
22,350	22,400	1,008
22,400	22,450	1,011
22,450	22,500	1,015
22,500	22,550	1,018
22,550	22,600	1,021
22,600	22,650	1,024
22,650	22,700	1,028
22,700	22,750	1,031
22,750	22,800	1,034
22,800	22,850	1,037
22,850	22,900	1,040
22,900	22,950	1,044
22,950	23,000	1,047
23,000	23,050	1,050
23,050	23,100	1,053
23,100	23,150	1,057
23,150	23,200	1,060
23,200	23,250	1,063
23,250	23,300	1,066
23,300	23,350	1,070
23,350	23,400	1,073
23,400	23,450	1,076
23,450	23,500	1,079
23,500	23,550	1,083
23,550	23,600	1,086
23,600	23,650	1,089
23,650	23,700	1,092
23,700	23,750	1,096
23,750	23,800	1,099
23,800	23,850	1,102
23,850	23,900	1,105
23,900	23,950	1,109
23,950	24,000	1,112
24,000	24,050	1,115
24,050	24,100	1,118
24,100	24,150	1,121
24,150	24,200	1,125
24,200	24,250	1,128
24,250	24,300	1,131
24,300	24,350	1,134
24,350	24,400	1,138
24,400	24,450	1,141
24,450	24,500	1,144
24,500	24,550	1,147
24,550	24,600	1,151
24,600	24,650	1,154
24,650	24,700	1,157
24,700	24,750	1,160
24,750	24,800	1,164

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
24,800	24,850	1,167
24,850	24,900	1,170
24,900	24,950	1,173
24,950	25,000	1,177
25,000	25,050	1,180
25,050	25,100	1,183
25,100	25,150	1,186
25,150	25,200	1,190
25,200	25,250	1,193
25,250	25,300	1,196
25,300	25,350	1,199
25,350	25,400	1,202
25,400	25,450	1,206
25,450	25,500	1,209
25,500	25,550	1,212
25,550	25,600	1,215
25,600	25,650	1,219
25,650	25,700	1,222
25,700	25,750	1,225
25,750	25,800	1,228
25,800	25,850	1,232
25,850	25,900	1,235
25,900	25,950	1,238
25,950	26,000	1,241
26,000	26,050	1,245
26,050	26,100	1,248
26,100	26,150	1,251
26,150	26,200	1,254
26,200	26,250	1,258
26,250	26,300	1,261
26,300	26,350	1,264
26,350	26,400	1,267
26,400	26,450	1,271
26,450	26,500	1,274
26,500	26,550	1,277
26,550	26,600	1,280
26,600	26,650	1,283
26,650	26,700	1,287
26,700	26,750	1,290
26,750	26,800	1,293
26,800	26,850	1,296
26,850	26,900	1,300
26,900	26,950	1,303
26,950	27,000	1,306
27,000	27,050	1,309
27,050	27,100	1,313
27,100	27,150	1,316
27,150	27,200	1,319
27,200	27,250	1,322
27,250	27,300	1,326
27,300	27,350	1,329
27,350	27,400	1,332
27,400	27,450	1,335
27,450	27,500	1,339
27,500	27,550	1,342
27,550	27,600	1,345
27,600	27,650	1,348
27,650	27,700	1,352
27,700	27,750	1,355
27,750	27,800	1,359
27,800	27,850	1,362
27,850	27,900	1,365
27,900	27,950	1,369
27,950	28,000	1,372
28,000	28,050	1,376
28,050	28,100	1,379
28,100	28,150	1,382
28,150	28,200	1,386
28,200	28,250	1,389
28,250	28,300	1,393
28,300	28,350	1,396
28,350	28,400	1,399
28,400	28,450	1,403
28,450	28,500	1,406
28,500	28,550	1,410
28,550	28,600	1,413

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
28,600	28,650	1,416
28,650	28,700	1,420
28,700	28,750	1,423
28,750	28,800	1,427
28,800	28,850	1,430
28,850	28,900	1,433
28,900	28,950	1,437
28,950	29,000	1,440
29,000	29,050	1,444
29,050	29,100	1,447
29,100	29,150	1,450
29,150	29,200	1,454
29,200	29,250	1,457
29,250	29,300	1,461
29,300	29,350	1,464
29,350	29,400	1,467
29,400	29,450	1,471
29,450	29,500	1,474
29,500	29,550	1,478
29,550	29,600	1,481
29,600	29,650	1,484
29,650	29,700	1,488
29,700	29,750	1,491
29,750	29,800	1,495
29,800	29,850	1,498
29,850	29,900	1,501
29,900	29,950	1,505
29,950	30,000	1,508
30,000	30,050	1,512
30,050	30,100	1,515
30,100	30,150	1,518
30,150	30,200	1,522
30,200	30,250	1,525
30,250	30,300	1,529
30,300	30,350	1,532
30,350	30,400	1,535
30,400	30,450	1,539
30,450	30,500	1,542
30,500	30,550	1,546
30,550	30,600	1,549
30,600	30,650	1,552
30,650	30,700	1,556
30,700	30,750	1,559
30,750	30,800	1,563
30,800	30,850	1,566
30,850	30,900	1,569
30,900	30,950	1,573
30,950	31,000	1,576
31,000	31,050	1,580
31,050	31,100	1,583
31,100	31,150	1,586
31,150	31,200	1,590
31,200	31,250	1,593
31,250	31,300	1,597
31,300	31,350	1,600
31,350	31,400	1,603
31,400	31,450	1,607
31,450	31,500	1,610
31,500	31,550	1,614
31,550	31,600	1,617
31,600	31,650	1,620
31,650	31,700	1,624
31,700	31,750	1,627
31,750	31,800	1,631
31,800	31,850	1,634
31,850	31,900	1,637
31,900	31,950	1,641
31,950	32,000	1,644
32,000	32,050	1,648
32,050	32,100	1,651
32,100	32,150	1,654
32,150	32,200	1,658
32,200	32,250	1,661
32,250	32,300	1,665
32,300	32,350	1,668
32,350	32,400	1,671

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
32,400	32,450	1,675
32,450	32,500	1,678
32,500	32,550	1,682
32,550	32,600	1,685
32,600	32,650	1,688
32,650	32,700	1,692
32,700	32,750	1,695
32,750	32,800	1,699
32,800	32,850	1,702
32,850	32,900	1,705
32,900	32,950	1,709
32,950	33,000	1,712
33,000	33,050	1,716
33,050	33,100	1,719
33,100	33,150	1,722
33,150	33,200	1,726
33,200	33,250	1,729
33,250	33,300	1,733
33,300	33,350	1,736
33,350	33,400	1,739
33,400	33,450	1,743
33,450	33,500	1,746
33,500	33,550	1,750
33,550	33,600	1,753
33,600	33,650	1,756
33,650	33,700	1,760
33,700	33,750	1,763
33,750	33,800	1,767
33,800	33,850	1,770
33,850	33,900	1,773
33,900	33,950	1,777
33,950	34,000	1,780
34,000	34,050	1,784
34,050	34,100	1,787
34,100	34,150	1,790
34,150	34,200	1,794
34,200	34,250	1,797
34,250	34,300	1,801
34,300	34,350	1,804
34,350	34,400	1,807
34,400	34,450	1,811
34,450	34,500	1,814
34,500	34,550	1,818
34,550	34,600	1,821
34,600	34,650	1,824
34,650	34,700	1,828
34,700	34,750	1,831
34,750	34,800	1,835
34,800	34,850	1,838
34,850	34,900	1,841
34,900	34,950	1,845
34,950	35,000	1,848
35,000	35,050	1,852
35,050	35,100	1,855
35,100	35,150	1,858
35,150	35,200	1,862
35,200	35,250	1,865
35,250	35,300	1,869
35,300	35,350	1,872
35,350	35,400	1,875
35,400	35,450	1,879
35,450	35,500	1,882
35,500	35,550	1,886
35,550	35,600	1,889
35,600	35,650	1,892
35,650	35,700	1,896
35,700	35,750	1,899
35,750	35,800	1,903
35,800	35,850	1,906
35,850	35,900	1,909
35,900	35,950	1,913
35,950	36,000	1,916
36,000	36,050	1,920
36,050	36,100	1,923
36,100	36,150	1,926
36,150	36,200	1,930

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
36,200	36,250	1,933
36,250	36,300	1,937
36,300	36,350	1,940
36,350	36,400	1,943
36,400	36,450	1,947
36,450	36,500	1,950
36,500	36,550	1,954
36,550	36,600	1,957
36,600	36,650	1,960
36,650	3	

## 2008 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
40,000	40,050	2,192
40,050	40,100	2,195
40,100	40,150	2,198
40,150	40,200	2,202
40,200	40,250	2,205
40,250	40,300	2,209
40,300	40,350	2,212
40,350	40,400	2,215
40,400	40,450	2,219
40,450	40,500	2,222
40,500	40,550	2,226
40,550	40,600	2,229
40,600	40,650	2,232
40,650	40,700	2,236
40,700	40,750	2,239
40,750	40,800	2,243
40,800	40,850	2,246
40,850	40,900	2,249
40,900	40,950	2,253
40,950	41,000	2,256
41,000	41,050	2,260
41,050	41,100	2,263
41,100	41,150	2,266
41,150	41,200	2,270
41,200	41,250	2,273
41,250	41,300	2,277
41,300	41,350	2,280
41,350	41,400	2,283
41,400	41,450	2,287
41,450	41,500	2,291
41,500	41,550	2,295
41,550	41,600	2,299
41,600	41,650	2,303
41,650	41,700	2,307
41,700	41,750	2,311
41,750	41,800	2,315
41,800	41,850	2,319
41,850	41,900	2,323
41,900	41,950	2,327
41,950	42,000	2,331
42,000	42,050	2,335
42,050	42,100	2,339
42,100	42,150	2,343
42,150	42,200	2,347
42,200	42,250	2,351
42,250	42,300	2,355
42,300	42,350	2,359
42,350	42,400	2,363
42,400	42,450	2,367
42,450	42,500	2,371
42,500	42,550	2,375
42,550	42,600	2,379
42,600	42,650	2,382
42,650	42,700	2,386
42,700	42,750	2,390
42,750	42,800	2,394
42,800	42,850	2,398
42,850	42,900	2,402
42,900	42,950	2,406
42,950	43,000	2,410
43,000	43,050	2,414
43,050	43,100	2,418
43,100	43,150	2,422
43,150	43,200	2,426
43,200	43,250	2,430
43,250	43,300	2,434
43,300	43,350	2,438
43,350	43,400	2,442
43,400	43,450	2,446
43,450	43,500	2,450
43,500	43,550	2,454
43,550	43,600	2,458
43,600	43,650	2,462
43,650	43,700	2,466
43,700	43,750	2,470
43,750	43,800	2,474

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
43,800	43,850	2,478
43,850	43,900	2,481
43,900	43,950	2,485
43,950	44,000	2,489
44,000	44,050	2,493
44,050	44,100	2,497
44,100	44,150	2,501
44,150	44,200	2,505
44,200	44,250	2,509
44,250	44,300	2,513
44,300	44,350	2,517
44,350	44,400	2,521
44,400	44,450	2,525
44,450	44,500	2,529
44,500	44,550	2,533
44,550	44,600	2,537
44,600	44,650	2,541
44,650	44,700	2,545
44,700	44,750	2,549
44,750	44,800	2,553
44,800	44,850	2,557
44,850	44,900	2,561
44,900	44,950	2,565
44,950	45,000	2,569
45,000	45,050	2,573
45,050	45,100	2,577
45,100	45,150	2,580
45,150	45,200	2,584
45,200	45,250	2,588
45,250	45,300	2,592
45,300	45,350	2,596
45,350	45,400	2,600
45,400	45,450	2,604
45,450	45,500	2,608
45,500	45,550	2,612
45,550	45,600	2,616
45,600	45,650	2,620
45,650	45,700	2,624
45,700	45,750	2,628
45,750	45,800	2,632
45,800	45,850	2,636
45,850	45,900	2,640
45,900	45,950	2,644
45,950	46,000	2,648
46,000	46,050	2,652
46,050	46,100	2,656
46,100	46,150	2,660
46,150	46,200	2,664
46,200	46,250	2,668
46,250	46,300	2,672
46,300	46,350	2,676
46,350	46,400	2,679
46,400	46,450	2,683
46,450	46,500	2,687
46,500	46,550	2,691
46,550	46,600	2,695
46,600	46,650	2,699
46,650	46,700	2,703
46,700	46,750	2,707
46,750	46,800	2,711
46,800	46,850	2,715
46,850	46,900	2,719
46,900	46,950	2,723
46,950	47,000	2,727
47,000	47,050	2,731
47,050	47,100	2,735
47,100	47,150	2,739
47,150	47,200	2,743
47,200	47,250	2,747
47,250	47,300	2,751
47,300	47,350	2,755
47,350	47,400	2,759
47,400	47,450	2,763
47,450	47,500	2,767
47,500	47,550	2,771
47,550	47,600	2,775

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
47,600	47,650	2,778
47,650	47,700	2,782
47,700	47,750	2,786
47,750	47,800	2,790
47,800	47,850	2,794
47,850	47,900	2,798
47,900	47,950	2,802
47,950	48,000	2,806
48,000	48,050	2,810
48,050	48,100	2,814
48,100	48,150	2,818
48,150	48,200	2,822
48,200	48,250	2,826
48,250	48,300	2,830
48,300	48,350	2,834
48,350	48,400	2,838
48,400	48,450	2,842
48,450	48,500	2,846
48,500	48,550	2,850
48,550	48,600	2,854
48,600	48,650	2,858
48,650	48,700	2,862
48,700	48,750	2,866
48,750	48,800	2,870
48,800	48,850	2,874
48,850	48,900	2,877
48,900	48,950	2,881
48,950	49,000	2,885
49,000	49,050	2,889
49,050	49,100	2,893
49,100	49,150	2,897
49,150	49,200	2,901
49,200	49,250	2,905
49,250	49,300	2,909
49,300	49,350	2,913
49,350	49,400	2,917
49,400	49,450	2,921
49,450	49,500	2,925
49,500	49,550	2,929
49,550	49,600	2,933
49,600	49,650	2,937
49,650	49,700	2,941
49,700	49,750	2,945
49,750	49,800	2,949
49,800	49,850	2,953
49,850	49,900	2,957
49,900	49,950	2,961
49,950	50,000	2,965
50,000	50,050	2,969
50,050	50,100	2,973
50,100	50,150	2,976
50,150	50,200	2,980
50,200	50,250	2,984
50,250	50,300	2,988
50,300	50,350	2,992
50,350	50,400	2,996
50,400	50,450	3,000
50,450	50,500	3,004
50,500	50,550	3,008
50,550	50,600	3,012
50,600	50,650	3,016
50,650	50,700	3,020
50,700	50,750	3,024
50,750	50,800	3,028
50,800	50,850	3,032
50,850	50,900	3,036
50,900	50,950	3,040
50,950	51,000	3,044
51,000	51,050	3,048
51,050	51,100	3,052
51,100	51,150	3,056
51,150	51,200	3,060
51,200	51,250	3,064
51,250	51,300	3,068
51,300	51,350	3,072
51,350	51,400	3,075

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
51,400	51,450	3,079
51,450	51,500	3,083
51,500	51,550	3,087
51,550	51,600	3,091
51,600	51,650	3,095
51,650	51,700	3,099
51,700	51,750	3,103
51,750	51,800	3,107
51,800	51,850	3,111
51,850	51,900	3,115
51,900	51,950	3,119
51,950	52,000	3,123
52,000	52,050	3,127
52,050	52,100	3,131
52,100	52,150	3,135
52,150	52,200	3,139
52,200	52,250	3,143
52,250	52,300	3,147
52,300	52,350	3,151
52,350	52,400	3,155
52,400	52,450	3,159
52,450	52,500	3,163
52,500	52,550	3,167
52,550	52,600	3,171
52,600	52,650	3,174
52,650	52,700	3,178
52,700	52,750	3,182
52,750	52,800	3,186
52,800	52,850	3,190
52,850	52,900	3,194
52,900	52,950	3,198
52,950	53,000	3,202
53,000	53,050	3,206
53,050	53,100	3,210
53,100	53,150	3,214
53,150	53,200	3,218
53,200	53,250	3,222
53,250	53,300	3,226
53,300	53,350	3,230
53,350	53,400	3,234
53,400	53,450	3,238
53,450	53,500	3,242
53,500	53,550	3,246
53,550	53,600	3,250
53,600	53,650	3,254
53,650	53,700	3,258
53,700	53,750	3,262
53,750	53,800	3,266
53,800	53,850	3,270
53,850	53,900	3,273
53,900	53,950	3,277
53,950	54,000	3,281
54,000	54,050	3,285
54,050	54,100	3,289
54,100	54,150	3,293
54,150	54,200	3,297
54,200	54,250	3,301
54,250	54,300	3,305
54,300	54,350	3,309
54,350	54,400	3,313
54,400	54,450	3,317
54,450	54,500	3,321
54,500	54,550	3,325
54,550	54,600	3,329
54,600	54,650	3,333
54,650	54,700	3,337
54,700	54,750	3,341
54,750	54,800	3,345
54,800	54,850	3,349
54,850	54,900	3,353
54,900	54,950	3,357
54,950	55,000	3,361
55,000	55,050	3,365
55,050	55,100	3,369
55,100	55,150	3,372
55,150	55,200	3,376

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
55,200	55,250	3,380
55,250	55,300	3,384
55,300	55,350	3,388
55,350	55,400	3,392
55,400	55,450	3,396
55,450	55,500	3,400
55,500	55,550	3,404
55,550	55,600	3,408

## 2008 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
59,000	59,050	3,681
59,050	59,100	3,685
59,100	59,150	3,689
59,150	59,200	3,693
59,200	59,250	3,697
59,250	59,300	3,701
59,300	59,350	3,705
59,350	59,400	3,709
59,400	59,450	3,713
59,450	59,500	3,717
59,500	59,550	3,721
59,550	59,600	3,725
59,600	59,650	3,729
59,650	59,700	3,733
59,700	59,750	3,737
59,750	59,800	3,741
59,800	59,850	3,745
59,850	59,900	3,749
59,900	59,950	3,753
59,950	60,000	3,757
60,000	60,050	3,761
60,050	60,100	3,765
60,100	60,150	3,768
60,150	60,200	3,772
60,200	60,250	3,776
60,250	60,300	3,780
60,300	60,350	3,784
60,350	60,400	3,788
60,400	60,450	3,792
60,450	60,500	3,796
60,500	60,550	3,800
60,550	60,600	3,804
60,600	60,650	3,808
60,650	60,700	3,812
60,700	60,750	3,816
60,750	60,800	3,820
60,800	60,850	3,824
60,850	60,900	3,828
60,900	60,950	3,832
60,950	61,000	3,836
61,000	61,050	3,840
61,050	61,100	3,844
61,100	61,150	3,848
61,150	61,200	3,852
61,200	61,250	3,856
61,250	61,300	3,860
61,300	61,350	3,864
61,350	61,400	3,867
61,400	61,450	3,871
61,450	61,500	3,875
61,500	61,550	3,879
61,550	61,600	3,883
61,600	61,650	3,887
61,650	61,700	3,891
61,700	61,750	3,895
61,750	61,800	3,899
61,800	61,850	3,903
61,850	61,900	3,907
61,900	61,950	3,911
61,950	62,000	3,915
62,000	62,050	3,919
62,050	62,100	3,923
62,100	62,150	3,928
62,150	62,200	3,932
62,200	62,250	3,937
62,250	62,300	3,941
62,300	62,350	3,946
62,350	62,400	3,950
62,400	62,450	3,955
62,450	62,500	3,959
62,500	62,550	3,964
62,550	62,600	3,968
62,600	62,650	3,973
62,650	62,700	3,977
62,700	62,750	3,981
62,750	62,800	3,986

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
62,800	62,850	3,990
62,850	62,900	3,995
62,900	62,950	3,999
62,950	63,000	4,004
63,000	63,050	4,008
63,050	63,100	4,013
63,100	63,150	4,017
63,150	63,200	4,022
63,200	63,250	4,026
63,250	63,300	4,031
63,300	63,350	4,035
63,350	63,400	4,040
63,400	63,450	4,044
63,450	63,500	4,049
63,500	63,550	4,053
63,550	63,600	4,058
63,600	63,650	4,062
63,650	63,700	4,067
63,700	63,750	4,071
63,750	63,800	4,076
63,800	63,850	4,080
63,850	63,900	4,085
63,900	63,950	4,089
63,950	64,000	4,094
64,000	64,050	4,098
64,050	64,100	4,103
64,100	64,150	4,107
64,150	64,200	4,112
64,200	64,250	4,116
64,250	64,300	4,121
64,300	64,350	4,125
64,350	64,400	4,130
64,400	64,450	4,134
64,450	64,500	4,139
64,500	64,550	4,143
64,550	64,600	4,148
64,600	64,650	4,152
64,650	64,700	4,157
64,700	64,750	4,161
64,750	64,800	4,166
64,800	64,850	4,170
64,850	64,900	4,175
64,900	64,950	4,179
64,950	65,000	4,184
65,000	65,050	4,188
65,050	65,100	4,193
65,100	65,150	4,197
65,150	65,200	4,202
65,200	65,250	4,206
65,250	65,300	4,210
65,300	65,350	4,215
65,350	65,400	4,219
65,400	65,450	4,224
65,450	65,500	4,228
65,500	65,550	4,233
65,550	65,600	4,237
65,600	65,650	4,242
65,650	65,700	4,246
65,700	65,750	4,251
65,750	65,800	4,255
65,800	65,850	4,260
65,850	65,900	4,264
65,900	65,950	4,269
65,950	66,000	4,273
66,000	66,050	4,278
66,050	66,100	4,282
66,100	66,150	4,287
66,150	66,200	4,291
66,200	66,250	4,296
66,250	66,300	4,300
66,300	66,350	4,305
66,350	66,400	4,309
66,400	66,450	4,314
66,450	66,500	4,318
66,500	66,550	4,323
66,550	66,600	4,327

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
66,600	66,650	4,332
66,650	66,700	4,336
66,700	66,750	4,341
66,750	66,800	4,345
66,800	66,850	4,350
66,850	66,900	4,354
66,900	66,950	4,359
66,950	67,000	4,363
67,000	67,050	4,368
67,050	67,100	4,372
67,100	67,150	4,377
67,150	67,200	4,381
67,200	67,250	4,386
67,250	67,300	4,390
67,300	67,350	4,395
67,350	67,400	4,399
67,400	67,450	4,404
67,450	67,500	4,408
67,500	67,550	4,413
67,550	67,600	4,417
67,600	67,650	4,422
67,650	67,700	4,426
67,700	67,750	4,430
67,750	67,800	4,435
67,800	67,850	4,439
67,850	67,900	4,444
67,900	67,950	4,448
67,950	68,000	4,453
68,000	68,050	4,457
68,050	68,100	4,462
68,100	68,150	4,466
68,150	68,200	4,471
68,200	68,250	4,475
68,250	68,300	4,480
68,300	68,350	4,484
68,350	68,400	4,489
68,400	68,450	4,493
68,450	68,500	4,498
68,500	68,550	4,502
68,550	68,600	4,507
68,600	68,650	4,511
68,650	68,700	4,516
68,700	68,750	4,520
68,750	68,800	4,525
68,800	68,850	4,529
68,850	68,900	4,534
68,900	68,950	4,538
68,950	69,000	4,543
69,000	69,050	4,547
69,050	69,100	4,552
69,100	69,150	4,556
69,150	69,200	4,561
69,200	69,250	4,565
69,250	69,300	4,570
69,300	69,350	4,574
69,350	69,400	4,579
69,400	69,450	4,583
69,450	69,500	4,588
69,500	69,550	4,592
69,550	69,600	4,597
69,600	69,650	4,601
69,650	69,700	4,606
69,700	69,750	4,610
69,750	69,800	4,615
69,800	69,850	4,619
69,850	69,900	4,624
69,900	69,950	4,628
69,950	70,000	4,633
70,000	70,050	4,637
70,050	70,100	4,642
70,100	70,150	4,646
70,150	70,200	4,651
70,200	70,250	4,655
70,250	70,300	4,659
70,300	70,350	4,664
70,350	70,400	4,668

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
70,400	70,450	4,673
70,450	70,500	4,677
70,500	70,550	4,682
70,550	70,600	4,686
70,600	70,650	4,691
70,650	70,700	4,695
70,700	70,750	4,700
70,750	70,800	4,704
70,800	70,850	4,709
70,850	70,900	4,713
70,900	70,950	4,718
70,950	71,000	4,722
71,000	71,050	4,727
71,050	71,100	4,731
71,100	71,150	4,736
71,150	71,200	4,740
71,200	71,250	4,745
71,250	71,300	4,749
71,300	71,350	4,754
71,350	71,400	4,758
71,400	71,450	4,763
71,450	71,500	4,767
71,500	71,550	4,772
71,550	71,600	4,776
71,600	71,650	4,781
71,650	71,700	4,785
71,700	71,750	4,790
71,750	71,800	4,794
71,800	71,850	4,799
71,850	71,900	4,803
71,900	71,950	4,808
71,950	72,000	4,812
72,000	72,050	4,817
72,050	72,100	4,821
72,100	72,150	4,826
72,150	72,200	4,830
72,200	72,250	4,835
72,250	72,300	4,839
72,300	72,350	4,844
72,350	72,400	4,848
72,400	72,450	4,853
72,450	72,500	4,857
72,500	72,550	4,862
72,550	72,600	4,866
72,600	72,650	4,871
72,650	72,700	4,875
72,700	72,750	4,879
72,750	72,800	4,884
72,800	72,850	4,888
72,850	72,900	4,893
72,900	72,950	4,897
72,950	73,000	4,902
73,000	73,050	4,906
73,050	73,100	4,911
73,100	73,150	4,915
73,150	73,200	4,920
73,200	73,250	4,924
73,250	73,300	4,929
73,300	73,350	4,933
73,350	73,400	4,938
73,400	73,450	4,942
73,450	73,500	4,947
73,500	73,550	4,951
73,550	73,600	4,956
73,600	73,650	4,960
73,650	73,700	4,965
73,700	73,750	4,969
73,750	73,800	4,974
73,800	73,850	4,978
73,850	73,900	4,983
73,900	73,950	4,987
73,950	74,000	4,992
74,000	74,050	4,996
74,050	74,100	5,001
74,100	74,150	5,005
74,150	74,200	5,010

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
74,200	74,250	5,014
74,250	74,300	5,019
74,300	74,350	5,023
74,350	74,400	5,028
74,400	74,450	5,032
74,450	74,500	5,037
74,500	74,550	5,041
74,550	74,600	5,046

## 2008 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
78,000	78,050	5,355
78,050	78,100	5,360
78,100	78,150	5,364
78,150	78,200	5,369
78,200	78,250	5,373
78,250	78,300	5,378
78,300	78,350	5,382
78,350	78,400	5,387
78,400	78,450	5,391
78,450	78,500	5,396
78,500	78,550	5,400
78,550	78,600	5,405
78,600	78,650	5,409
78,650	78,700	5,414
78,700	78,750	5,418
78,750	78,800	5,423
78,800	78,850	5,427
78,850	78,900	5,432
78,900	78,950	5,436
78,950	79,000	5,441
79,000	79,050	5,445
79,050	79,100	5,450
79,100	79,150	5,454
79,150	79,200	5,459
79,200	79,250	5,463
79,250	79,300	5,468
79,300	79,350	5,472
79,350	79,400	5,477
79,400	79,450	5,481
79,450	79,500	5,486
79,500	79,550	5,490
79,550	79,600	5,495
79,600	79,650	5,499
79,650	79,700	5,504
79,700	79,750	5,508
79,750	79,800	5,513
79,800	79,850	5,517
79,850	79,900	5,522
79,900	79,950	5,526
79,950	80,000	5,531
80,000	80,050	5,535
80,050	80,100	5,540
80,100	80,150	5,544
80,150	80,200	5,549
80,200	80,250	5,553
80,250	80,300	5,557
80,300	80,350	5,562
80,350	80,400	5,566
80,400	80,450	5,571
80,450	80,500	5,575
80,500	80,550	5,580
80,550	80,600	5,584
80,600	80,650	5,589
80,650	80,700	5,593
80,700	80,750	5,598
80,750	80,800	5,602
80,800	80,850	5,607
80,850	80,900	5,611
80,900	80,950	5,616
80,950	81,000	5,620
81,000	81,050	5,625
81,050	81,100	5,629
81,100	81,150	5,634
81,150	81,200	5,638
81,200	81,250	5,643
81,250	81,300	5,647
81,300	81,350	5,652
81,350	81,400	5,656
81,400	81,450	5,661
81,450	81,500	5,665
81,500	81,550	5,670
81,550	81,600	5,674
81,600	81,650	5,679
81,650	81,700	5,683
81,700	81,750	5,688
81,750	81,800	5,692

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
81,800	81,850	5,697
81,850	81,900	5,701
81,900	81,950	5,706
81,950	82,000	5,710
82,000	82,050	5,715
82,050	82,100	5,719
82,100	82,150	5,724
82,150	82,200	5,728
82,200	82,250	5,733
82,250	82,300	5,737
82,300	82,350	5,742
82,350	82,400	5,746
82,400	82,450	5,751
82,450	82,500	5,755
82,500	82,550	5,760
82,550	82,600	5,764
82,600	82,650	5,769
82,650	82,700	5,773
82,700	82,750	5,777
82,750	82,800	5,782
82,800	82,850	5,786
82,850	82,900	5,791
82,900	82,950	5,795
82,950	83,000	5,800
83,000	83,050	5,804
83,050	83,100	5,809
83,100	83,150	5,813
83,150	83,200	5,818
83,200	83,250	5,822
83,250	83,300	5,827
83,300	83,350	5,831
83,350	83,400	5,836
83,400	83,450	5,840
83,450	83,500	5,845
83,500	83,550	5,849
83,550	83,600	5,854
83,600	83,650	5,858
83,650	83,700	5,863
83,700	83,750	5,867
83,750	83,800	5,872
83,800	83,850	5,876
83,850	83,900	5,881
83,900	83,950	5,885
83,950	84,000	5,890
84,000	84,050	5,894
84,050	84,100	5,899
84,100	84,150	5,903
84,150	84,200	5,908
84,200	84,250	5,912
84,250	84,300	5,917
84,300	84,350	5,921
84,350	84,400	5,926
84,400	84,450	5,930
84,450	84,500	5,935
84,500	84,550	5,939
84,550	84,600	5,944
84,600	84,650	5,948
84,650	84,700	5,953
84,700	84,750	5,957
84,750	84,800	5,962
84,800	84,850	5,966
84,850	84,900	5,971
84,900	84,950	5,975
84,950	85,000	5,980
85,000	85,050	5,984
85,050	85,100	5,989
85,100	85,150	5,993
85,150	85,200	5,998
85,200	85,250	6,002
85,250	85,300	6,006
85,300	85,350	6,011
85,350	85,400	6,015
85,400	85,450	6,020
85,450	85,500	6,024
85,500	85,550	6,029
85,550	85,600	6,033

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
85,600	85,650	6,038
85,650	85,700	6,042
85,700	85,750	6,047
85,750	85,800	6,051
85,800	85,850	6,056
85,850	85,900	6,060
85,900	85,950	6,065
85,950	86,000	6,069
86,000	86,050	6,074
86,050	86,100	6,078
86,100	86,150	6,083
86,150	86,200	6,087
86,200	86,250	6,092
86,250	86,300	6,096
86,300	86,350	6,101
86,350	86,400	6,105
86,400	86,450	6,110
86,450	86,500	6,114
86,500	86,550	6,119
86,550	86,600	6,123
86,600	86,650	6,128
86,650	86,700	6,132
86,700	86,750	6,137
86,750	86,800	6,141
86,800	86,850	6,146
86,850	86,900	6,150
86,900	86,950	6,155
86,950	87,000	6,159
87,000	87,050	6,164
87,050	87,100	6,168
87,100	87,150	6,173
87,150	87,200	6,177
87,200	87,250	6,182
87,250	87,300	6,186
87,300	87,350	6,191
87,350	87,400	6,195
87,400	87,450	6,200
87,450	87,500	6,204
87,500	87,550	6,209
87,550	87,600	6,213
87,600	87,650	6,218
87,650	87,700	6,222
87,700	87,750	6,226
87,750	87,800	6,231
87,800	87,850	6,235
87,850	87,900	6,240
87,900	87,950	6,244
87,950	88,000	6,249
88,000	88,050	6,253
88,050	88,100	6,258
88,100	88,150	6,262
88,150	88,200	6,267
88,200	88,250	6,271
88,250	88,300	6,276
88,300	88,350	6,280
88,350	88,400	6,285
88,400	88,450	6,289
88,450	88,500	6,294
88,500	88,550	6,298
88,550	88,600	6,303
88,600	88,650	6,307
88,650	88,700	6,312
88,700	88,750	6,316
88,750	88,800	6,321
88,800	88,850	6,325
88,850	88,900	6,330
88,900	88,950	6,334
88,950	89,000	6,339
89,000	89,050	6,343
89,050	89,100	6,348
89,100	89,150	6,352
89,150	89,200	6,357
89,200	89,250	6,361
89,250	89,300	6,366
89,300	89,350	6,370
89,350	89,400	6,375

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
89,400	89,450	6,379
89,450	89,500	6,384
89,500	89,550	6,388
89,550	89,600	6,393
89,600	89,650	6,397
89,650	89,700	6,402
89,700	89,750	6,406
89,750	89,800	6,411
89,800	89,850	6,415
89,850	89,900	6,420
89,900	89,950	6,424
89,950	90,000	6,429
90,000	90,050	6,433
90,050	90,100	6,438
90,100	90,150	6,442
90,150	90,200	6,447
90,200	90,250	6,451
90,250	90,300	6,455
90,300	90,350	6,460
90,350	90,400	6,464
90,400	90,450	6,469
90,450	90,500	6,473
90,500	90,550	6,478
90,550	90,600	6,482
90,600	90,650	6,487
90,650	90,700	6,491
90,700	90,750	6,496
90,750	90,800	6,500
90,800	90,850	6,505
90,850	90,900	6,509
90,900	90,950	6,514
90,950	91,000	6,518
91,000	91,050	6,523
91,050	91,100	6,527
91,100	91,150	6,532
91,150	91,200	6,536
91,200	91,250	6,541
91,250	91,300	6,545
91,300	91,350	6,550
91,350	91,400	6,554
91,400	91,450	6,559
91,450	91,500	6,563
91,500	91,550	6,568
91,550	91,600	6,572
91,600	91,650	6,577
91,650	91,700	6,581
91,700	91,750	6,586
91,750	91,800	6,590
91,800	91,850	6,595
91,850	91,900	6,599
91,900	91,950	6,604
91,950	92,000	6,608
92,000	92,050	6,613
92,050	92,100	6,617
92,100	92,150	6,622
92,150	92,200	6,626
92,200	92,250	6,631
92,250	92,300	6,635
92,300	92,350	6,640
92,350	92,400	6,644
92,400	92,450	6,649
92,450	92,500	6,653
92,500	92,550	6,658
92,550	92,600	6,662
92,600	92,650	6,667
92,650	92,700	6,671
92,700	92,750	6,675
92,750	92,800	6,680
92,800	92,850	6,684
92,850	92,900	6,689
92,900	92,950	6,693
92,950	93,000	6,698
93,000	93,050	6,702
93,050	93,100	6,707
93,100	93,150	6,711
93,150	93,200	6,716

### If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
93,200	93,250	6,720
93,250	93,300	6,725
93,300	93,350	6,729
93,350	93,400	6,734
93,400	93,450	6,738
93,450	93,500	6,743
93,500	93,550	6,747
93,550	93,600	6,752

# IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2008

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

# IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2008

<b>51-JEFFERSON</b>	<b>61-MADISON</b>	<b>72-OSCEOLA</b>	<b>80-RINGGOLD</b>	<b>90-WAPELLO</b>
0977 Cardinal ..... 8%	0027 Adel-DeSoto-Minburn 0%	2457 George-Little Rock ... 20%	0549 Bedford ..... 10%	0657 Eddyville-Blakesburg 10%
2169 Fairfield ..... 4%	1953 Earlham ..... 0%	2846 Harris-Lake Park ..... 0%	1224 Clearfield ..... 8%	0977 Cardinal ..... 8%
4536 Mount Pleasant ..... 5%	1970 East Union ..... 12%	2862 Hartley-Melvin- Sanborn ..... 7%	1503 Creston ..... 2%	2169 Fairfield ..... 4%
5163 Pekin ..... 8%	2673 Nodaway Valley ..... 7%	5949 Sheldon ..... 8%	1782 Diagonal ..... 16%	2367 Fremont ..... 12%
6700 Waco ..... 0%	3119 Interstate 35 ..... 0%	5994 Sibley-Ocheyedan ..... 7%	1970 East Union ..... 12%	5049 Ottumwa ..... 0%
6768 Washington ..... 10%	4122 Martensdale- St. Marys ..... 9%	<b>73-PAGE</b>	3465 Lamoni ..... 12%	5163 Pekin ..... 8%
<b>52-JOHNSON</b>	4978 Orient-Macksburg ..... 20%	0549 Bedford ..... 10%	3609 Lenox ..... 17%	<b>91-WARREN</b>
1221 Clear Creek-Amana . 10%	6615 Van Meter ..... 5%	1197 Clarinda ..... 5%	4527 Mount Ayr ..... 6%	0981 Carlisle ..... 0%
1337 College ..... 0%	7056 Winterset ..... 4%	2113 Essex ..... 12%	<b>81-SAC</b>	1737 Des Moines ..... 0%
2977 Highland ..... 7%	<b>62-MAHASKA</b>	5463 Red Oak ..... 8%	0171 Alta ..... 9%	3114 Indianola ..... 5%
3141 Iowa City ..... 5%	0657 Eddyville-Blakesburg 10%	5976 Shenandoah ..... 12%	2376 Galva-Holstein ..... 4%	3119 Interstate 35 ..... 0%
3744 Lisbon ..... 9%	2367 Fremont ..... 12%	6097 South Page ..... 5%	3411 Southern Cal ..... 0%	4122 Martensdale- St. Mary's ..... 9%
3816 Lone Tree ..... 10%	3906 Lynnville-Sully ..... 8%	6165 Stanton ..... 10%	4644 Newell-Fonda ..... 7%	4797 Norwalk ..... 0%
4271 Mid-Prairie ..... 6%	4776 North Mahaska ..... 0%	6651 Villisca ..... 5%	5625 Rockwell City-Lytton .. 0%	5256 Pleasantville ..... 10%
4554 Mount Vernon ..... 5%	5013 Oskaloosa ..... 0%	<b>74-PALO ALTO</b>	5742 Sac ..... 0%	6094 Southeast Warren ..... 10%
6093 Solon ..... 6%	5166 Pella ..... 4%	0333 Armstrong-Ringsted . 12%	5823 Schaller-Crestland ... 12%	<b>92-WASHINGTON</b>
6930 West Branch ..... 13%	6462 Tri-County ..... 15%	2058 Emmetsburg ..... 12%	6219 Storm Lake ..... 3%	2169 Fairfield ..... 4%
6975 West Liberty ..... 15%	6512 Twin Cedars ..... 6%	2556 Graettinger ..... 16%	6741 Wall Lake View Auburn ..... 4%	2977 Highland ..... 7%
7029 Williamsburg ..... 8%	<b>63-MARION</b>	3537 Laurens-Marathon ..... 8%	<b>82-SCOTT</b>	3330 Keota ..... 10%
<b>53-JONES</b>	1107 Chariton ..... 8%	5283 Pochontas Area ..... 0%	0603 Bennett ..... 10%	4271 Mid-Prairie ..... 6%
0234 Anamosa ..... 6%	3375 Knoxville ..... 6%	5724 Ruthven-Ayrshire ..... 12%	0621 Bettendorf ..... 0%	5163 Pekin ..... 8%
3691 North Cedar ..... 10%	4212 Melcher-Dallas ..... 7%	5868 Sentral ..... 16%	0918 Calamus Wheatland ... 7%	6700 Waco ..... 0%
3744 Lisbon ..... 9%	5166 Pella ..... 4%	6345 Terril ..... 10%	1611 Davenport ..... 0%	7048 Washington ..... 10%
4269 Midland ..... 12%	5256 Pleasantville ..... 10%	6921 West Bend-Mallard ... 11%	1926 Durant ..... 10%	6747 Winfield-Mt. Union .... 7%
4446 Monticello ..... 5%	5319 PCM ..... 5%	<b>75-PLYMOUTH</b>	4784 North Scott ..... 1%	<b>93-WAYNE</b>
4554 Mount Vernon ..... 5%	6101 Southeast Polk ..... 5%	0063 Akron-Westfield ..... 9%	5250 Pleasant Valley ..... 0%	3705 Linnville-Clio ..... 10%
4905 Olin ..... 10%	6512 Twin Cedars ..... 6%	2988 Hinton ..... 8%	<b>83-SHELBY</b>	4505 Mormon Trail ..... 13%
6961 Western Dubuque Co. 6%	<b>64-MARSHALL</b>	3348 Kingsley-Pierson ..... 3%	0441 A-H-S-T ..... 8%	5895 Seymour ..... 10%
<b>54-KEOKUK</b>	0513 Baxter ..... 12%	3555 Lawton-Bronson ..... 0%	1917 Boyer Valley ..... 13%	6854 Wayne ..... 8%
2097 English Valleys ..... 19%	0540 BCLUW ..... 11%	3600 Le Mars ..... 0%	2016 Elk Horn-Kimballton . 14%	<b>94-WEBSTER</b>
2367 Fremont ..... 12%	1350 Collins-Maxwell ..... 3%	4068 Marcus-Meriden- Cleghorn ..... 10%	2826 Harlan ..... 8%	1944 Eagle Grove ..... 7%
3330 Keota ..... 10%	1359 Colo-Nesco ..... 10%	5486 Remsen-Union ..... 0%	3996 IKM ..... 16%	2313 Fort Dodge ..... 3%
5163 Pekin ..... 8%	2007 Eldora- New Providence ..... 7%	6039 Sioux City ..... 6%	4014 Manning ..... 12%	2493 Gilmore City- Bradgate ..... 15%
6012 Sigourney ..... 6%	2502 Gladbrook-Reinbeck 10%	6990 West Sioux ..... 6%	6460 Tri-Center ..... 8%	3060 Humboldt ..... 8%
6462 Tri-County ..... 15%	2682 GMG ..... 11%	<b>76-POCAHONTAS</b>	6750 Walnut ..... 7%	4023 Manson-NW Webster 10%
<b>55-KOSSUTH</b>	3582 East Marshall ..... 12%	0072 Albert City-Truesdale. 0%	7092 Woodbine ..... 16%	5323 Prairie Valley ..... 8%
0126 Algona ..... 8%	4104 Marshalltown ..... 0%	2493 Gilmore City- Bradgate ..... 15%	<b>84-SIOUX</b>	6096 SE Webster-Grand ..... 6%
0333 Armstrong-Ringsted . 12%	6985 West Marshall ..... 9%	3537 Laurens-Marathon ..... 8%	0747 Boyden-Hull ..... 5%	6246 Stratford ..... 9%
0873 North Iowa ..... 13%	<b>65-MILLS</b>	4023 Manson-NW Webster 10%	2457 George-Little Rock ... 20%	6867 Webster City ..... 4%
1449 Corwith-Wesley ..... 20%	2369 Fremont-Mills ..... 14%	4644 Newell-Fonda ..... 7%	4149 MOC-Floyd-Union ..... 7%	<b>95-WINNEBAGO</b>
3897 Lu Verne ..... 15%	2511 Glenwood ..... 0%	5283 Pochontas Area ..... 0%	5486 Remsen-Union ..... 0%	0873 North Iowa ..... 13%
4778 North Kossuth ..... 17%	3645 Lewis Central ..... 6%	5301 Pomeroy-Palmer ..... 10%	5607 Rock Valley ..... 0%	2295 Forest City ..... 4%
5868 Sentral ..... 16%	3978 Malvern ..... 15%	6921 West Bend-Mallard ... 11%	5949 Sheldon ..... 8%	3420 Lake Mills ..... 10%
6417 Titonka ..... 10%	4751 Nishna Valley ..... 12%	<b>77-POLK</b>	6030 Sioux Center ..... 6%	6417 Titonka ..... 10%
6516 Twin Rivers ..... 20%	5976 Shenandoah ..... 12%	0261 Ankeny ..... 0%	6983 West Lyon ..... 10%	7083 Woden-Crystal Lake 16%
6921 West Bend-Mallard ... 11%	6453 Treynor ..... 5%	0720 Ballard ..... 2%	6990 West Sioux ..... 6%	<b>96-WINNESHIK</b>
<b>56-LEE</b>	<b>66-MITCHELL</b>	0472 Bondurant-Farrar ..... 3%	<b>85-STORY</b>	0135 Allamakee ..... 8%
1079 Central Lee ..... 11%	4761 Nora Springs- Rock Falls ..... 0%	0981 Carlisle ..... 0%	0225 Ames ..... 2%	1638 Decorah ..... 5%
2322 Fort Madison ..... 0%	4995 Osage ..... 5%	1350 Collins-Maxwell ..... 3%	0472 Ballard ..... 5%	3029 Howard-Winneshiak . 11%
2834 Harmony ..... 13%	5508 Riceville ..... 11%	1576 Dallas Center-Grimes 0%	1350 Collins-Maxwell ..... 3%	4787 North Winneshiek ..... 10%
3312 Keokuk ..... 0%	5697 Rudd-Rockford- Marble Rock ..... 0%	1737 Des Moines ..... 0%	1359 Colo-Nesco ..... 10%	5310 Postville ..... 8%
4536 Mount Pleasant ..... 5%	5751 St. Ansgar ..... 10%	3231 Johnston ..... 0%	2466 Gilbert ..... 0%	6100 South Winneshiek ..... 6%
<b>57-LINN</b>	<b>67-MONONA</b>	3942 Madrid ..... 7%	4617 Nevada ..... 5%	6509 Turkey Valley ..... 0%
0099 Alburnett ..... 0%	1134 Charter Oak-Ute ..... 15%	4779 North Polk ..... 5%	4779 North Polk ..... 5%	<b>97-WOODBURY</b>
0234 Anamosa ..... 6%	1917 Boyer Valley ..... 13%	5319 PCM ..... 5%	6561 United ..... 7%	0270 Anthon-Oto ..... 5%
1053 Cedar Rapids ..... 6%	4033 Maple Valley ..... 10%	5805 Saydel ..... 0%	6985 West Marshall ..... 9%	0504 Battle Creek- Ida Grove ..... 7%
1062 Center Point-Urbana .. 6%	6969 West Harrison ..... 11%	6101 Southeast Polk ..... 5%	<b>86-TAMA</b>	1975 River Valley ..... 14%
1089 Central City ..... 0%	6987 West Monona ..... 4%	6579 West Des Moines ..... 0%	0576 Belle Plaine ..... 10%	3348 Kingsley-Pierson ..... 3%
1337 College ..... 0%	6992 Westwood ..... 6%	7110 Woodward-Granger ... 8%	0609 Benton ..... 6%	3555 Lawton-Bronson ..... 0%
3715 Linn-Mar ..... 0%	7002 Whiting ..... 10%	<b>78-POTTAWATTAMIE</b>	1935 Union ..... 9%	4033 Maple Valley ..... 10%
3744 Lisbon ..... 9%	7092 Woodbine ..... 16%	0387 Atlantic ..... 15%	2502 Gladbrook-Reinbeck 10%	5877 Sergeant Bluff-Luton . 0%
4086 Marion ..... 4%	<b>68-MONROE</b>	0441 A-H-S-T ..... 8%	2682 GMG ..... 11%	6039 Sioux City ..... 6%
4446 Monticello ..... 5%	0081 Albia ..... 10%	1476 Council Bluffs ..... 0%	2727 Grundy Center ..... 6%	6992 Westwood ..... 6%
4554 Mount Vernon ..... 5%	0657 Eddyville-Blakesburg 10%	2511 Glenwood ..... 0%	3582 East Marshall ..... 12%	7098 Woodbury Central ..... 5%
4777 North Linn ..... 9%	4491 Moravia ..... 12%	2718 Griswold ..... 12%	4785 North Tama ..... 10%	<b>98-WORTH</b>
6093 Solon ..... 6%	<b>69-MONTGOMERY</b>	3645 Lewis Central ..... 6%	6098 South Tama ..... 7%	2295 Forest City ..... 4%
6138 Springville ..... 5%	2113 Essex ..... 12%	4356 Missouri Valley ..... 7%	<b>87-TAYLOR</b>	3420 Lake Mills ..... 10%
<b>58-LOUISA</b>	2718 Griswold ..... 12%	4824 Riverside ..... 11%	0549 Bedford ..... 10%	4772 North Central ..... 7%
1368 Columbus ..... 17%	4751 Nishna Valley ..... 12%	5463 Red Oak ..... 8%	1197 Clarinda ..... 5%	4788 Northwood-Kensett ... 5%
2977 Highland ..... 7%	5463 Red Oak ..... 8%	6453 Treynor ..... 5%	1224 Clearfield ..... 8%	5751 St. Ansgar ..... 10%
3816 Lone Tree ..... 10%	5976 Shenandoah ..... 12%	6460 Tri-Center ..... 8%	1431 Corning ..... 5%	<b>99-WRIGHT</b>
3841 Louisa-Muscatine .... 10%	6165 Stanton ..... 10%	6534 Underwood ..... 0%	3609 Lenox ..... 17%	0594 Belmont-Klemme ..... 3%
4203 Mediapolis ..... 7%	6651 Villisca ..... 5%	6750 Walnut ..... 7%	4527 Mount Ayr ..... 6%	0819 West Hancock ..... 12%
4509 Morning Sun ..... 7%	<b>70-MUSCATINE</b>	<b>79-POWESHIEK</b>	6651 Villisca ..... 5%	0916 Cal ..... 12%
6700 Waco ..... 0%	1368 Columbus ..... 17%	0576 Belle Plaine ..... 10%	<b>88-UNION</b>	1206 Clarion-Goldfield ..... 8%
6759 Wapello ..... 7%	1611 Davenport ..... 0%	0846 Brooklyn-Guernsey- Malcom ..... 14%	1503 Creston ..... 2%	1449 Corwith-Wesley ..... 20%
7047 Winfield-Mt. Union .... 7%	1926 Durant ..... 10%	1647 Deep River-Millersburg 12%	1970 East Union ..... 12%	1854 Dows ..... 0%
<b>59-LUCAS</b>	3841 Louisa-Muscatine .... 10%	2709 Grinnell-Newburg ..... 8%	3609 Lenox ..... 17%	1944 Eagle Grove ..... 7%
1107 Chariton ..... 8%	4581 Muscatine ..... 0%	2766 HLV ..... 8%	4572 Murray ..... 15%	3060 Humboldt ..... 8%
1211 Clarke ..... 5%	6975 West Liberty ..... 15%	3582 East Marshall ..... 12%	4978 Orient-Macksburg ... 20%	4775 Northeast Hamilton .. 15%
4505 Mormon Trail ..... 13%	7038 Wilton ..... 9%	3906 Lynnville-Sully ..... 8%	<b>89-VAN BUREN</b>	5922 Sheffield-Chapin- Meservey-Thornton .. 15%
6094 Southeast Warren .... 10%	<b>71-O'BRIEN</b>	4437 Montezuma ..... 9%	0977 Cardinal ..... 8%	6867 Webster City ..... 4%
6854 Wayne ..... 8%	1218 Clay Central-Everly ... 5%	4776 North Mahaska ..... 0%	1619 Davis County ..... 0%	
<b>60-LYON</b>	2862 Hartley-Melvin- Sanborn ..... 7%	6098 South Tama ..... 7%	2169 Fairfield ..... 4%	
0747 Boyden-Hull ..... 5%	4149 MOC-Floyd Valley ..... 7%	6462 Tri-County ..... 15%	2834 Harmony ..... 13%	
1095 Central Lyon ..... 9%	5157 South O'Brien ..... 10%		4536 Mount Pleasant ..... 5%	
2457 George-Little Rock ... 20%	5949 Sheldon ..... 8%		6592 Van Buren ..... 10%	
5607 Rock Valley ..... 0%	6048 Sioux Central ..... 0%			
5949 Sheldon ..... 8%				
6983 West Lyon ..... 10%				

**Nonresidents and Part-year Residents:**  
Please see page 1 of the IA 1040 booklet or  
the online Expanded Instructions for more information.

# 2008 Iowa Individual Income Tax Long Form IA 1040

or fiscal year beginning \_\_\_/\_\_\_/2008 and ending \_\_\_/\_\_\_/\_\_\_

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

Your last name \_\_\_\_\_ Your first name/middle initial \_\_\_\_\_

Spouse's last name \_\_\_\_\_ Spouse's first name/middle initial \_\_\_\_\_

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

City, State, ZIP \_\_\_\_\_

<input type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/08.	
Your Social Security Number - -	Spouse Social Security Number - -
Are your name, your spouse's name, if applicable, and your address the same as on last year's return? <input type="checkbox"/> YES <input type="checkbox"/> NO	Residence on 12/31/08 County No. ● School District No. ●
Dependent children for whom an exemption is claimed in Step 3	
How many have health care coverage? _____ ●	
How many do not have health care coverage? _____ ●	

## STEP 2 Filing Status: Mark one box only.

- Single: Were you claimed as a dependent on another person's Iowa return?  YES  NO ▲
- Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
- Married filing separately on this combined return. Spouse use column B.
- Married filing separate returns. Spouse's name: \_\_\_\_\_ SSN: \_\_\_\_\_ ▲ Income: \$ \_\_\_\_\_
- 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.
- 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 person who is **65 or older** and/or 1 for each person 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 \$ \_\_\_\_\_

## STEP 4

Figure your gross income

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc. ....	1. _____ .00	_____ .00		
2. Taxable interest income. If more than \$1,500, complete Sch. B .....	2. _____ .00	_____ .00		
3. Ordinary dividend income. If more than \$1,500, complete Sch. B .....	3. _____ .00	_____ .00		
4. Alimony received .....	4. _____ .00	_____ .00		
5. Business income/(loss) from federal Schedule C or C-EZ .....	5. _____ .00	_____ .00		
6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____ .00	_____ .00		
7. Other gains/(losses) from federal form 4797 .....	7. _____ .00	_____ .00		
8. Taxable IRA distributions .....	8. _____ .00	_____ .00		
9. Taxable pensions and annuities .....	9. _____ .00	_____ .00		
10. Rents, royalties, partnerships, estates, etc. ....	10. _____ .00	_____ .00		
11. Farm income/(loss) from federal Schedule F .....	11. _____ .00	_____ .00		
12. Unemployment compensation .....	12. _____ .00	_____ .00		
13. Taxable Social Security benefits .....	13. _____ .00 ▲	_____ .00		
14. Other income, gambling income, bonus depreciation adjustment ...	14. _____ .00	_____ .00		
15. <b>GROSS INCOME.</b> 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. <b>NET INCOME.</b> 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 2008 .....	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 2008 .....	32. _____ .00 ▲	_____ .00
33. Additional federal tax paid in 2008 for 2007 and prior years .....	33. _____ .00 ▲	_____ .00
34. Deduction for federal taxes. ADD lines 31, 32, and 33 .....	34. _____ .00	_____ .00
35. <b>BALANCE.</b> SUBTRACT line 34 from line 30. Enter here and on line 36, side 2 .....	35. _____ .00	_____ .00

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

**STEP 7** 36. BALANCE. From side 1, line 35. .... 36. \_\_\_\_\_ .00 \_\_\_\_\_ .00

37. Total itemized deductions from federal Schedule A ..... 37. \_\_\_\_\_ .00 \_\_\_\_\_ .00  
 Taxpayers with bonus depreciation must use Iowa Schedule A

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 ..... 39. \_\_\_\_\_ .00 \_\_\_\_\_ .00  
 amount of itemized deductions from the Iowa Schedule A

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

} Complete lines 37-40 ONLY if you itemize.

**STEP 8** 43. Tax from tables or alternate tax ..... 43. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

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. Tuition and textbook credit for dependents K-12. .... 48. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

49. Total credits. ADD lines 47 and 48. .... 49. \_\_\_\_\_ .00 \_\_\_\_\_ .00

50. BALANCE. SUBTRACT line 49 from line 46. If less than zero, enter zero. .... 50. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

51. Credit for nonresident or part-year resident. Attach IA 126 and federal return. .... 51. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

52. BALANCE. SUBTRACT line 51 from line 50. If less than or equal to zero, enter zero. .... 52. \_\_\_\_\_ .00 \_\_\_\_\_ .00

53. Other nonrefundable Iowa credits. Attach IA 148 Tax Credits Schedule. .... 53. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

54. BALANCE. SUBTRACT line 53 from line 52. .... 54. \_\_\_\_\_ .00 \_\_\_\_\_ .00

55. School district surtax/EMS surtax. (take percentage from table, multiply by line 54). .... 55. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

56. Total Tax. ADD lines 54 and 55. .... 56. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

57. Total tax before contributions. ADD Columns A & B on line 56 and enter here. .... 57. \_\_\_\_\_ .00

58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.  
 Fish/Wildlife 58a: ▲ \_\_\_\_\_ StateFair 58b: ▲ \_\_\_\_\_ Firefighters/Veterans 58c: ▲ \_\_\_\_\_ Child Abuse Prevention 58d: ▲ \_\_\_\_\_ Enter total. .... 58. \_\_\_\_\_ .00

59. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 57 and 58. .... 59. \_\_\_\_\_ .00

60. Iowa income tax withheld. .... 60. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

**STEP 9** 61. Estimate and voucher payments made for tax year 2008 ..... 61. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

62. Out-of-state tax credit. Attach IA 130. .... 62. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

63. Motor fuel tax credit. Attach IA 4136. .... 63. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

64. Check One:  Child and dependent care credit OR  
 Early childhood development credit ..... 64. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

65. Iowa earned income credit: **7.0% (.07) of federal credit** ..... 65. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

66. Other refundable credits. Attach IA 148 Tax Credits Schedule. .... 66. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

67. TOTAL. ADD lines 60 - 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 59, SUBTRACT line 59 from line 68. This is the amount you overpaid. .... 69. ▲ \_\_\_\_\_ .00

70. Amount of line 69 to be **REFUNDED** ..... REFUND 70. ▲ \_\_\_\_\_ .00  
**Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120**

71. Amount of line 69 to be **applied to your 2009 estimated tax** ..... 71. \_\_\_\_\_ .00 ▲ \_\_\_\_\_ .00

72. If line 68 is less than line 59, SUBTRACT line 68 from line 59. 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 75. ▲ \_\_\_\_\_ .00  
**Electronically pay by credit card or direct debit. Go to www.state.ia.us/tax.**  
**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.**

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

**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**

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



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

Table with 2 columns: Name(s) as shown on page 1 of the IA 1040, Social Security Number

NOTE: If you have federal Bonus Depreciation, please see the 2008 Expanded Instructions on our Web site.

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

Medical and Dental Expenses section with lines 1-3

Taxes You Paid section with lines 4-8

Interest You Paid section with lines 9a-13

Gifts to Charity section with lines 14-17

Casualty/Theft Loss section with line 18

Job Expenses and Misc. Deductions section with lines 19-24

Other Misc. Deductions section with line 25

Total Itemized Deductions section with line 26

Proration of Deductions Between Spouses section with lines 27-31

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



# 2008 IA 1040 Schedule B

## Interest and Dividend Income

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

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

**PART I:**  
**INTEREST**  
**INCOME**

You must complete this part if you received more than \$1,500 in interest in 2008. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; State and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

**Interest Income.** List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
<b>Total Taxable Interest Income.</b> 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 2008. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

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

**Dividend Income.** List Names of All Payers.

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



Iowa Nonresident and Part-year Resident Credit

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

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [ ] ▲

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

Date moved into Iowa: \_\_\_\_\_ and/or Date moved out of Iowa: \_\_\_\_\_

Your spouse is a nonresident of Iowa [ ] ▲

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

Date moved into Iowa: \_\_\_\_\_ and/or Date moved out of Iowa: \_\_\_\_\_

YOU MUST FILE THIS FORM IF...

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

IOWA-SOURCE INCOME table with columns B. SPOUSE and A. YOU OR JOINT

Main income table with 27 rows listing various income types and their amounts for both spouse and joint filers.

Summary table with 6 rows (28-33) calculating Iowa income percentage, credit percentage, and final tax amounts.



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 62, IA 1040.

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

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

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

Attach the following to your Iowa return:

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

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

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

Spouse: \_\_\_\_\_ You: \_\_\_\_\_

SECTION I – FULL YEAR IOWA RESIDENTS ONLY

1. Amount of gross income you received that was taxed by Iowa and taxed by the other state/foreign country ..... 1. \_\_\_\_\_
2. Gross taxable income for residents from line 15, IA 1040 ..... 2. \_\_\_\_\_
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%. ..... 3. \_\_\_\_\_
4. Tax from line 54, IA 1040 (less lump sum tax and minimum tax) ..... 4. \_\_\_\_\_
5. Multiply line 4 by the percentage on line 3. .... 5. \_\_\_\_\_
6. Enter the tax imposed by the other state or foreign country. .... 6. \_\_\_\_\_
7. Enter the SMALLER of lines 5 or 6. This is your out-of-state tax credit. .... 7. \_\_\_\_\_

Enter this amount on line 62, IA 1040. .... 7. \_\_\_\_\_

Column B Spouse Status 3 Only	Column A You or Joint
..... 1. _____	..... 1. _____
..... 2. _____	..... 2. _____
..... 3. _____	..... 3. _____
..... 4. _____	..... 4. _____
..... 5. _____	..... 5. _____
..... 6. _____	..... 6. _____
..... 7. _____	..... 7. _____

SECTION II – PART YEAR IOWA RESIDENTS ONLY

1. Amount of gross income you received while you were an Iowa resident that was taxed by Iowa and taxed by the other state/foreign country ..... 1. \_\_\_\_\_
2. Gross taxable income for part-year residents from line 15, IA 126 ..... 2. \_\_\_\_\_
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%. ..... 3. \_\_\_\_\_
4. Tax from line 54, IA 1040 (less lump sum tax and minimum tax) ..... 4. \_\_\_\_\_
5. Multiply line 4 by the percentage on line 3. .... 5. \_\_\_\_\_
6. Enter the tax imposed by the other state or foreign country. .... 6. \_\_\_\_\_
7. Enter the total amount of gross income taxed by the other state/foreign country. .... 7. \_\_\_\_\_
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. \_\_\_\_\_
10. Enter the SMALLER of lines 5 or 9. This is your out-of-state tax credit. .... 10. \_\_\_\_\_

Enter this amount on line 62, IA 1040. .... 10. \_\_\_\_\_

Column B Spouse Status 3 Only	Column A You or Joint
..... 1. _____	..... 1. _____
..... 2. _____	..... 2. _____
..... 3. _____	..... 3. _____
..... 4. _____	..... 4. _____
..... 5. _____	..... 5. _____
..... 6. _____	..... 6. _____
..... 7. _____	..... 7. _____
..... 8. _____	..... 8. _____
..... 9. _____	..... 9. _____
..... 10. _____	..... 10. _____



***Instructions***

If you owe additional tax, enclose this voucher and payment with your tax return. If you have an electronic return or are otherwise mailing the voucher and payment separately from your return, send them to:

Iowa Department of Revenue  
Iowa Income Tax - Document Processing  
PO Box 9187  
Des Moines, Iowa 50306-9187

Make check payable to Treasurer, State of Iowa.

**Penalty for Failure to Timely File a Return:** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is not mailed by the due date and at least 90% of the correct tax is not paid by the due date.

**Penalty for Failure to Timely Pay the Tax Due:** When the return has been filed timely, a penalty of 5% will be added to the tax due if at least 90% of the correct tax is not paid by the due date.

Where the failure to file penalty and the failure to pay penalty are both applicable, only the failure to file penalty will apply.

**Interest:** Taxes payable during calendar year 2009 are subject to interest at a rate of 0.7% per month, which accrues on unpaid tax from the due date of the deposit or return. Any fraction of a month is considered a whole month for purposes of computing interest. The interest rate varies on an annual basis.

**ePay (direct debit) through eFile & Pay is FREE!**  
**Arrange your payment to be withdrawn**  
**directly from your bank account.**  
**This is a secure system.**  
**www.state.ia.us/tax**

PRINT your name (last, first, middle initial)	Social Security Number
Spouse's name (last, first, middle initial)	Spouse's Social Security Number
Address (number and street, including apartment or rural route)	Amount of payment \$
City, state, and zip code	Daytime Telephone Number ( ) -

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

PRSR STD  
U.S. POSTAGE  
PAID  
STATE OF IOWA

[www.state.ia.us/tax](http://www.state.ia.us/tax)

**eFile and ePay**  
**Leave the Paper Behind!**

Iowa eFile Options at [www.state.ia.us/tax](http://www.state.ia.us/tax)

**Quick Refund, Accurate Calculations,  
Proof of Acceptance, Free File Available**

### Electronic Payment Options

for paper filers and eFilers at [www.state.ia.us/tax](http://www.state.ia.us/tax)

#### Direct Debit

ePay through  
eFile & Pay is free!

#### Credit Card

A service fee is charged by  
Official Payments Corporation.

### Please Support These Checkoffs

IA 1040: line 58



VETERANS TRUST



FIREFIGHTERS



FISH/WILDLIFE



STATE FAIR



Check Off Child Abuse

### MAILING ADDRESSES

#### Receiving Refund or 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](http://www.irs.gov)

### Where's My Iowa Refund?

[www.state.ia.us/tax](http://www.state.ia.us/tax)

1-800-572-3944 (in Iowa) OR  
515-281-4966

### Questions About Iowa Taxes?

[www.state.ia.us/tax](http://www.state.ia.us/tax)

515-281-3114 or  
1-800-367-3388 (Iowa,  
Omaha, Rock Island, Moline)  
[idr@iowa.gov](mailto:idr@iowa.gov)

### Questions About eFiling?

515-281-8453 or  
1-866-503-3453

[idrefile@iowa.gov](mailto:idrefile@iowa.gov)

### Hearing impaired TTY:

515-242-5942

### Need Forms?

[www.state.ia.us/tax](http://www.state.ia.us/tax)

Mail: 1-800-532-1531

Fax: 1-800-572-3943

**2008 Iowa  
Income Tax Returns  
are due  
April 30, 2009.**