

IOWA 2009

IA1040 Forms and Instructions

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

File Electronically

■ Quick Refund

■ Accurate Calculations

■ Proof of Acceptance

Iowa Income Tax Returns
are due April 30, 2010

IOWA  Department of REVENUE

2009 Iowa Income Tax Information 2009

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

FILE ELECTRONICALLY FOR A FASTER REFUND AT www.state.ia.us/tax/

Due date: Iowa income tax returns are due April 30, 2010.

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, 2010, and file the Iowa income tax return by April 30, 2010, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2010.

Who must file?: You must file an Iowa return if you were a resident or part-year resident of Iowa in 2009 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. (\$24,000 if 65 or older on 12/31/09)
- You had a net income (line 26 of the IA 1040) of more than \$13,500 and your filing status is other than single. (\$32,000 if you or your spouse is 65 or older on 12/31/09)
- 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 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, and 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, 2010; you will automatically have until November 1, 2010, 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, 2010. If you need to make a tax payment to meet the 90% requirement, see payment options on the back cover of this booklet.

Military personnel: Information is available on the Department's Web site in the 2009 Expanded Instructions.

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

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

NEW FOR 2009

Filing Status: Same-sex married couples can use filing status 2, 3, or 4.

At the time of printing, Iowa has not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 1, 2008.

Line 12: Iowa has not coupled with the exclusion of the first \$2,400 of unemployment compensation.

Line 14: Iowa has not coupled with the increased section 179 expensing and has not coupled with 50% bonus depreciation. The section 179 limit for Iowa for 2009 is \$133,000.

Line 24: Iowa has not coupled with the deductions for (1) educator expenses and (2) tuition and fees. A deduction may be taken for the value of health insurance for nonqualified dependents.

Line 27: Include the recovery rebate credit received in 2009. Do not include the first-time homebuyer credit refund received in 2009 or the \$250 federal payment made to Social Security recipients, veterans, and railroad retirees in 2009.

Cash for Clunkers: Amounts received under the federal "Cash for Clunkers" program are not considered income to the vehicle purchaser, but must be reported as income by the dealer.

Schedule A: The itemized deduction for state sales and use tax in lieu of state income tax is not allowed. The federal new motor vehicle taxes deduction for qualified new vehicles is not allowed.

Cow-calf refund: The cow-calf refund was repealed for claims filed on or after November 1, 2008. No cow-calf refunds will be issued in February 2010 for claims made on 2008 returns.

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 12/31/09:

Check the box.

ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER.

CHANGE IN NAME OR ADDRESS: Check the correct box to indicate if your name and/or address is the same as on last year's return. If you have not moved or changed your name, but the information is incorrect, check "No" and we will correct it for next year.

Please note: If you and your spouse do not have the same last name, check "No" in the box after the question "Are your name, your spouse's name, if applicable, and your address the same as on last year's return?"

HEALTH CARE COVERAGE: Indicate the number of dependent children claimed in Step 3 who do and do not have health care coverage. Note: Dependent children covered under the Medicaid or *hawk-i* programs are considered to 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, 2009. **Nonresidents and part-year residents who moved out** of Iowa before December 31, 2009: Enter "00." **Part-year residents who moved into** Iowa: Enter the number of the Iowa county in which you lived on December 31, 2009. **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, 2009. 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 2009, enter "0000." **Part-year residents who moved into** Iowa: Enter the Iowa school district in which you lived on the last day of 2009. **If you moved out of Iowa** before December 31, 2009, 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, 2009, and you do not meet the requirements for any other filing status.

STATUS 2. (a) You were married on December 31, 2009, or **(b)** Your spouse died during 2009 and you did not remarry during the year. If your spouse died during 2009 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:

- a. Add interest from state and municipal securities unless specifically exempt from Iowa tax. The following securities are exempt: Aviation Authority Bonds, IA Code sec. 330A.16; Beginning Farmer Loan Program Bonds, IA Code sec. 175.17; Community College Bond Program Bonds, IA Code sec. 260C.71(6); Community College Residence Halls and Dormitories Bonds, IA Code sec. 260C.61; County Health Center Bonds, IA Code sec. 331.441(2)C(7); E911 Emergency Telephone Service Program Bonds, IA Code sec. 34A.20(6); Interstate Bridges Bonds, IA Code sec. 313A.36; IA Board of Regents Bonds for buildings and facilities, IA Code chapters 262.41, 262.51 and 262.60; IA College Super Savings Plan Bonds, IA Code chapter 262A; IA Higher Education Loan Authority, IA Code sec. 261A.27; IA Municipality Urban Renewal Bonds, IA Code sec. 403.9(2); IA Rural Water District Revenue Bonds and

Notes, IA Code sec. 357A.15; Local Government Flood Damage Program, IA Code sec. 16.183(4); Low Income Housing Bonds, IA Code sec. 403A.12; Municipal Investment Recovery Bonds, IA Code sec. 16.173(4); Prison Infrastructure Revenue Bonds, IA Code sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code chapter 28A.24; Sewage Treatment Works Revenue Bonds, IA Code sec. 16.131(6); Underground Storage Tank Fund Revenue Bonds, IA Code sec. 455G.6(14); Vision IA Program, IA Code sec. 12.71; Warehouse Project Revenue Bonds, IA Code chapter 123.159; IA Utilities Board and Consumer Advocate Building Bonds, IA Code sec. 422.7(45); Honey Creek Premier Destination Park Bonds, IA Code sec. 463C.12(8), Appropriation Bonds, IA Code sec. 12.87

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

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

1. Jointly held: Divide equally between spouses.
2. Held in the name of only one spouse: Allocate interest wholly to that spouse.

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

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

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

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

LINE 4. 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 gain or loss as reported for federal tax purposes. If a joint federal return was filed, each spouse must report capital gain 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 on 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 with the following modifications:

- a. Add back any amount of unemployment compensation excluded on your federal return.
- b. Do not include 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 2009, the phase-out percentage is 43%. 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/section 179 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.
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 2009 or \$25,000 if you did not live with your spouse at any time in 2009. 8. _____
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 43% (.43). 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/section 179 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 / section 179 adjustment** from the IA 4562A; attach the IA 4562A to your return.
- c. **Capital gain from installment sales in 2009:** Accrual-method taxpayers may now use the installment method for reporting capital gain 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 2009 which were included as income on the federal 1040 must also be added back. This includes **Cow-Calf refunds** received in 2009 unless reported on federal Schedule F.

k. Refunds: State income tax refunds other than Iowa to the extent that the tax refunded in 2009 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 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 is 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, 2009, 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 2009 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 takes the entire exclusion of up to \$12,000. The spouse who has no pension income receives 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 2009. 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 Gain Deduction. This is a 100% deduction of qualifying net capital gain realized in 2009. Capital gain 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. Material participation and 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 annuity payments subject to inheritance tax
- d. Capital gain from installment sales reported on the 2001 Iowa return using the accrual method
- 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 \$2,800 per beneficiary
- h. Disability income exclusion, attach IA 2440
- i. Domestic production activities deduction, see federal return
- j. Employee benefits for same-sex married couples
- 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, or from federal 1040A, line 18
- z. Value of health insurance for nonqualified dependents
- 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 (\$24,000 or \$32,000 if 65 or older on 12/31/09).

- a. The incomes of both spouses 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 IA 1040.
- 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. (\$24,000 if you are 65 or older on 12/31/09)
- 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. (\$32,000 if you or your spouse is 65 or older on 12/31/09)
- 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 2009. Any federal income tax refund received during 2009 must be reported on this line. To find out the amount of your federal refund, you must contact the IRS at 1-800-829-1040 or www.irs.gov. If you chose to have any part of an overpayment of federal income tax credited to estimated tax payments for 2009, the amount should be claimed as 2009 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 and the recovery rebate 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 first-time homebuyer credit.
- You are filing an Iowa return for 2009 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2009 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.
- The \$250 federal payment made to Social Security recipients, veterans, and railroad retirees in 2009.

MARRIED SEPARATE FILERS: If the refund received in 2009 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 spouses 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 2009. Enter the federal estimated income tax payments made in 2009. Include any credit applied from your 2008 federal income tax overpayment.

MARRIED SEPARATE FILERS: All federal estimated tax payments made in 2009 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2009 tax year.

LINE 33. Additional Federal Tax Paid in 2009.

- a. Enter the amount of additional federal income tax paid during 2009 for tax year 2008 and any other years before 2008. 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 2009, 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 \$6,621.60 for Social Security tax for each person and the Motor Fuel Tax Credit from the 2009 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 itemized deduction, then both spouses must use the itemized deduction, even if separate Iowa returns are filed.

LINE 37. Total Itemized Deductions.

- If itemizing, taxpayers that have **federal bonus depreciation / section 179** on form IA 4562A must complete the Iowa Schedule A rather than using a copy of the federal Schedule A.
- 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 and Charitable Conservation 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.
- **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 annual automobile registration fee you paid in 2009 may be deducted as personal property tax on your Iowa Schedule A, line 6, and federal Schedule A, line 8. 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 (model year 2009 or older), motor trucks, work vans, ambulances, hearses, non-passenger-carrying vans, campers, motorcycles, or motor bikes. See 2009 Expanded Instructions online for additional details, including information about model year 2010 and newer pickups.

Newer Vehicles: Use the following worksheet to calculate the deductible amount of registration fees paid in 2009 for qualifying automobiles (model year 1999 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 1998 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2009.

Iowa Itemized Deduction Worksheet form IA 104 must be used if your federal AGI is more than \$166,800 (\$83,400).

LINE 38. Iowa State Income Tax if included in line 5 of federal Schedule A. If your total itemized deductions on line 37 include Iowa state income tax, enter the amount of Iowa state income tax.

MARRIED SEPARATE FILERS: Iowa state income tax deduction must be divided between spouses 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 that 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 2009. 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 spouses 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 2009, standard deduction is:

- Filing Status 1: \$1,780
- Filing Status 3 & 4: \$1,780 for each spouse
- Filing Status 2, 5 or 6: \$4,390

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 (\$32,000 if you or your spouse is 65 or older on 12/31/09), **you are required to file a return but 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. (\$32,000 if you or your spouse is 65 or older on 12/31/09) 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 2009, 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. **For lists of items eligible and not eligible for the credit, see 2009 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 spouses 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 2009 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 2009 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2010 and any payments made with the IA 1040V Payment Voucher for 2009. Also include any overpayment from your 2008 income tax return that you applied to your estimated tax for 2009.

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.

- Enter the amount from line 9 of federal form 2441. Note: Use the Child Care Credit prior to any federal alternative minimum tax calculation. **1.** _____
- 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.** _____
- 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:

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

The ratio cannot exceed 100%

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 2009 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 spouses in the ratio of each spouse's net income to their combined net income.

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 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:

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

The ratio cannot exceed 100%.

MARRIED SEPARATE FILERS: The Iowa Earned Income Credit must be divided between spouses 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 2009 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 0.4% 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 1040V 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. Each spouse may assign \$1.50 to the party of choice regardless of the filing status of the return.

STEP 13: 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.

2009 INSTRUCTIONS FOR SCHEDULE IA 126

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 gain or loss from assets sold during the time they were Iowa residents. In addition, capital gain or loss 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 gain or loss 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/section 179 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 gain 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 will report \$25,000 on line 15 of the IA 1040 as gross income. Line 54 of the IA 1040 will 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 will 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.

2009 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	1,900	8
1,900	2,000	9
2,000	2,150	10
2,150	2,300	11
2,300	2,450	12
2,450	2,600	13
2,600	2,700	14
2,700	2,850	15
2,850	2,900	17
2,900	2,950	18
2,950	3,000	19
3,000	3,050	20
3,050	3,100	22
3,100	3,150	23
3,150	3,200	24
3,200	3,250	25
3,250	3,300	26
3,300	3,350	28
3,350	3,400	29
3,400	3,450	30
3,450	3,500	31
3,500	3,550	32
3,550	3,600	34
3,600	3,650	35
3,650	3,700	36
3,700	3,750	37
3,750	3,800	39
3,800	3,850	40
3,850	3,900	41
3,900	3,950	42
3,950	4,000	43
4,000	4,050	45
4,050	4,100	46
4,100	4,150	47
4,150	4,200	48
4,200	4,250	49
4,250	4,300	51
4,300	4,350	52
4,350	4,400	53
4,400	4,450	54
4,450	4,500	56
4,500	4,550	57
4,550	4,600	58
4,600	4,650	59
4,650	4,700	60
4,700	4,750	62
4,750	4,800	63
4,800	4,850	64
4,850	4,900	65
4,900	4,950	66
4,950	5,000	68
5,000	5,050	69
5,050	5,100	70
5,100	5,150	71
5,150	5,200	73
5,200	5,250	74
5,250	5,300	75
5,300	5,350	76
5,350	5,400	77
5,400	5,450	79
5,450	5,500	80
5,500	5,550	81
5,550	5,600	82
5,600	5,650	84
5,650	5,700	86
5,700	5,750	88
5,750	5,800	90
5,800	5,850	92

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
5,850	5,900	95
5,900	5,950	97
5,950	6,000	99
6,000	6,050	101
6,050	6,100	104
6,100	6,150	106
6,150	6,200	108
6,200	6,250	110
6,250	6,300	113
6,300	6,350	115
6,350	6,400	117
6,400	6,450	119
6,450	6,500	122
6,500	6,550	124
6,550	6,600	126
6,600	6,650	128
6,650	6,700	131
6,700	6,750	133
6,750	6,800	135
6,800	6,850	137
6,850	6,900	140
6,900	6,950	142
6,950	7,000	144
7,000	7,050	146
7,050	7,100	149
7,100	7,150	151
7,150	7,200	153
7,200	7,250	155
7,250	7,300	158
7,300	7,350	160
7,350	7,400	162
7,400	7,450	164
7,450	7,500	167
7,500	7,550	169
7,550	7,600	171
7,600	7,650	173
7,650	7,700	176
7,700	7,750	178
7,750	7,800	180
7,800	7,850	182
7,850	7,900	185
7,900	7,950	187
7,950	8,000	189
8,000	8,050	191
8,050	8,100	194
8,100	8,150	196
8,150	8,200	198
8,200	8,250	200
8,250	8,300	203
8,300	8,350	205
8,350	8,400	207
8,400	8,450	209
8,450	8,500	212
8,500	8,550	214
8,550	8,600	216
8,600	8,650	218
8,650	8,700	221
8,700	8,750	223
8,750	8,800	225
8,800	8,850	227
8,850	8,900	230
8,900	8,950	232
8,950	9,000	234
9,000	9,050	236
9,050	9,100	239
9,100	9,150	241
9,150	9,200	243
9,200	9,250	245
9,250	9,300	248
9,300	9,350	250
9,350	9,400	252
9,400	9,450	254
9,450	9,500	257
9,500	9,550	259
9,550	9,600	261
9,600	9,650	263

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
9,650	9,700	266
9,700	9,750	268
9,750	9,800	270
9,800	9,850	272
9,850	9,900	275
9,900	9,950	277
9,950	10,000	279
10,000	10,050	281
10,050	10,100	284
10,100	10,150	286
10,150	10,200	288
10,200	10,250	290
10,250	10,300	293
10,300	10,350	295
10,350	10,400	297
10,400	10,450	299
10,450	10,500	302
10,500	10,550	304
10,550	10,600	306
10,600	10,650	308
10,650	10,700	311
10,700	10,750	313
10,750	10,800	315
10,800	10,850	317
10,850	10,900	320
10,900	10,950	322
10,950	11,000	324
11,000	11,050	326
11,050	11,100	329
11,100	11,150	331
11,150	11,200	333
11,200	11,250	335
11,250	11,300	338
11,300	11,350	340
11,350	11,400	342
11,400	11,450	344
11,450	11,500	347
11,500	11,550	349
11,550	11,600	351
11,600	11,650	353
11,650	11,700	356
11,700	11,750	358
11,750	11,800	360
11,800	11,850	362
11,850	11,900	365
11,900	11,950	367
11,950	12,000	369
12,000	12,050	371
12,050	12,100	374
12,100	12,150	376
12,150	12,200	378
12,200	12,250	380
12,250	12,300	383
12,300	12,350	385
12,350	12,400	387
12,400	12,450	389
12,450	12,500	392
12,500	12,550	394
12,550	12,600	396
12,600	12,650	398
12,650	12,700	401
12,700	12,750	404
12,750	12,800	407
12,800	12,850	410
12,850	12,900	413
12,900	12,950	416
12,950	13,000	419
13,000	13,050	422
13,050	13,100	425
13,100	13,150	428
13,150	13,200	431
13,200	13,250	435
13,250	13,300	438
13,300	13,350	441
13,350	13,400	444
13,400	13,450	447

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
13,450	13,500	450
13,500	13,550	453
13,550	13,600	456
13,600	13,650	459
13,650	13,700	462
13,700	13,750	465
13,750	13,800	468
13,800	13,850	471
13,850	13,900	474
13,900	13,950	477
13,950	14,000	480
14,000	14,050	484
14,050	14,100	487
14,100	14,150	490
14,150	14,200	493
14,200	14,250	496
14,250	14,300	499
14,300	14,350	502
14,350	14,400	505
14,400	14,450	508
14,450	14,500	511
14,500	14,550	514
14,550	14,600	517
14,600	14,650	520
14,650	14,700	523
14,700	14,750	526
14,750	14,800	529
14,800	14,850	532
14,850	14,900	536
14,900	14,950	539
14,950	15,000	542
15,000	15,050	545
15,050	15,100	548
15,100	15,150	551
15,150	15,200	554
15,200	15,250	557
15,250	15,300	560
15,300	15,350	563
15,350	15,400	566
15,400	15,450	569
15,450	15,500	572
15,500	15,550	575
15,550	15,600	578
15,600	15,650	581
15,650	15,700	584
15,700	15,750	588
15,750	15,800	591
15,800	15,850	594
15,850	15,900	597
15,900	15,950	600
15,950	16,000	603
16,000	16,050	606
16,050	16,100	609
16,100	16,150	612
16,150	16,200	615
16,200	16,250	618
16,250	16,300	621
16,300	16,350	624
16,350	16,400	627
16,400	16,450	630
16,450	16,500	633
16,500	16,550	637
16,550	16,600	640
16,600	16,650	643
16,650	16,700	646
16,700	16,750	649
16,750	16,800	652
16,800	16,850	655
16,850	16,900	658
16,900	16,950	661
16,950	17,000	664
17,000	17,050	667
17,050	17,100	670
17,100	17,150	673
17,150	17,200	676
17,200	17,250	679

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
17,250	17,300	682
17,300	17,350	685
17,350	17,400	689
17,400	17,450	692
17,450	17,500	695
17,500	17,550	698
17,550	17,600	701
17,600	17,650	704
17,650	17,700	707
17,700	17,750	710
17,750	17,800	713
17,800	17,850	716
17,850	17,900	719
17,900	17,950	722
17,950	18,000	725
18,000	18,050	728
18,050	18,100	731
18,100	18,150	734
18,150	18,200	737
18,200	18,250	741
18,250	18,300	744
18,300	18,350	747
18,350	18,400	750
18,400	18,450	753
18,450	18,500	756
18,500	18,550	759
18,550	18,600	762
18,600	18,650	765
18,650	18,700	768
18,700	18,750	771
18,750	18,800	774
18,800	18,850	777
18,850	18,900	780
18,900	18,950	783
18,950	19,000	786
19,000	19,050	790
19,050	19,100	793
19,100	19,150	796

2009 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
21,050	21,100	915
21,100	21,150	918
21,150	21,200	921
21,200	21,250	925
21,250	21,300	928
21,300	21,350	931
21,350	21,400	934
21,400	21,450	938
21,450	21,500	941
21,500	21,550	944
21,550	21,600	947
21,600	21,650	951
21,650	21,700	954
21,700	21,750	957
21,750	21,800	960
21,800	21,850	963
21,850	21,900	967
21,900	21,950	970
21,950	22,000	973
22,000	22,050	976
22,050	22,100	980
22,100	22,150	983
22,150	22,200	986
22,200	22,250	989
22,250	22,300	993
22,300	22,350	996
22,350	22,400	999
22,400	22,450	1,002
22,450	22,500	1,006
22,500	22,550	1,009
22,550	22,600	1,012
22,600	22,650	1,015
22,650	22,700	1,019
22,700	22,750	1,022
22,750	22,800	1,025
22,800	22,850	1,028
22,850	22,900	1,032
22,900	22,950	1,035
22,950	23,000	1,038
23,000	23,050	1,041
23,050	23,100	1,044
23,100	23,150	1,048
23,150	23,200	1,051
23,200	23,250	1,054
23,250	23,300	1,057
23,300	23,350	1,061
23,350	23,400	1,064
23,400	23,450	1,067
23,450	23,500	1,070
23,500	23,550	1,074
23,550	23,600	1,077
23,600	23,650	1,080
23,650	23,700	1,083
23,700	23,750	1,087
23,750	23,800	1,090
23,800	23,850	1,093
23,850	23,900	1,096
23,900	23,950	1,100
23,950	24,000	1,103
24,000	24,050	1,106
24,050	24,100	1,109
24,100	24,150	1,113
24,150	24,200	1,116
24,200	24,250	1,119
24,250	24,300	1,122
24,300	24,350	1,125
24,350	24,400	1,129
24,400	24,450	1,132
24,450	24,500	1,135
24,500	24,550	1,138
24,550	24,600	1,142
24,600	24,650	1,145
24,650	24,700	1,148
24,700	24,750	1,151
24,750	24,800	1,155
24,800	24,850	1,158

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
24,850	24,900	1,161
24,900	24,950	1,164
24,950	25,000	1,168
25,000	25,050	1,171
25,050	25,100	1,174
25,100	25,150	1,177
25,150	25,200	1,181
25,200	25,250	1,184
25,250	25,300	1,187
25,300	25,350	1,190
25,350	25,400	1,194
25,400	25,450	1,197
25,450	25,500	1,200
25,500	25,550	1,203
25,550	25,600	1,206
25,600	25,650	1,210
25,650	25,700	1,213
25,700	25,750	1,216
25,750	25,800	1,219
25,800	25,850	1,223
25,850	25,900	1,226
25,900	25,950	1,229
25,950	26,000	1,232
26,000	26,050	1,236
26,050	26,100	1,239
26,100	26,150	1,242
26,150	26,200	1,245
26,200	26,250	1,249
26,250	26,300	1,252
26,300	26,350	1,255
26,350	26,400	1,258
26,400	26,450	1,262
26,450	26,500	1,265
26,500	26,550	1,268
26,550	26,600	1,271
26,600	26,650	1,275
26,650	26,700	1,278
26,700	26,750	1,281
26,750	26,800	1,284
26,800	26,850	1,287
26,850	26,900	1,291
26,900	26,950	1,294
26,950	27,000	1,297
27,000	27,050	1,300
27,050	27,100	1,304
27,100	27,150	1,307
27,150	27,200	1,310
27,200	27,250	1,313
27,250	27,300	1,317
27,300	27,350	1,320
27,350	27,400	1,323
27,400	27,450	1,326
27,450	27,500	1,330
27,500	27,550	1,333
27,550	27,600	1,336
27,600	27,650	1,339
27,650	27,700	1,343
27,700	27,750	1,346
27,750	27,800	1,349
27,800	27,850	1,352
27,850	27,900	1,356
27,900	27,950	1,359
27,950	28,000	1,362
28,000	28,050	1,365
28,050	28,100	1,368
28,100	28,150	1,372
28,150	28,200	1,375
28,200	28,250	1,378
28,250	28,300	1,382
28,300	28,350	1,385
28,350	28,400	1,389
28,400	28,450	1,392
28,450	28,500	1,395
28,500	28,550	1,399
28,550	28,600	1,402
28,600	28,650	1,406

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
28,650	28,700	1,409
28,700	28,750	1,412
28,750	28,800	1,416
28,800	28,850	1,419
28,850	28,900	1,423
28,900	28,950	1,426
28,950	29,000	1,429
29,000	29,050	1,433
29,050	29,100	1,436
29,100	29,150	1,440
29,150	29,200	1,443
29,200	29,250	1,446
29,250	29,300	1,450
29,300	29,350	1,453
29,350	29,400	1,457
29,400	29,450	1,460
29,450	29,500	1,463
29,500	29,550	1,467
29,550	29,600	1,470
29,600	29,650	1,474
29,650	29,700	1,477
29,700	29,750	1,480
29,750	29,800	1,484
29,800	29,850	1,487
29,850	29,900	1,491
29,900	29,950	1,494
29,950	30,000	1,497
30,000	30,050	1,501
30,050	30,100	1,504
30,100	30,150	1,508
30,150	30,200	1,511
30,200	30,250	1,514
30,250	30,300	1,518
30,300	30,350	1,521
30,350	30,400	1,525
30,400	30,450	1,528
30,450	30,500	1,531
30,500	30,550	1,535
30,550	30,600	1,538
30,600	30,650	1,542
30,650	30,700	1,545
30,700	30,750	1,548
30,750	30,800	1,552
30,800	30,850	1,555
30,850	30,900	1,559
30,900	30,950	1,562
30,950	31,000	1,565
31,000	31,050	1,569
31,050	31,100	1,572
31,100	31,150	1,576
31,150	31,200	1,579
31,200	31,250	1,582
31,250	31,300	1,586
31,300	31,350	1,589
31,350	31,400	1,593
31,400	31,450	1,596
31,450	31,500	1,599
31,500	31,550	1,603
31,550	31,600	1,606
31,600	31,650	1,610
31,650	31,700	1,613
31,700	31,750	1,616
31,750	31,800	1,620
31,800	31,850	1,623
31,850	31,900	1,627
31,900	31,950	1,630
31,950	32,000	1,633
32,000	32,050	1,637
32,050	32,100	1,640
32,100	32,150	1,644
32,150	32,200	1,647
32,200	32,250	1,650
32,250	32,300	1,654
32,300	32,350	1,657
32,350	32,400	1,661
32,400	32,450	1,664

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
32,450	32,500	1,667
32,500	32,550	1,671
32,550	32,600	1,674
32,600	32,650	1,678
32,650	32,700	1,681
32,700	32,750	1,684
32,750	32,800	1,688
32,800	32,850	1,691
32,850	32,900	1,695
32,900	32,950	1,698
32,950	33,000	1,701
33,000	33,050	1,705
33,050	33,100	1,708
33,100	33,150	1,712
33,150	33,200	1,715
33,200	33,250	1,718
33,250	33,300	1,722
33,300	33,350	1,725
33,350	33,400	1,729
33,400	33,450	1,732
33,450	33,500	1,735
33,500	33,550	1,739
33,550	33,600	1,742
33,600	33,650	1,746
33,650	33,700	1,749
33,700	33,750	1,752
33,750	33,800	1,756
33,800	33,850	1,759
33,850	33,900	1,763
33,900	33,950	1,766
33,950	34,000	1,769
34,000	34,050	1,773
34,050	34,100	1,776
34,100	34,150	1,780
34,150	34,200	1,783
34,200	34,250	1,786
34,250	34,300	1,790
34,300	34,350	1,793
34,350	34,400	1,797
34,400	34,450	1,800
34,450	34,500	1,803
34,500	34,550	1,807
34,550	34,600	1,810
34,600	34,650	1,814
34,650	34,700	1,817
34,700	34,750	1,820
34,750	34,800	1,824
34,800	34,850	1,827
34,850	34,900	1,831
34,900	34,950	1,834
34,950	35,000	1,837
35,000	35,050	1,841
35,050	35,100	1,844
35,100	35,150	1,848
35,150	35,200	1,851
35,200	35,250	1,854
35,250	35,300	1,858
35,300	35,350	1,861
35,350	35,400	1,865
35,400	35,450	1,868
35,450	35,500	1,871
35,500	35,550	1,875
35,550	35,600	1,878
35,600	35,650	1,882
35,650	35,700	1,885
35,700	35,750	1,888
35,750	35,800	1,892
35,800	35,850	1,895
35,850	35,900	1,899
35,900	35,950	1,902
35,950	36,000	1,905
36,000	36,050	1,909
36,050	36,100	1,912
36,100	36,150	1,916
36,150	36,200	1,919
36,200	36,250	1,922

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
36,250	36,300	1,926
36,300	36,350	1,929
36,350	36,400	1,933
36,400	36,450	1,936
36,450	36,500	1,939
36,500	36,550	1,943
36,550	36,600	1,946
36,600	36,650	1,950
36,650	36,700	1,953
36,700	36,75	

2009 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
40,050	40,100	2,184
40,100	40,150	2,188
40,150	40,200	2,191
40,200	40,250	2,194
40,250	40,300	2,198
40,300	40,350	2,201
40,350	40,400	2,205
40,400	40,450	2,208
40,450	40,500	2,211
40,500	40,550	2,215
40,550	40,600	2,218
40,600	40,650	2,222
40,650	40,700	2,225
40,700	40,750	2,228
40,750	40,800	2,232
40,800	40,850	2,235
40,850	40,900	2,239
40,900	40,950	2,242
40,950	41,000	2,245
41,000	41,050	2,249
41,050	41,100	2,252
41,100	41,150	2,256
41,150	41,200	2,259
41,200	41,250	2,262
41,250	41,300	2,266
41,300	41,350	2,269
41,350	41,400	2,273
41,400	41,450	2,276
41,450	41,500	2,279
41,500	41,550	2,283
41,550	41,600	2,286
41,600	41,650	2,290
41,650	41,700	2,293
41,700	41,750	2,296
41,750	41,800	2,300
41,800	41,850	2,303
41,850	41,900	2,307
41,900	41,950	2,310
41,950	42,000	2,313
42,000	42,050	2,317
42,050	42,100	2,320
42,100	42,150	2,324
42,150	42,200	2,327
42,200	42,250	2,331
42,250	42,300	2,335
42,300	42,350	2,339
42,350	42,400	2,343
42,400	42,450	2,346
42,450	42,500	2,350
42,500	42,550	2,354
42,550	42,600	2,358
42,600	42,650	2,362
42,650	42,700	2,366
42,700	42,750	2,370
42,750	42,800	2,374
42,800	42,850	2,378
42,850	42,900	2,382
42,900	42,950	2,386
42,950	43,000	2,390
43,000	43,050	2,394
43,050	43,100	2,398
43,100	43,150	2,402
43,150	43,200	2,406
43,200	43,250	2,410
43,250	43,300	2,414
43,300	43,350	2,418
43,350	43,400	2,422
43,400	43,450	2,426
43,450	43,500	2,430
43,500	43,550	2,434
43,550	43,600	2,438
43,600	43,650	2,442
43,650	43,700	2,445
43,700	43,750	2,449
43,750	43,800	2,453
43,800	43,850	2,457

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
43,850	43,900	2,461
43,900	43,950	2,465
43,950	44,000	2,469
44,000	44,050	2,473
44,050	44,100	2,477
44,100	44,150	2,481
44,150	44,200	2,485
44,200	44,250	2,489
44,250	44,300	2,493
44,300	44,350	2,497
44,350	44,400	2,501
44,400	44,450	2,505
44,450	44,500	2,509
44,500	44,550	2,513
44,550	44,600	2,517
44,600	44,650	2,521
44,650	44,700	2,525
44,700	44,750	2,529
44,750	44,800	2,533
44,800	44,850	2,537
44,850	44,900	2,541
44,900	44,950	2,544
44,950	45,000	2,548
45,000	45,050	2,552
45,050	45,100	2,556
45,100	45,150	2,560
45,150	45,200	2,564
45,200	45,250	2,568
45,250	45,300	2,572
45,300	45,350	2,576
45,350	45,400	2,580
45,400	45,450	2,584
45,450	45,500	2,588
45,500	45,550	2,592
45,550	45,600	2,596
45,600	45,650	2,600
45,650	45,700	2,604
45,700	45,750	2,608
45,750	45,800	2,612
45,800	45,850	2,616
45,850	45,900	2,620
45,900	45,950	2,624
45,950	46,000	2,628
46,000	46,050	2,632
46,050	46,100	2,636
46,100	46,150	2,640
46,150	46,200	2,643
46,200	46,250	2,647
46,250	46,300	2,651
46,300	46,350	2,655
46,350	46,400	2,659
46,400	46,450	2,663
46,450	46,500	2,667
46,500	46,550	2,671
46,550	46,600	2,675
46,600	46,650	2,679
46,650	46,700	2,683
46,700	46,750	2,687
46,750	46,800	2,691
46,800	46,850	2,695
46,850	46,900	2,699
46,900	46,950	2,703
46,950	47,000	2,707
47,000	47,050	2,711
47,050	47,100	2,715
47,100	47,150	2,719
47,150	47,200	2,723
47,200	47,250	2,727
47,250	47,300	2,731
47,300	47,350	2,735
47,350	47,400	2,739
47,400	47,450	2,742
47,450	47,500	2,746
47,500	47,550	2,750
47,550	47,600	2,754
47,600	47,650	2,758

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
47,650	47,700	2,762
47,700	47,750	2,766
47,750	47,800	2,770
47,800	47,850	2,774
47,850	47,900	2,778
47,900	47,950	2,782
47,950	48,000	2,786
48,000	48,050	2,790
48,050	48,100	2,794
48,100	48,150	2,798
48,150	48,200	2,802
48,200	48,250	2,806
48,250	48,300	2,810
48,300	48,350	2,814
48,350	48,400	2,818
48,400	48,450	2,822
48,450	48,500	2,826
48,500	48,550	2,830
48,550	48,600	2,834
48,600	48,650	2,838
48,650	48,700	2,841
48,700	48,750	2,845
48,750	48,800	2,849
48,800	48,850	2,853
48,850	48,900	2,857
48,900	48,950	2,861
48,950	49,000	2,865
49,000	49,050	2,869
49,050	49,100	2,873
49,100	49,150	2,877
49,150	49,200	2,881
49,200	49,250	2,885
49,250	49,300	2,889
49,300	49,350	2,893
49,350	49,400	2,897
49,400	49,450	2,901
49,450	49,500	2,905
49,500	49,550	2,909
49,550	49,600	2,913
49,600	49,650	2,917
49,650	49,700	2,921
49,700	49,750	2,925
49,750	49,800	2,929
49,800	49,850	2,933
49,850	49,900	2,937
49,900	49,950	2,940
49,950	50,000	2,944
50,000	50,050	2,948
50,050	50,100	2,952
50,100	50,150	2,956
50,150	50,200	2,960
50,200	50,250	2,964
50,250	50,300	2,968
50,300	50,350	2,972
50,350	50,400	2,976
50,400	50,450	2,980
50,450	50,500	2,984
50,500	50,550	2,988
50,550	50,600	2,992
50,600	50,650	2,996
50,650	50,700	3,000
50,700	50,750	3,004
50,750	50,800	3,008
50,800	50,850	3,012
50,850	50,900	3,016
50,900	50,950	3,020
50,950	51,000	3,024
51,000	51,050	3,028
51,050	51,100	3,032
51,100	51,150	3,036
51,150	51,200	3,039
51,200	51,250	3,043
51,250	51,300	3,047
51,300	51,350	3,051
51,350	51,400	3,055
51,400	51,450	3,059

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
51,450	51,500	3,063
51,500	51,550	3,067
51,550	51,600	3,071
51,600	51,650	3,075
51,650	51,700	3,079
51,700	51,750	3,083
51,750	51,800	3,087
51,800	51,850	3,091
51,850	51,900	3,095
51,900	51,950	3,099
51,950	52,000	3,103
52,000	52,050	3,107
52,050	52,100	3,111
52,100	52,150	3,115
52,150	52,200	3,119
52,200	52,250	3,123
52,250	52,300	3,127
52,300	52,350	3,131
52,350	52,400	3,135
52,400	52,450	3,138
52,450	52,500	3,142
52,500	52,550	3,146
52,550	52,600	3,150
52,600	52,650	3,154
52,650	52,700	3,158
52,700	52,750	3,162
52,750	52,800	3,166
52,800	52,850	3,170
52,850	52,900	3,174
52,900	52,950	3,178
52,950	53,000	3,182
53,000	53,050	3,186
53,050	53,100	3,190
53,100	53,150	3,194
53,150	53,200	3,198
53,200	53,250	3,202
53,250	53,300	3,206
53,300	53,350	3,210
53,350	53,400	3,214
53,400	53,450	3,218
53,450	53,500	3,222
53,500	53,550	3,226
53,550	53,600	3,230
53,600	53,650	3,234
53,650	53,700	3,237
53,700	53,750	3,241
53,750	53,800	3,245
53,800	53,850	3,249
53,850	53,900	3,253
53,900	53,950	3,257
53,950	54,000	3,261
54,000	54,050	3,265
54,050	54,100	3,269
54,100	54,150	3,273
54,150	54,200	3,277
54,200	54,250	3,281
54,250	54,300	3,285
54,300	54,350	3,289
54,350	54,400	3,293
54,400	54,450	3,297
54,450	54,500	3,301
54,500	54,550	3,305
54,550	54,600	3,309
54,600	54,650	3,313
54,650	54,700	3,317
54,700	54,750	3,321
54,750	54,800	3,325
54,800	54,850	3,329
54,850	54,900	3,333
54,900	54,950	3,336
54,950	55,000	3,340
55,000	55,050	3,344
55,050	55,100	3,348
55,100	55,150	3,352
55,150	55,200	3,356
55,200	55,250	3,360

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
55,250	55,300	3,364
55,300	55,350	3,368
55,350	55,400	3,372
55,400	55,450	3,376
55,450	55,500	3,380
55,500	55,550	3,384
55,550	55,600	3,388
55,600	55,650	3,392

2009 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
59,050	59,100	3,665
59,100	59,150	3,669
59,150	59,200	3,673
59,200	59,250	3,677
59,250	59,300	3,681
59,300	59,350	3,685
59,350	59,400	3,689
59,400	59,450	3,693
59,450	59,500	3,697
59,500	59,550	3,701
59,550	59,600	3,705
59,600	59,650	3,709
59,650	59,700	3,713
59,700	59,750	3,717
59,750	59,800	3,721
59,800	59,850	3,725
59,850	59,900	3,729
59,900	59,950	3,732
59,950	60,000	3,736
60,000	60,050	3,740
60,050	60,100	3,744
60,100	60,150	3,748
60,150	60,200	3,752
60,200	60,250	3,756
60,250	60,300	3,760
60,300	60,350	3,764
60,350	60,400	3,768
60,400	60,450	3,772
60,450	60,500	3,776
60,500	60,550	3,780
60,550	60,600	3,784
60,600	60,650	3,788
60,650	60,700	3,792
60,700	60,750	3,796
60,750	60,800	3,800
60,800	60,850	3,804
60,850	60,900	3,808
60,900	60,950	3,812
60,950	61,000	3,816
61,000	61,050	3,820
61,050	61,100	3,824
61,100	61,150	3,828
61,150	61,200	3,831
61,200	61,250	3,835
61,250	61,300	3,839
61,300	61,350	3,843
61,350	61,400	3,847
61,400	61,450	3,851
61,450	61,500	3,855
61,500	61,550	3,859
61,550	61,600	3,863
61,600	61,650	3,867
61,650	61,700	3,871
61,700	61,750	3,875
61,750	61,800	3,879
61,800	61,850	3,883
61,850	61,900	3,887
61,900	61,950	3,891
61,950	62,000	3,895
62,000	62,050	3,899
62,050	62,100	3,903
62,100	62,150	3,907
62,150	62,200	3,911
62,200	62,250	3,915
62,250	62,300	3,919
62,300	62,350	3,923
62,350	62,400	3,927
62,400	62,450	3,930
62,450	62,500	3,934
62,500	62,550	3,938
62,550	62,600	3,942
62,600	62,650	3,946
62,650	62,700	3,950
62,700	62,750	3,954
62,750	62,800	3,958
62,800	62,850	3,962

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
62,850	62,900	3,966
62,900	62,950	3,970
62,950	63,000	3,974
63,000	63,050	3,978
63,050	63,100	3,982
63,100	63,150	3,986
63,150	63,200	3,990
63,200	63,250	3,994
63,250	63,300	3,998
63,300	63,350	4,002
63,350	63,400	4,006
63,400	63,450	4,011
63,450	63,500	4,015
63,500	63,550	4,020
63,550	63,600	4,024
63,600	63,650	4,029
63,650	63,700	4,033
63,700	63,750	4,038
63,750	63,800	4,042
63,800	63,850	4,047
63,850	63,900	4,051
63,900	63,950	4,056
63,950	64,000	4,060
64,000	64,050	4,065
64,050	64,100	4,069
64,100	64,150	4,074
64,150	64,200	4,078
64,200	64,250	4,083
64,250	64,300	4,087
64,300	64,350	4,092
64,350	64,400	4,096
64,400	64,450	4,101
64,450	64,500	4,105
64,500	64,550	4,110
64,550	64,600	4,114
64,600	64,650	4,119
64,650	64,700	4,123
64,700	64,750	4,128
64,750	64,800	4,132
64,800	64,850	4,137
64,850	64,900	4,141
64,900	64,950	4,146
64,950	65,000	4,150
65,000	65,050	4,155
65,050	65,100	4,159
65,100	65,150	4,163
65,150	65,200	4,168
65,200	65,250	4,172
65,250	65,300	4,177
65,300	65,350	4,181
65,350	65,400	4,186
65,400	65,450	4,190
65,450	65,500	4,195
65,500	65,550	4,199
65,550	65,600	4,204
65,600	65,650	4,208
65,650	65,700	4,213
65,700	65,750	4,217
65,750	65,800	4,222
65,800	65,850	4,226
65,850	65,900	4,231
65,900	65,950	4,235
65,950	66,000	4,240
66,000	66,050	4,244
66,050	66,100	4,249
66,100	66,150	4,253
66,150	66,200	4,258
66,200	66,250	4,262
66,250	66,300	4,267
66,300	66,350	4,271
66,350	66,400	4,276
66,400	66,450	4,280
66,450	66,500	4,285
66,500	66,550	4,289
66,550	66,600	4,294
66,600	66,650	4,298

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
66,650	66,700	4,303
66,700	66,750	4,307
66,750	66,800	4,312
66,800	66,850	4,316
66,850	66,900	4,321
66,900	66,950	4,325
66,950	67,000	4,330
67,000	67,050	4,334
67,050	67,100	4,339
67,100	67,150	4,343
67,150	67,200	4,348
67,200	67,250	4,352
67,250	67,300	4,357
67,300	67,350	4,361
67,350	67,400	4,366
67,400	67,450	4,370
67,450	67,500	4,375
67,500	67,550	4,379
67,550	67,600	4,384
67,600	67,650	4,388
67,650	67,700	4,392
67,700	67,750	4,397
67,750	67,800	4,401
67,800	67,850	4,406
67,850	67,900	4,410
67,900	67,950	4,415
67,950	68,000	4,419
68,000	68,050	4,424
68,050	68,100	4,428
68,100	68,150	4,433
68,150	68,200	4,437
68,200	68,250	4,442
68,250	68,300	4,446
68,300	68,350	4,451
68,350	68,400	4,455
68,400	68,450	4,460
68,450	68,500	4,464
68,500	68,550	4,469
68,550	68,600	4,473
68,600	68,650	4,478
68,650	68,700	4,482
68,700	68,750	4,487
68,750	68,800	4,491
68,800	68,850	4,496
68,850	68,900	4,500
68,900	68,950	4,505
68,950	69,000	4,509
69,000	69,050	4,514
69,050	69,100	4,518
69,100	69,150	4,523
69,150	69,200	4,527
69,200	69,250	4,532
69,250	69,300	4,536
69,300	69,350	4,541
69,350	69,400	4,545
69,400	69,450	4,550
69,450	69,500	4,554
69,500	69,550	4,559
69,550	69,600	4,563
69,600	69,650	4,568
69,650	69,700	4,572
69,700	69,750	4,577
69,750	69,800	4,581
69,800	69,850	4,586
69,850	69,900	4,590
69,900	69,950	4,595
69,950	70,000	4,599
70,000	70,050	4,604
70,050	70,100	4,608
70,100	70,150	4,612
70,150	70,200	4,617
70,200	70,250	4,621
70,250	70,300	4,626
70,300	70,350	4,630
70,350	70,400	4,635
70,400	70,450	4,639

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
70,450	70,500	4,644
70,500	70,550	4,648
70,550	70,600	4,653
70,600	70,650	4,657
70,650	70,700	4,662
70,700	70,750	4,666
70,750	70,800	4,671
70,800	70,850	4,675
70,850	70,900	4,680
70,900	70,950	4,684
70,950	71,000	4,689
71,000	71,050	4,693
71,050	71,100	4,698
71,100	71,150	4,702
71,150	71,200	4,707
71,200	71,250	4,711
71,250	71,300	4,716
71,300	71,350	4,720
71,350	71,400	4,725
71,400	71,450	4,729
71,450	71,500	4,734
71,500	71,550	4,738
71,550	71,600	4,743
71,600	71,650	4,747
71,650	71,700	4,752
71,700	71,750	4,756
71,750	71,800	4,761
71,800	71,850	4,765
71,850	71,900	4,770
71,900	71,950	4,774
71,950	72,000	4,779
72,000	72,050	4,783
72,050	72,100	4,788
72,100	72,150	4,792
72,150	72,200	4,797
72,200	72,250	4,801
72,250	72,300	4,806
72,300	72,350	4,810
72,350	72,400	4,815
72,400	72,450	4,819
72,450	72,500	4,824
72,500	72,550	4,828
72,550	72,600	4,833
72,600	72,650	4,837
72,650	72,700	4,841
72,700	72,750	4,846
72,750	72,800	4,850
72,800	72,850	4,855
72,850	72,900	4,859
72,900	72,950	4,864
72,950	73,000	4,868
73,000	73,050	4,873
73,050	73,100	4,877
73,100	73,150	4,882
73,150	73,200	4,886
73,200	73,250	4,891
73,250	73,300	4,895
73,300	73,350	4,900
73,350	73,400	4,904
73,400	73,450	4,909
73,450	73,500	4,913
73,500	73,550	4,918
73,550	73,600	4,922
73,600	73,650	4,927
73,650	73,700	4,931
73,700	73,750	4,936
73,750	73,800	4,940
73,800	73,850	4,945
73,850	73,900	4,949
73,900	73,950	4,954
73,950	74,000	4,958
74,000	74,050	4,963
74,050	74,100	4,967
74,100	74,150	4,972
74,150	74,200	4,976
74,200	74,250	4,981

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
74,250	74,300	4,985
74,300	74,350	4,990
74,350	74,400	4,994
74,400	74,450	4,999
74,450	74,500	5,003
74,500	74,550	5,008
74,550	74,600	5,012
74,600	74,650	5,017

2009 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 IA 1040.
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
78,050	78,100	5,326
78,100	78,150	5,331
78,150	78,200	5,335
78,200	78,250	5,340
78,250	78,300	5,344
78,300	78,350	5,349
78,350	78,400	5,353
78,400	78,450	5,358
78,450	78,500	5,362
78,500	78,550	5,367
78,550	78,600	5,371
78,600	78,650	5,376
78,650	78,700	5,380
78,700	78,750	5,385
78,750	78,800	5,389
78,800	78,850	5,394
78,850	78,900	5,398
78,900	78,950	5,403
78,950	79,000	5,407
79,000	79,050	5,412
79,050	79,100	5,416
79,100	79,150	5,421
79,150	79,200	5,425
79,200	79,250	5,430
79,250	79,300	5,434
79,300	79,350	5,439
79,350	79,400	5,443
79,400	79,450	5,448
79,450	79,500	5,452
79,500	79,550	5,457
79,550	79,600	5,461
79,600	79,650	5,466
79,650	79,700	5,470
79,700	79,750	5,475
79,750	79,800	5,479
79,800	79,850	5,484
79,850	79,900	5,488
79,900	79,950	5,493
79,950	80,000	5,497
80,000	80,050	5,502
80,050	80,100	5,506
80,100	80,150	5,510
80,150	80,200	5,515
80,200	80,250	5,519
80,250	80,300	5,524
80,300	80,350	5,528
80,350	80,400	5,533
80,400	80,450	5,537
80,450	80,500	5,542
80,500	80,550	5,546
80,550	80,600	5,551
80,600	80,650	5,555
80,650	80,700	5,560
80,700	80,750	5,564
80,750	80,800	5,569
80,800	80,850	5,573
80,850	80,900	5,578
80,900	80,950	5,582
80,950	81,000	5,587
81,000	81,050	5,591
81,050	81,100	5,596
81,100	81,150	5,600
81,150	81,200	5,605
81,200	81,250	5,609
81,250	81,300	5,614
81,300	81,350	5,618
81,350	81,400	5,623
81,400	81,450	5,627
81,450	81,500	5,632
81,500	81,550	5,636
81,550	81,600	5,641
81,600	81,650	5,645
81,650	81,700	5,650
81,700	81,750	5,654
81,750	81,800	5,659
81,800	81,850	5,663

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
81,850	81,900	5,668
81,900	81,950	5,672
81,950	82,000	5,677
82,000	82,050	5,681
82,050	82,100	5,686
82,100	82,150	5,690
82,150	82,200	5,695
82,200	82,250	5,699
82,250	82,300	5,704
82,300	82,350	5,708
82,350	82,400	5,713
82,400	82,450	5,717
82,450	82,500	5,722
82,500	82,550	5,726
82,550	82,600	5,731
82,600	82,650	5,735
82,650	82,700	5,739
82,700	82,750	5,744
82,750	82,800	5,748
82,800	82,850	5,753
82,850	82,900	5,757
82,900	82,950	5,762
82,950	83,000	5,766
83,000	83,050	5,771
83,050	83,100	5,775
83,100	83,150	5,780
83,150	83,200	5,784
83,200	83,250	5,789
83,250	83,300	5,793
83,300	83,350	5,798
83,350	83,400	5,802
83,400	83,450	5,807
83,450	83,500	5,811
83,500	83,550	5,816
83,550	83,600	5,820
83,600	83,650	5,825
83,650	83,700	5,829
83,700	83,750	5,834
83,750	83,800	5,838
83,800	83,850	5,843
83,850	83,900	5,847
83,900	83,950	5,852
83,950	84,000	5,856
84,000	84,050	5,861
84,050	84,100	5,865
84,100	84,150	5,870
84,150	84,200	5,874
84,200	84,250	5,879
84,250	84,300	5,883
84,300	84,350	5,888
84,350	84,400	5,892
84,400	84,450	5,897
84,450	84,500	5,901
84,500	84,550	5,906
84,550	84,600	5,910
84,600	84,650	5,915
84,650	84,700	5,919
84,700	84,750	5,924
84,750	84,800	5,928
84,800	84,850	5,933
84,850	84,900	5,937
84,900	84,950	5,942
84,950	85,000	5,946
85,000	85,050	5,951
85,050	85,100	5,955
85,100	85,150	5,959
85,150	85,200	5,964
85,200	85,250	5,968
85,250	85,300	5,973
85,300	85,350	5,977
85,350	85,400	5,982
85,400	85,450	5,986
85,450	85,500	5,991
85,500	85,550	5,995
85,550	85,600	6,000
85,600	85,650	6,004

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
85,650	85,700	6,009
85,700	85,750	6,013
85,750	85,800	6,018
85,800	85,850	6,022
85,850	85,900	6,027
85,900	85,950	6,031
85,950	86,000	6,036
86,000	86,050	6,040
86,050	86,100	6,045
86,100	86,150	6,049
86,150	86,200	6,054
86,200	86,250	6,058
86,250	86,300	6,063
86,300	86,350	6,067
86,350	86,400	6,072
86,400	86,450	6,076
86,450	86,500	6,081
86,500	86,550	6,085
86,550	86,600	6,090
86,600	86,650	6,094
86,650	86,700	6,099
86,700	86,750	6,103
86,750	86,800	6,108
86,800	86,850	6,112
86,850	86,900	6,117
86,900	86,950	6,121
86,950	87,000	6,126
87,000	87,050	6,130
87,050	87,100	6,135
87,100	87,150	6,139
87,150	87,200	6,144
87,200	87,250	6,148
87,250	87,300	6,153
87,300	87,350	6,157
87,350	87,400	6,162
87,400	87,450	6,166
87,450	87,500	6,171
87,500	87,550	6,175
87,550	87,600	6,180
87,600	87,650	6,184
87,650	87,700	6,188
87,700	87,750	6,193
87,750	87,800	6,197
87,800	87,850	6,202
87,850	87,900	6,206
87,900	87,950	6,211
87,950	88,000	6,215
88,000	88,050	6,220
88,050	88,100	6,224
88,100	88,150	6,229
88,150	88,200	6,233
88,200	88,250	6,238
88,250	88,300	6,242
88,300	88,350	6,247
88,350	88,400	6,251
88,400	88,450	6,256
88,450	88,500	6,260
88,500	88,550	6,265
88,550	88,600	6,269
88,600	88,650	6,274
88,650	88,700	6,278
88,700	88,750	6,283
88,750	88,800	6,287
88,800	88,850	6,292
88,850	88,900	6,296
88,900	88,950	6,301
88,950	89,000	6,305
89,000	89,050	6,310
89,050	89,100	6,314
89,100	89,150	6,319
89,150	89,200	6,323
89,200	89,250	6,328
89,250	89,300	6,332
89,300	89,350	6,337
89,350	89,400	6,341
89,400	89,450	6,346

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
89,450	89,500	6,350
89,500	89,550	6,355
89,550	89,600	6,359
89,600	89,650	6,364
89,650	89,700	6,368
89,700	89,750	6,373
89,750	89,800	6,377
89,800	89,850	6,382
89,850	89,900	6,386
89,900	89,950	6,391
89,950	90,000	6,395
90,000	90,050	6,400
90,050	90,100	6,404
90,100	90,150	6,408
90,150	90,200	6,413
90,200	90,250	6,417
90,250	90,300	6,422
90,300	90,350	6,426
90,350	90,400	6,431
90,400	90,450	6,435
90,450	90,500	6,440
90,500	90,550	6,444
90,550	90,600	6,449
90,600	90,650	6,453
90,650	90,700	6,458
90,700	90,750	6,462
90,750	90,800	6,467
90,800	90,850	6,471
90,850	90,900	6,476
90,900	90,950	6,480
90,950	91,000	6,485
91,000	91,050	6,489
91,050	91,100	6,494
91,100	91,150	6,498
91,150	91,200	6,503
91,200	91,250	6,507
91,250	91,300	6,512
91,300	91,350	6,516
91,350	91,400	6,521
91,400	91,450	6,525
91,450	91,500	6,530
91,500	91,550	6,534
91,550	91,600	6,539
91,600	91,650	6,543
91,650	91,700	6,548
91,700	91,750	6,552
91,750	91,800	6,557
91,800	91,850	6,561
91,850	91,900	6,566
91,900	91,950	6,570
91,950	92,000	6,575
92,000	92,050	6,579
92,050	92,100	6,584
92,100	92,150	6,588
92,150	92,200	6,593
92,200	92,250	6,597
92,250	92,300	6,602
92,300	92,350	6,606
92,350	92,400	6,611
92,400	92,450	6,615
92,450	92,500	6,620
92,500	92,550	6,624
92,550	92,600	6,629
92,600	92,650	6,633
92,650	92,700	6,637
92,700	92,750	6,642
92,750	92,800	6,646
92,800	92,850	6,651
92,850	92,900	6,655
92,900	92,950	6,660
92,950	93,000	6,664
93,000	93,050	6,669
93,050	93,100	6,673
93,100	93,150	6,678
93,150	93,200	6,682
93,200	93,250	6,687

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
93,250	93,300	6,691
93,300	93,350	6,696
93,350	93,400	6,700
93,400	93,450	6,705
93,450	93,500	6,709
93,500	93,550	6,714
93,550	93,600	6,718
93,600	93,650	6,723

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2009

<p>01-ADAIR 0018 Adair-Casey 8% 0252 Anita 10% 2673 Nodaway Valley 8% 4978 Orient-Macksburg 20% 6264 West Central Valley ... 1%</p> <p>02-ADAMS 0914 C and M 10% 1431 Corning 5% 1503 Creston 2% 2718 Griswold 11% 3609 Lenox 15% 4978 Orient-Macksburg 20% 5328 Prescott 0% 6651 Villisca 5%</p> <p>03-ALLAMAKEE 0135 Allamakee 8% 1638 Decorah 5% 1972 Eastern Allamakee ... 10% 4419 MFL-Mar-Mac 8% 5310 Postville 9%</p> <p>04-APPANOOSE * (see footnote below) 0081 Albia 8% 1071 Centerville 5% 4491 Moravia 13% 4518 Moulton-Udell 13% 5895 Seymour 11%</p> <p>05-AUDUBON 0018 Adair-Casey 8% 0252 Anita 10% 0387 Atlantic 14% 0414 Audubon 8% 1413 Coon Rapids-Bayard.. 7% 2016 Elk Horn-Kimballton . 14% 2151 Exira 9% 2754 Guthrie Center 7% 4014 Manning 12%</p> <p>06-BENTON 0576 Belle Plaine 10% 0609 Benton 7% 1062 Center Point-Urbana .. 6% 1337 College 0% 1935 Union 9% 3105 Independence 8% 4777 North Linn 8% 6660 Vinton-Shellsburg 7%</p> <p>07-BLACK HAWK 1044 Cedar Falls 0% 1719 Denver 4% 1791 Dike-New Hartford 7% 1908 Dunkerton 10% 1935 Union 9% 2502 Gladbrook-Reinbeck .. 9% 3042 Hudson 6% 3186 Janesville 8% 3204 Jesup 0% 6660 Vinton-Shellsburg 7% 6762 Wapsie Valley 10% 6795 Waterloo 0% 6840 Waverly-Shell Rock ... 6%</p> <p>08-BOONE 0472 Ballard 2% 0729 Boone 6% 1967 East Greene 10% 2466 Gilbert 0% 3942 Madrid 6% 4779 North Polk 5% 4878 Ogden 7% 5184 Perry 3% 5643 Roland-Story 8% 6095 South Hamilton 10% 6096 SE Webster-Grand 6% 6246 Stratford 9% 6561 United 7% 7110 Woodward-Granger ... 7%</p> <p>09-BREMER 1719 Denver 4% 1908 Dunkerton 10% 2349 Fredericksburg 10% 3186 Janesville 8% 4599 Nashua-Plainfield 11% 6273 Sumner 9% 6471 Tripoli 11% 6762 Wapsie Valley 10% 6840 Waverly-Shell Rock ... 6%</p> <p>10-BUCHANAN 1935 Union 9% 1963 East Buchanan 12% 3105 Independence 8% 3204 Jesup 0% 4777 North Linn 8% 4869 Oelwein 11% 6175 Starmont 0% 6660 Vinton-Shellsburg 7% 6762 Wapsie Valley 10% 6950 West Delaware Co. 5%</p>	<p>11-BUENA VISTA 0072 Albert City-Truesdale . 0% 0171 Alta 9% 0423 Aurelia 9% 2376 Galva-Holstein 4% 3537 Laurens-Marathon 8% 4644 Newell-Fonda 7% 5823 Schaller-Crestland ... 12% 6048 Sioux Central 0% 6092 South Clay 10% 6219 Storm Lake 3%</p> <p>12-BUTLER 0009 AGWSR 16% 0153 Allison-Bristow 7% 0279 Aplington- Parkersburg 7% 1215 Clarksville 15% 1791 Dike-New Hartford 7% 2664 Greene 0% 2781 Hampton-Dumont 3% 4599 Nashua-Plainfield 11% 6840 Waverly-Shell Rock ... 6%</p> <p>13-CALHOUN 3411 Southern Cal 0% 4023 Manson-NW Webster . 9% 4644 Newell-Fonda 7% 5301 Pomeroy-Palmer 9% 5323 Prairie Valley 10% 5625 Rockwell City-Lytton .. 0%</p> <p>14-CARROLL 0355 Ar-We-Va 8% 0999 Carroll 0% 1413 Coon Rapids-Bayard.. 7% 2520 Glidden-Ralston 10% 3411 Southern Cal 0% 4014 Manning 12% 6741 Wall Lake View Auburn 4%</p> <p>15-CASS 0252 Anita 10% 0387 Atlantic 14% 0914 C and M 10% 2016 Elk Horn-Kimballton . 14% 2151 Exira 9% 2718 Griswold 11% 6750 Walnut 2%</p> <p>16-CEDAR 0603 Bennett 10% 1926 Durant 9% 3691 North Cedar 10% 3744 Lisbon 8% 4269 Midland 12% 6408 Tipton 10% 6930 West Branch 13% 6975 West Liberty 14% 7038 Wilton 9%</p> <p>17-CERRO GORDO 1233 Clear Lake 5% 2295 Forest City 7% 4131 Mason City 0% 4761 Nora Springs- Rock Falls 0% 4772 North Central 7% 5616 Rockwell-Swaledale ... 8% 5697 Rudd-Rockford- Marble Rock 0% 5922 Sheffield-Chapin- Meservey-Thornton . 15% 6633 Ventura 13%</p> <p>18-CHEROKEE 0171 Alta 9% 0423 Aurelia 9% 1152 Cherokee 3% 1975 River Valley 13% 2376 Galva-Holstein 4% 3348 Kingsley-Pierson 3% 4068 Marcus-Meriden- Cleghorn 10% 5157 South O'Brien 10% 6048 Sioux Central 0%</p> <p>19-CHICKASAW 1116 Charles City 9% 2349 Fredericksburg 10% 3029 Howard-Winnesheik . 12% 4599 Nashua-Plainfield 11% 4662 New Hampton 6% 6273 Sumner 9% 6471 Tripoli 11% 6509 Turkey Valley 0%</p>	<p>20-CLARKE 1211 Clarke 5% 1970 East Union 12% 3119 Interstate 35 0% 4505 Mormon Trail 13% 4572 Murray 14%</p> <p>21-CLAY 1218 Clay Central-Everly ... 5% 2862 Hartley-Melvin- Sanborn 7% 4890 Okoboji 2% 5157 South O'Brien 10% 5724 Ruthven-Ayrshire 12% 6048 Sioux Central 0% 6092 South Clay 10% 6102 Spencer 5% 6345 Terril 10%</p> <p>22-CLAYTON 1080 Central Clayton 10% 1989 Edgewood-Colesburg 8% 2763 Clayton Ridge 5% 4419 MFL-Mar-Mac 8% 5310 Postville 9% 6175 Starmont 0% 6591 Valley 6% 6961 Western Dubuque Co. 6%</p> <p>23-CLINTON 0918 Calamus/Wheatland .. 7% 0936 Camanche 0% 1082 Central Clinton 7% 1278 Clinton 8% 1675 Delwood 10% 1965 East Central 0% 4041 Maquoketa 10% 4269 Midland 12% 4773 Northeast 11% 5337 Preston 0%</p> <p>24-CRAWFORD 0355 Ar-We-Va 8% 0504 Battle Creek- Ida Grove 7% 1134 Charter Oak-Ute 15% 1701 Denison 7% 1917 Boyer Valley 13% 3996 IKM 14% 4014 Manning 12% 4033 Maple Valley 11% 4860 Odebolt-Arthur 8% 5832 Schleswig 7% 6741 Wall Lake View Auburn 4%</p> <p>25-DALLAS 0027 Adel-DeSoto-Minburn 0% 1576 Dallas Center-Grimes 0% 1953 Earlham 0% 3942 Madrid 6% 5121 Panorama 6% 5184 Perry 3% 6264 West Central Valley ... 1% 6615 Van Meter 5% 6822 Waukee 0% 6957 West Des Moines 0% 7110 Woodward-Granger ... 7%</p> <p>26-DAVIS 0657 Eddyville-Blakesburg 10% 0977 Cardinal 8% 1619 Davis County 0% 4491 Moravia 12% 4518 Moulton-Udell 12% 6592 Van Buren 10%</p> <p>27-DECATUR 1093 Central Decatur 10% 1211 Clarke 5% 3465 Lamon 12% 3705 Lineville-Clio 10% 4505 Mormon Trail 13% 4527 Mount Ayr 6% 4572 Murray 14%</p> <p>28-DELAWARE 1989 Edgewood-Colesburg 8% 4043 Maquoketa Valley 0% 4446 Monticello 4% 4777 North Linn 8% 6175 Starmont 0% 6950 West Delaware Co. 5% 6961 Western Dubuque Co. 6%</p> <p>29-DES MOINES 0882 Burlington 0% 1602 Danville 10% 2322 Fort Madison 0% 4203 Mediapolis 5% 4509 Morning Sun 7% 4689 New London 9% 6759 Wapello 7% 6937 West Burlington 0% 7047 Winfield-Mt. Union ... 7%</p>	<p>30-DICKINSON 1218 Clay Central-Everly ... 5% 2124 Estherville-Lincoln Central 10% 2846 Harris-Lake Park 0% 2862 Hartley-Melvin- Sanborn 7% 4890 Okoboji 2% 6120 Spirit Lake 4% 6345 Terril 10%</p> <p>31-DUBUQUE 1863 Dubuque 0% 4041 Maquoketa 10% 4446 Monticello 4% 6961 Western Dubuque Co. 6%</p> <p>32-EMMET 0333 Armstrong-Ringsted . 11% 2124 Estherville-Lincoln Central 10% 2556 Graettinger 15% 6345 Terril 10%</p> <p>33-FAYETTE 2349 Fredericksburg 10% 4774 North Fayette 8% 4869 Oelwein 11% 5310 Postville 9% 6175 Starmont 0% 6273 Sumner 9% 6509 Turkey Valley 0% 6591 Valley 6% 6762 Wapsie Valley 10% 6943 West Central 10%</p> <p>34-FLOYD 1116 Charles City 9% 2664 Greene 0% 4599 Nashua-Plainfield 11% 4761 Nora Springs- Rock Falls 0% 4995 Osage 4% 5697 Rudd-Rockford- Marble Rock 0%</p> <p>35-FRANKLIN 0009 AGWSR 16% 1018 Alden 10% 0594 Belmont-Klemme 3% 0916 Cal 12% 1854 Dows 0% 2781 Hampton-Dumont 3% 3150 Iowa Falls 8% 5922 Sheffield-Chapin- Meservey-Thornton . 15%</p> <p>36-FREMONT 2205 Farragut 11% 2369 Fremont-Mills 15% 2772 Hamburg 4% 5976 Shenandoah 13% 6003 Sidney 10%</p> <p>37-GREENE 1413 Coon Rapids-Bayard.. 7% 1967 East Greene 10% 2520 Glidden-Ralston 10% 3195 Jefferson-Scranton ... 7% 3411 Southern Cal 0% 5121 Panorama 6% 5139 Paton-Churdan 9% 5184 Perry 3% 5323 Prairie Valley 10% 6096 SE Webster-Grand 6%</p> <p>38-GRUNDY 0009 AGWSR 16% 0279 Aplington- Parkersburg 7% 0540 BCLUW 10% 1791 Dike-New Hartford 7% 2007 Eldora- New Providence 7% 2502 Gladbrook-Reinbeck .. 9% 2727 Grundy Center 6%</p> <p>39-GUTHRIE 0018 Adair-Casey 8% 0414 Audubon 8% 1413 Coon Rapids-Bayard.. 7% 2151 Exira 9% 2754 Guthrie Center 7% 5121 Panorama 6% 6264 West Central Valley ... 1%</p> <p>40-HAMILTON 3033 Hubbard-Radcliffe 0% 4775 Northeast Hamilton .. 15% 5643 Roland-Story 8% 6095 South Hamilton 10% 6246 Stratford 9% 6867 Webster City 4%</p>	<p>41-HANCOCK 0594 Belmont-Klemme 3% 0819 West Hancock 12% 1206 Clarion-Goldfield 8% 1449 Corwith-Wesley 20% 2295 Forest City 7% 2403 Garner-Hayfield 11% 5922 Sheffield-Chapin- Meservey-Thornton . 15% 6417 Titonka 10% 6633 Ventura 13% 7083 Woden-Crystal Lake 14%</p> <p>42-HARDIN 0009 AGWSR 16% 0108 Alden 10% 0540 BCLUW 10% 1359 Colo-Nesco 8% 2007 Eldora- New Providence 7% 3033 Hubbard-Radcliffe 0% 3150 Iowa Falls 8% 5643 Roland-Story 8%</p> <p>43-HARRISON 0441 A-H-S-T 8% 1917 Boyer Valley 13% 2826 Harlan 8% 3798 Logan-Magnolia 7% 4356 Missouri Valley 7% 6460 Tri-Center 8% 6969 West Harrison 11% 6987 West Monona 4% 7092 Woodbine 15%</p> <p>44-HENRY 1602 Danville 10% 2169 Fairfield 4% 2322 Fort Madison 0% 2834 Harmony 13% 4536 Mount Pleasant 5% 4689 New London 9% 6700 Waco 0% 7047 Winfield-Mt. Union ... 7%</p> <p>45-HOWARD 3029 Howard-Winnesheik . 12% 4662 New Hampton 6% 5508 Riceville 11% 6509 Turkey Valley 0%</p> <p>46-HUMBOLDT 1206 Clarion-Goldfield 8% 1944 Eagle Grove 7% 2493 Gilmore City- Bradgate 15% 3060 Humboldt 7% 3897 Lu Verne 15% 6516 Twin Rivers 20% 6921 West Bend-Mallard 0%</p> <p>47-IDA 0504 Battle Creek- Ida Grove 7% 1701 Denison 7% 1975 River Valley 13% 2376 Galva-Holstein 4% 4033 Maple Valley 11% 4860 Odebolt-Arthur 8% 5823 Schaller-Crestland ... 12% 5832 Schleswig 7%</p> <p>48-IOWA 0576 Belle Plaine 10% 0609 Benton 7% 1221 Clear Creek-Amana . 10% 2097 English Valleys 14% 2766 HLW 9% 3154 Iowa Valley 16% 4271 Mid-Prairie 10% 6462 Tri-County 18% 7029 Williamsburg 6%</p> <p>49-JACKSON 0243 Andrew 15% 0585 Bellevue 4% 1675 Delwood 10% 1863 Dubuque 0% 1965 East Central 0% 4041 Maquoketa 10% 4269 Midland 12% 5337 Preston 0% 6961 Western Dubuque Co. 6%</p> <p>50-JASPER 0513 Baxter 11% 0720 Bondurant-Farrar 3% 1332 Colfax-Mingo 6% 1350 Collins-Maxwell 3% 2709 Grinnell-Newburg 8% 3582 East Marshall 12% 3906 Lynnville-Sully 8% 4725 Newton 3% 5166 Pella 3% 5319 PCM 5% 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 2009

51-JEFFERSON	61-MADISON	72-OSCEOLA	80-RINGGOLD	90-WAPELLO
0977 Cardinal 8%	0027 Adel-DeSoto-Minburn 0%	2457 George-Little Rock ... 20%	0657 Bedford 10%	0657 Eddyville-Blakesburg 10%
2169 Fairfield 4%	1953 Earlham 0%	2846 Harris-Lake Park 0%	1224 Clearfield 4%	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 8%	5949 Sheldon 7%	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 9%	4122 Martensdale- St. Marys 9%	73-PAGE	3465 Lamoni 12%	5163 Pekin 8%
52-JOHNSON	4978 Orient-Macksburg 20%	0549 Bedford 10%	3609 Lenox 15%	91-WARREN
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 10%	81-SAC	1737 Des Moines 0%
2977 Highland 9%	62-MAHASKA	5463 Red Oak 7%	0171 Alta 9%	3114 Indianola 5%
3141 Iowa City 5%	0657 Eddyville-Blakesburg 10%	3574 Shenandoah 13%	2376 Galva-Holstein 4%	3119 Interstate 35 0%
3744 Lisbon 8%	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 9%	4644 Newell-Fonda 7%	4797 Norwalk 0%
4271 Mid-Prairie 10%	4776 North Mahaska 0%	6651 Villisca 5%	5625 Rockwell City-Lytton .. 0%	5256 Pleasantville 10%
4554 Mount Vernon 5%	5013 Oskaloosa 0%	74-PALO ALTO	5742 Sac 0%	6094 Southeast Warren 10%
6093 Solon 6%	5166 Pella 3%	0333 Armstrong-Ringsted . 11%	5823 Schaller-Crestland ... 12%	92-WASHINGTON
6930 West Branch 13%	6462 Tri-County 18%	2058 Emmetsburg 12%	6219 Storm Lake 3%	2169 Fairfield 4%
6975 West Liberty 14%	6512 Twin Cedars 6%	2556 Graettinger 15%	6741 Wall Lake View Auburn 4%	2977 Highland 9%
7029 Williamsburg 6%	63-MARIION	3537 Laurens-Marathon 8%	82-SCOTT	3330 Keota 10%
53-JONES	1107 Chariton 8%	5283 Pocahontas Area 7%	0603 Bennett 10%	4271 Mid-Prairie 10%
0234 Anamosa 5%	3375 Knoxville 6%	5724 Ruthven-Ayrshire 12%	0621 Bettendorf 0%	5163 Pekin 8%
3691 North Cedar 10%	4212 Melcher-Dallas 11%	5868 Sentral 12%	0918 Calamus Wheatland ... 7%	6700 Waco 0%
3744 Lisbon 8%	5166 Pella 3%	6345 Terril 10%	1611 Davenport 0%	7048 Washington 9%
4269 Midland 12%	5256 Pleasantville 10%	6921 West Bend-Mallard 0%	1926 Durant 9%	7677 Winfield-Mt. Union 7%
4446 Monticello 4%	5319 PCM 5%	75-PLYMOUTH	4784 North Scott 1%	93-WAYNE
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%	83-SHELBY	4505 Mormon Trail 13%
6961 Western Dubuque Co. 6%	64-MARSHALL	3348 Kingsley-Pierson 3%	0441 A-H-S-T 8%	5895 Seymour 10%
54-KEOKUK	0513 Baxter 11%	3555 Lawton-Bronson 4%	1917 Boyer Valley 13%	6854 Wayne 8%
2097 English Valleys 14%	0540 BCLUW 10%	3600 Le Mars 0%	2016 Elk Horn-Kimballton . 14%	94-WEBSTER
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 8%	5486 Remsen-Union 0%	3996 IKM 14%	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 .. 9%	6990 West Sioux 6%	6460 Tri-Center 8%	3060 Humboldt 7%
6462 Tri-County 18%	2682 GMG 11%	76-POCAHONTAS	6750 Walnut 2%	4023 Manson-NW Webster . 9%
55-KOSSUTH	3582 East Marshall 12%	0072 Albert City-Truesdale. 0%	7092 Woodbine 15%	5323 Prairie Valley 10%
0126 Algona 8%	4104 Marshalltown 0%	2493 Gilmore City- Bradgate 15%	84-SIOUX	6096 SE Webster-Grand 6%
0333 Armstrong-Ringsted . 11%	6985 West Marshall 9%	3537 Laurens-Marathon 8%	0747 Boyden-Hull 9%	6246 Stratford 9%
0873 North Iowa 12%	65-MILLS	4023 Manson-NW Webster . 9%	2457 George-Little Rock ... 20%	6867 Webster City 4%
1449 Corwith-Wesley 20%	2369 Fremont-Mills 15%	4644 Newell-Fonda 7%	4149 MOC-Floyd-Union 7%	95-WINNEBAGO
3897 Lu Verne 15%	2511 Glenwood 0%	5283 Pocahontas Area 7%	5486 Remsen-Union 0%	0873 North Iowa 12%
4778 North Kossuth 18%	3645 Lewis Central 6%	5301 Pomeroy-Palmer 9%	5607 Rock Valley 0%	2295 Forest City 7%
5868 Sentral 12%	3978 Malvern 15%	6921 West Bend-Mallard 0%	5949 Sheldon 7%	3420 Lake Mills 9%
6417 Titonka 10%	4751 Nishna Valley 12%	77-POLK	6030 Sioux Center 6%	6417 Titonka 10%
6516 Twin Rivers 20%	5976 Shenandoah 13%	0261 Ankeny 0%	6983 West Lyon 10%	7083 Woden-Crystal Lake 14%
6921 West Bend-Mallard 0%	6453 Treynor 5%	0720 Ballard 2%	6990 West Sioux 6%	96-WINNESHIEK
56-LEE	66-MITCHELL	0472 Bondurant-Farrar 3%	85-STORY	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 4%	1350 Collins-Maxwell 3%	0472 Ballard 5%	3029 Howard-Winneschek . 12%
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 8%	5310 Postville 9%
4536 Mount Pleasant 5%	5751 St. Ansgar 8%	3231 Johnston 0%	2466 Gilbert 0%	6100 South Winneshiek 6%
57-LINN	67-MONONA	3942 Madrid 6%	4617 Nevada 5%	6509 Turkey Valley 0%
0099 Alburnett 0%	1134 Charter Oak-Ute 15%	4779 North Polk 5%	4779 North Polk 5%	97-WOODBURY
0234 Anamosa 5%	1917 Boyer Valley 13%	5319 PCM 5%	5643 Roland-Story 8%	0270 Anthon-Oto 0%
1053 Cedar Rapids 5%	4033 Maple Valley 11%	5805 Saydel 0%	6561 United 7%	0504 Battle Creek- Ida Grove 7%
1062 Center Point-Urbana .. 6%	6969 West Harrison 11%	6101 Southeast Polk 5%	6985 West Marshall 9%	1975 River Valley 13%
1089 Central City 0%	6987 West Monona 4%	6579 West Des Moines 0%	86-TAMA	3348 Kingsley-Pierson 4%
1337 College 0%	6992 Westwood 6%	6957 West Des Moines 0%	0576 Belle Plaine 10%	3555 Lawton-Bronson 4%
3715 Linn-Mar 0%	7002 Whiting 0%	7110 Woodward-Granger 7%	0609 Benton 7%	4033 Maple Valley 11%
3744 Lisbon 8%	7092 Woodbine 15%	78-POTTAWATTAMIE	1935 Union 9%	5877 Sergeant Bluff-Luton . 0%
4086 Marion 4%	68-MONROE	0387 Atlantic 14%	2502 Gladbrook-Reinbeck .. 9%	6039 Sioux City 6%
4446 Monticello 4%	0081 Albia 7%	0441 A-H-S-T 8%	2682 GMG 11%	6992 Westwood 6%
4554 Mount Vernon 5%	0657 Eddyville-Blakesburg 10%	1476 Council Bluffs 0%	2727 Grundy Center 6%	7098 Woodbury Central 5%
4777 North Linn 8%	4491 Moravia 12%	2511 Glenwood 0%	3582 East Marshall 12%	98-WORTH
6093 Solon 6%	69-MONTGOMERY	2718 Griswold 11%	4785 North Tama 10%	2295 Forest City 7%
6138 Springville 5%	2113 Essex 10%	3645 Lewis Central 6%	6098 South Tama 7%	3420 Lake Mills 9%
58-LOUISA	2718 Griswold 11%	4356 Missouri Valley 7%	87-TAYLOR	4772 North Central 7%
1368 Columbus 16%	4751 Nishna Valley 12%	4824 Riverside 10%	0549 Bedford 10%	4788 Northwood-Kensett ... 5%
2977 Highland 9%	5463 Red Oak 7%	5463 Red Oak 7%	1197 Clarinda 5%	5751 St. Ansgar 8%
3816 Lone Tree 10%	5976 Shenandoah 13%	6460 Tri-Center 8%	1224 Clearfield 4%	99-WRIGHT
3841 Louisa-Muscatine 10%	6165 Stanton 9%	6534 Underwood 0%	1431 Corning 5%	0594 Belmont-Klemme 3%
4203 Mediapolis 5%	6651 Villisca 5%	6750 Walnut 2%	3609 Lenox 15%	0819 West Hancock 12%
4509 Morning Sun 7%	70-MUSCATINE	79-POWESHIEK	4527 Mount Ayr 6%	0916 Cal 12%
6700 Waco 0%	1368 Columbus 16%	0576 Belle Plaine 10%	6651 Villisca 5%	1206 Clarion-Goldfield 8%
6759 Wapello 7%	1611 Davenport 0%	0846 Brooklyn-Guernsey- Malcom 12%	88-UNION	1449 Corwith-Wesley 20%
7047 Winfield-Mt. Union 7%	1926 Durant 0%	2097 English Valleys 14%	1503 Creston 2%	1854 Dows 0%
59-LUCAS	6094 Southeast Warren 10%	2709 Grinnell-Newburg 8%	1970 East Union 12%	1944 Eagle Grove 7%
1107 Chariton 8%	6854 Wayne 8%	2766 HLV 9%	3609 Lenox 15%	3060 Humboldt 7%
1211 Clarke 5%	60-LYON	3582 East Marshall 12%	4527 Mount Ayr 6%	4775 Northeast Hamilton .. 15%
4505 Mormon Trail 13%	0747 Boyden-Hull 9%	3906 Lynnville-Sully 8%	6651 Villisca 5%	5922 Sheffield-Chapin- Meservey-Thornton .. 15%
6094 Southeast Warren 10%	1095 Central Lyon 9%	4437 Montezuma 9%	89-VAN BUREN	6867 Webster City 4%
6854 Wayne 8%	2457 George-Little Rock ... 20%	4776 North Mahaska 0%	1503 Creston 2%	
60-LYON	5949 Sheldon 7%	6098 South Tama 7%	1970 East Union 12%	
0747 Boyden-Hull 9%	6983 West Lyon 10%	6462 Tri-County 18%	3609 Lenox 15%	
1095 Central Lyon 9%	71-O'BRIEN		4978 Orient-Macksburg ... 20%	
2457 George-Little Rock ... 20%	1218 Clay Central-Everly ... 5%		90-WAPELLO	
5607 Rock Valley 0%	2862 Hartley-Melvin- Sanborn 7%		0657 Bedford 10%	
5949 Sheldon 7%	4149 MOC-Floyd Valley 7%		1224 Clearfield 4%	
6983 West Lyon 10%	5157 South O'Brien 10%		1503 Creston 2%	
	5949 Sheldon 7%		1782 Diagonal 16%	
	6048 Sioux Central 0%		1970 East Union 12%	
			3465 Lamoni 12%	
			3609 Lenox 15%	
			4527 Mount Ayr 6%	
			81-SAC	
			0171 Alta 9%	
			2376 Galva-Holstein 4%	
			3411 Southern Cal 0%	
			4644 Newell-Fonda 7%	
			4860 Odebolt-Arthur 8%	
			5625 Rockwell City-Lytton .. 0%	
			5742 Sac 0%	
			5823 Schaller-Crestland ... 12%	
			6219 Storm Lake 3%	
			6741 Wall Lake View Auburn 4%	
			82-SCOTT	
			0603 Bennett 10%	
			0621 Bettendorf 0%	
			0918 Calamus Wheatland ... 7%	
			1611 Davenport 0%	
			1926 Durant 9%	
			4784 North Scott 1%	
			5250 Pleasant Valley 0%	
			83-SHELBY	
			0441 A-H-S-T 8%	
			1917 Boyer Valley 13%	
			2016 Elk Horn-Kimballton . 14%	
			2826 Harlan 8%	
			3996 IKM 14%	
			4014 Manning 12%	
			6460 Tri-Center 8%	
			6750 Walnut 2%	
			7092 Woodbine 15%	
			84-SIOUX	
			0747 Boyden-Hull 9%	
			2457 George-Little Rock ... 20%	
			4149 MOC-Floyd-Union 7%	
			5486 Remsen-Union 0%	
			5607 Rock Valley 0%	
			5949 Sheldon 7%	
			6030 Sioux Center 6%	
			6983 West Lyon 10%	
			6990 West Sioux 6%	
			85-STORY	
			0225 Ames 2%	
			0472 Ballard 5%	
			1350 Collins-Maxwell 3%	
			1359 Colo-Nesco 8%	
			2466 Gilbert 0%	
			4617 Nevada 5%	
			4779 North Polk 5%	
			5643 Roland-Story 8%	
			6561 United 7%	
			6985 West Marshall 9%	
			86-TAMA	
			0576 Belle Plaine 10%	
			0609 Benton 7%	
			1935 Union 9%	
			2502 Gladbrook-Reinbeck .. 9%	
			2682 GMG 11%	
			2727 Grundy Center 6%	
			3582 East Marshall 12%	
			4785 North Tama 10%	
			6098 South Tama 7%	
			87-TAYLOR	
			0549 Bedford 10%	
			1197 Clarinda 5%	
			1224 Clearfield 4%	
			1431 Corning 5%	
			3609 Lenox 15%	
			4527 Mount Ayr 6%	
			6651 Villisca 5%	
			88-UNION	
			1503 Creston 2%	
			1970 East Union 12%	
			3609 Lenox 15%	
			4572 Murray 14%	
			4978 Orient-Macksburg ... 20%	
			89-VAN BUREN	
			0977 Cardinal 8%	
			1619 Davis County 0%	
			2169 Fairfield 4%	
			2834 Harmony 13%	
			4536 Mount Pleasant 5%	
			6592 Van Buren 10%	

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

IA 1040 Iowa Individual Income Tax Long Form 2009

or fiscal year beginning ___/___/2009 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 _____

Fill in all information below.

Check this box if you or your spouse were 65 or older as of 12/31/09.

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 12/31/09 County No. ● School District No. ●

STEP 2 Filing Status: Mark one box only.

1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO ▲
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
3	Married filing separately on this combined return. Spouse use column B.
4	Married filing separate returns. Spouse's name: _____ SSN: _____ ▲ Income: \$ _____
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and Social Security Number below.
6	Qualifying widow(er) with dependent child. Name: _____ SSN: _____

Dependent children for whom an exemption is claimed in Step 3

How many have health care coverage? _____ ●
(including Medicaid or hawk-)

How many do not have health care coverage? _____ ●

STEP 3 Exemptions

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. See instructions.	12.	_____ .00	_____ .00		
13. Taxable Social Security benefits	13.	_____ .00 ▲	_____ .00		
14. Other income, gambling income, bonus depreciation/section 179 adjustment ...	14.	_____ .00	_____ .00		
15. GROSS INCOME. ADD lines 1-14	15.	_____ .00 ▲	_____ .00		

STEP 5

Figure your adjustments to income

16. Payments to an IRA, Keogh, or SEP	16.	_____ .00	_____ .00		
17. One-half of self-employment tax	17.	_____ .00	_____ .00		
18. Health insurance deduction	18.	_____ .00	_____ .00		
19. Penalty on early withdrawal of savings	19.	_____ .00	_____ .00		
20. Alimony paid	20.	_____ .00	_____ .00		
21. Pension/retirement income exclusion	21.	_____ .00 ▲	_____ .00		
22. Moving expense deduction from federal form 3903	22.	_____ .00	_____ .00		
23. Iowa capital gain deduction.	23.	_____ .00 ▲	_____ .00		
24. Other adjustments	24.	_____ .00	_____ .00		
25. Total adjustments. ADD lines 16-24	25.	_____ .00 ▲	_____ .00		
26. NET INCOME. SUBTRACT line 25 from line 15	26.	_____ .00 ▲	_____ .00		

STEP 6

Figure your federal tax addition and deduction

27. Federal income tax refund / overpayment received in 2009	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 2009	32.	_____ .00 ▲	_____ .00		
33. Additional federal tax paid in 2009 for 2008 and prior years	33.	_____ .00 ▲	_____ .00		
34. Deduction for federal taxes. ADD lines 31, 32, and 33	34.	_____ .00	_____ .00		
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2	35.	_____ .00	_____ .00		

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

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/section 179 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

STEP 9 60. Iowa income tax withheld. 60. _____ .00 ▲ _____ .00

61. Estimated and voucher payments made for tax year 2009 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 2010 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 Democratic Party \$1.50 to Democratic Party

\$1.50 to Republican Party \$1.50 to Republican Party

\$1.50 to Campaign Fund \$1.50 to Campaign Fund

STEP 12 NEXT YEAR,
 Would you like to receive a booklet? This option is not available to electronic filers.

0. Yes

▲ 1. No

Mailing Addresses:
 See lines 70 and 75 above.

STEP 13 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.

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

NOTE: If you have federal bonus depreciation/section 179, please see the 2009 Expanded Instructions on our Web site.

Table with columns for deduction categories (Medical and Dental Expenses, Taxes You Paid, Interest You Paid, Gifts to Charity, Casualty/Theft Loss, Job Expenses and Misc. Deductions, Other Misc. Deductions, Total Itemized Deductions, Proration of Deductions Between Spouses) and rows for specific items with amounts.



2009 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 2009. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Do not report interest from federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Interest Income. Add the amounts. Enter here and on IA 1040, line 2.00

PART II:
DIVIDEND
INCOME

You must complete this part if you received more than \$1,500 in gross dividends in 2009. Deduct that portion of any net dividend from mutual funds that is attributable to federal securities.

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

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Dividend Income. Add the amounts. Enter here and on IA 1040, line 3.00



Iowa Nonresident and Part-year Resident Credit

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

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa [] ▲

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

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

Your spouse is a nonresident of Iowa [] ▲

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

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

YOU MUST FILE THIS FORM IF...

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

Table with 2 columns: B. SPOUSE (Filing Status 3 Only) and A. YOU OR JOINT. Header: IOWA-SOURCE INCOME

Main income table with 27 rows. Columns: Description, B. SPOUSE, A. YOU OR JOINT. Includes Gross Income, Iowa Net Income, and All-source net income.

Summary table with 2 columns: B. SPOUSE, A. YOU OR JOINT. Values: 100.0%, 100.0%

Final calculation table with 6 rows (28-33). Columns: Description, B. SPOUSE, A. YOU OR JOINT. Includes 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. Separate IA 130s are not required for foreign taxes paid by mutual funds or other regulated investment companies.

NOTE: The credit or portion of the credit must not exceed the amount of the Iowa tax imposed on the same income that 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, 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
2. Gross taxable income for residents from line 15, IA 1040
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.
4. Tax from line 54, IA 1040, less lump sum tax and minimum tax
5. Multiply line 4 by the percentage on line 3.
6. Enter the tax imposed by the other state or foreign country.
7. Enter the SMALLER of lines 5 or 6. This is your Out-of-state Tax Credit.
Enter this amount on line 62, IA 1040.

Table with 2 columns: Column B Spouse Status 3 Only, Column A You or Joint. Rows 1-7 showing tax credit calculations with arrows indicating values.

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
2. Gross taxable income for part-year residents from line 15, IA 126
3. Divide line 1 by line 2 and enter the percentage. Do not exceed 100.0%.
4. Tax from line 54, IA 1040, less lump-sum tax and minimum tax
5. Multiply line 4 by the percentage on line 3.
6. Enter the tax imposed by the other state or foreign country.
7. Enter the total amount of gross income taxed by the other state/foreign country.
8. Divide line 1 by line 7 and enter the percentage. Do not exceed 100.0%.
9. Multiply line 6 by the percentage on line 8.
10. Enter the SMALLER of lines 5 or 9. This is your Out-of-state Tax Credit.
Enter this amount on line 62, IA 1040.

Table with 2 columns: Column B Spouse Status 3 Only, Column A You or Joint. Rows 1-10 showing tax credit calculations with arrows indicating values.

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

PRSRT STD
U.S. POSTAGE
PAID
STATE OF IOWA

www.state.ia.us/tax/

**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 1040V Payment Voucher
Iowa Income Tax
Document Processing
PO Box 9187
Des Moines IA 50306-9187



www.state.ia.us/tax/

Questions About eFiling?

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

idrefile@iowa.gov

Where's My Iowa Refund?

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

**Questions About
Iowa Taxes?**

515-281-3114 or
1-800-367-3388 (Iowa,
Omaha, Rock Island, Moline)

idr@iowa.gov

Hearing impaired TTY:

515-242-5942

Need Forms?

Mail: 1-800-532-1531

Fax: 1-800-572-3943

Federal Tax Refund

Contact the IRS at 1-800-829-1040 or www.irs.gov

Be Counted!

Your participation in the 2010 Census brings home
a share of federal dollars to Iowa every year.



**2010 Census
It's in Our Hands**