Iowa Department of REVENUE

IA Franchise Schedule 59F

Apportionment of Income to Iowa

https://tax.iowa.gov

Name of Financial Institution_____

FEIN_____

	Gross Within Iowa Column A	Gross Within and Without Iowa Column B
1. Receipts from lease, rental, or other use of real property		
2. Receipts from the sale of tangible personal property		
3. Receipts from the use of tangible personal property		
4. Royalty income from the use of intangible personal property		
5. Interest and other receipts from assets in the nature of loans		
6. Interest from a participating bank's portion of participation loan		
7. Interest from loans solicited by traveling loan officer		
8. Interest or service charges from bank, travel, entertainment, credit cards		
9. Merchant discount income from use of credit cards		
10. Receipts from fiduciary services		
11. Receipts from investments in securities		
12. Receipts from issuance of traveler's checks and money orders		
13. Fees, commissions, or other compensation for financial services		
14. Receipts from management services		
15. Other gross income or receipts. List below.		
15a.		
15b.		
15c.		
15d.		
15e.		

16. Column totals. Add lines 1 through 15e ..... 16a._____ 16b._____

17. Iowa business activity ratio. Divide line 16a by line 16b and round to six decimals (ex. 20.2436%). Enter on line 8, IA 1120F ..... 17._____%

18. Income subject to apportionment from line 7 of 1120F ..... 18._____

19. Iowa apportioned income. Multiply line 17 by line 18 ..... 19._____

20. Deduction for apportioned income. Subtract line 19 from line 18. Enter on line 9 of IA 1120F ..... 20._____