

# 2014 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning \_\_\_\_/\_\_\_\_/2014 and ending \_\_\_\_/\_\_\_\_/\_\_\_\_

## Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

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 \_\_\_\_\_

|   |   |   |  |  |  |
|---|---|---|--|--|--|
| Spouse SSN • _____                              |   | Your SSN • _____  |  | Email Address: _____   |  |
| <b>Step 2 Filing Status: Mark one box only.</b> |   |   |  | Check this box if you or your spouse were 65 or older as of 12/31/14. <input type="checkbox"/> • |  |
| 1   | Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/> ▲                 | Residence on 12/31/14: County No. • _____ School District No. • _____     |  |  |  |
| 2   | Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)  | <b>Dependent children for whom an exemption is claimed in Step 3</b>      |  |  |  |
| 3   | Married filing separately on this combined return. Spouse use column B.   | How many have health care coverage?(including Medicaid or hawk-i) _____ • |  |  |  |
| 4   | Married filing separate returns. Spouse's name: _____ ▲ SSN: _____  | Net 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 SSN below. |   |  |  |  |
| 6   | Qualifying Widow(er) with dependent child. Name: _____  | SSN: _____  |  |  |  |

| Step 3 Exemptions |  | B. Spouse (Filing Status 3 ONLY) |                    | A. You or Joint   |                    |
|-------------------|--|----------------------------------|--------------------|-------------------|--------------------|
| a.                | Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 | ▲ _____                          | X \$ 40 = \$ _____ | ▲ _____           | X \$ 40 = \$ _____ |
| b.                | Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind                   | ▲ _____                          | X \$ 20 = \$ _____ | ▲ _____           | X \$ 20 = \$ _____ |
| c.                | Dependents: Enter 1 for each dependent   | ▲ _____                          | X \$ 40 = \$ _____ | ▲ _____           | X \$ 40 = \$ _____ |
| d.                | Enter first names of dependents here   | e. Total \$ _____                |                    | e. Total \$ _____ |                    |

| Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet |  | B. Spouse/Status 3 ▲ |  | A. You or Joint ▲ |  |
|---|--|----------------------|--|-------------------|--|
|---|--|----------------------|--|-------------------|--|

|   | B. Spouse/Status 3 | A. You or Joint | B. Spouse/Status 3 | A. You or Joint |
|---|--------------------|-----------------|--------------------|-----------------|
| <b>Step 5 Gross Income</b>  |                    |                 |                    |                 |
| 1. Wages, salaries, tips, etc.....  | 1. _____           | _____           | _____              | _____           |
| 2. Taxable interest income. If more than \$1,500, complete Sch. B .....       | 2. _____           | _____           | _____              | _____           |
| 3. Ordinary dividend income. If more than \$1,500, complete Sch. B .....      | 3. _____           | _____           | _____              | _____           |
| 4. Alimony received.....  | 4. _____           | _____           | _____              | _____           |
| 5. Business income/(loss) from federal Schedule C or C-EZ.....                | 5. _____           | _____           | _____              | _____           |
| 6. Capital gain/(loss), federal Sch. D if required for federal purposes ..... | 6. _____           | _____           | _____              | _____           |
| 7. Other gains/(losses) from federal form 4797.....                           | 7. _____           | _____           | _____              | _____           |
| 8. Taxable IRA distributions.....   | 8. _____           | _____           | _____              | _____           |
| 9. Taxable pensions and annuities.....  | 9. _____           | _____           | _____              | _____           |
| 10. Rents, royalties, partnerships, estates, etc .....                        | 10. _____          | _____           | _____              | _____           |
| 11. Farm income/(loss) from federal Schedule F .....                          | 11. _____          | _____           | _____              | _____           |
| 12. Unemployment compensation. See instructions .....                         | 12. _____          | _____           | _____              | _____           |
| 13. Gambling winnings .....   | 13. _____          | _____           | _____              | _____           |
| 14. Other income, bonus depreciation, and section 179 adjustment .....        | 14. _____          | _____           | _____              | _____           |
| 15. Gross Income. Add lines 1-14 .....  | 15. _____          | _____           | _____              | _____           |

**NOTE:** Use only blue or black ink, no pencils or red ink.

|   |           |         |       |       |
|---|-----------|---------|-------|-------|
| <b>Step 6 Adjustments to Income</b>   |           |         |       |       |
| 16. Payments to an IRA, Keogh, or SEP.....                                  | 16. _____ | _____   | _____ | _____ |
| 17. Deductible part of self-employment tax. ....                            | 17. _____ | _____   | _____ | _____ |
| 18. Health insurance deduction .....  | 18. _____ | _____   | _____ | _____ |
| 19. Penalty on early withdrawal of savings .....                            | 19. _____ | _____   | _____ | _____ |
| 20. Alimony paid .....  | 20. _____ | _____   | _____ | _____ |
| 21. Pension/retirement income exclusion.....                                | 21. _____ | ▲ _____ | _____ | _____ |
| 22. Moving expense deduction from federal form 3903.....                    | 22. _____ | _____   | _____ | _____ |
| 23. Iowa capital gain deduction; certain sales only. See instructions ..... | 23. _____ | ▲ _____ | _____ | _____ |
| 24. Other adjustments .....   | 24. _____ | _____   | _____ | _____ |
| 25. Total adjustments. Add lines 16-24 .....                                | 25. _____ | _____   | _____ | _____ |
| 26. Net Income. Subtract line 25 from line 15.....                          | 26. _____ | _____   | _____ | _____ |

|   |           |         |       |       |
|---|-----------|---------|-------|-------|
| <b>Step 7 Federal Tax Addition and Deduction</b>                                    |           |         |       |       |
| 27. Federal income tax refund / overpayment received in 2014 .....                  | 27. _____ | ▲ _____ | _____ | _____ |
| 28. Self-employment/household employment taxes.....                                 | 28. _____ | ▲ _____ | _____ | _____ |
| 29. Addition for federal taxes. Add lines 27 and 28 .....                           | 29. _____ | _____   | _____ | _____ |
| 30. Total. Add lines 26 and 29.....   | 30. _____ | _____   | _____ | _____ |
| 31. Federal tax withheld.....   | 31. _____ | ▲ _____ | _____ | _____ |
| 32. Federal estimated tax payments made in 2014 .....                               | 32. _____ | ▲ _____ | _____ | _____ |
| 33. Additional federal tax paid in 2014 for 2013 and prior years.....               | 33. _____ | ▲ _____ | _____ | _____ |
| 34. Deduction for federal taxes. Add lines 31, 32, and 33 .....                     | 34. _____ | _____   | _____ | _____ |
| 35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 ..... | 35. _____ | _____   | _____ | _____ |

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|                              |   | B. Spouse/Status 3 | A. You or Joint | B. Spouse/Status 3 | A. You or Joint |
|------------------------------|---|--------------------|-----------------|--------------------|-----------------|
| <b>Step 8 Taxable Income</b> | 36. BALANCE. From side 1, line 35.....  |                    |                 | 36. _____          | _____           |
|                              | 37. Deduction. Check one box <input type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/> |                    |                 | 37. _____          | _____           |
|                              | 38. TAXABLE INCOME. SUBTRACT line 37 from line 36 .....   |                    |                 | 38. _____          | _____           |

|   |   |           |       |           |       |
|---|---|-----------|-------|-----------|-------|
| <b>Step 9 Tax, Credits, and Check-off Contributions</b> | 39. Tax from tables or alternate tax .....  | 39. _____ | _____ | 39. _____ | _____ |
|   | 40. Iowa lump-sum tax. 25% of federal tax from form 4972 .....  | 40. _____ | _____ | 40. _____ | _____ |
|   | 41. Iowa minimum tax. Attach IA 6251. ....  | 41. _____ | _____ | 41. _____ | _____ |
|   | 42. Total tax. ADD lines 39, 40, and 41. ....   | 42. _____ | _____ | 42. _____ | _____ |
|   | 43. Total exemption credit amount(s) from Step 3, side 1.....   | 43. _____ | _____ | 43. _____ | _____ |
|   | 44. Tuition and textbook credit for dependents K-12. ....   | 44. _____ | _____ | 44. _____ | _____ |
|   | 45. Volunteer firefighter/EMS/reserve peace officer credit. ....  | 45. _____ | _____ | 45. _____ | _____ |
|   | 46. Total credits. ADD lines 43, 44, and 45. ....   | 46. _____ | _____ | 46. _____ | _____ |
|   | 47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. ....   | 47. _____ | _____ | 47. _____ | _____ |
|   | 48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....  | 48. _____ | _____ | 48. _____ | _____ |
|   | 49. BALANCE. SUBTRACT line 48 from line 47. If less than zero, enter zero.....  | 49. _____ | _____ | 49. _____ | _____ |
|   | 50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....  | 50. _____ | _____ | 50. _____ | _____ |
|   | 51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. ....   | 51. _____ | _____ | 51. _____ | _____ |
|   | 52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51. ....   | 52. _____ | _____ | 52. _____ | _____ |
|   | 53. Total tax. ADD lines 51 and 52. ....  | 53. _____ | _____ | 53. _____ | _____ |
|   | 54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here. ....   | 54. _____ | _____ | 54. _____ | _____ |
|   | 55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.<br>Fish/Wildlife 55a: <input type="checkbox"/> State Fair 55b: <input type="checkbox"/> Firefighters/Veterans 55c: <input type="checkbox"/> Child abuse Prevention 55d: <input type="checkbox"/> Enter here..... | 55. _____ | _____ | 55. _____ | _____ |
|   | 56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here.....  | 56. _____ | _____ | 56. _____ | _____ |

|                        |   |           |       |           |       |
|------------------------|---|-----------|-------|-----------|-------|
| <b>Step 10 Credits</b> | 57. Out-of-state tax credit. Include IA 130. ....   | 57. _____ | _____ | 57. _____ | _____ |
|                        | 58. Iowa Fuel tax credit. Include IA 4136.....  | 58. _____ | _____ | 58. _____ | _____ |
|                        | 59. Check One: Child and dependent care credit <input type="checkbox"/> OR<br><input type="checkbox"/> Early childhood development credit | 59. _____ | _____ | 59. _____ | _____ |
|                        | 60. Iowa earned income tax credit. 15.0% (.15) of federal credit.....   | 60. _____ | _____ | 60. _____ | _____ |
|                        | 61. Other refundable credits. Include IA 148 Tax Credits Schedule. ....   | 61. _____ | _____ | 61. _____ | _____ |
|                        | 62. Total refundable credits. ADD lines 57 - 61. ....   | 62. _____ | _____ | 62. _____ | _____ |
|                        | 63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0.....  | 63. _____ | _____ | 63. _____ | _____ |
|                        | 64. Taxpayers trust fund tax credit. See instructions.....  | 64. _____ | _____ | 64. _____ | _____ |
|                        | 65. Iowa income tax withheld. ....  | 65. _____ | _____ | 65. _____ | _____ |
|                        | 66. Estimated and voucher payments made for tax year 2014. ....   | 66. _____ | _____ | 66. _____ | _____ |
|                        | 67. TOTAL. ADD lines 62, 64, 65, and 66 .....   | 67. _____ | _____ | 67. _____ | _____ |
|                        | 68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here .....  | 68. _____ | _____ | 68. _____ | _____ |

|                                     |  |           |       |           |       |
|-------------------------------------|--|-----------|-------|-----------|-------|
| <b>Step 11 Refund or Amount Due</b> | 69. If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid. ....  | 69. _____ | _____ | 69. _____ | _____ |
|                                     | 70. Amount of line 69 to be REFUNDED. ....   | 70. _____ | _____ | 70. _____ | _____ |
|                                     | For a faster refund file electronically. Go to <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> for details  |           |       |           |       |
|                                     | 71. Amount of line 69 to be applied to your 2015 estimated tax.....  | 71. _____ | _____ | 71. _____ | _____ |
|                                     | 72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE .....  | 72. _____ | _____ | 72. _____ | _____ |
|                                     | 73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>   | 73. _____ | _____ | 73. _____ | _____ |
|                                     | 74. Penalty and interest <input type="checkbox"/> 74A. Penalty _____ <input type="checkbox"/> 74b. Interest _____ ADD Enter total .....  | 74. _____ | _____ | 74. _____ | _____ |
|                                     | 75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here.....  | 75. _____ | _____ | 75. _____ | _____ |
|                                     | You can pay online at <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> .<br>Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa. |           |       |           |       |

|                |   |                                 |                                   |                            |                            |
|----------------|---|---------------------------------|-----------------------------------|----------------------------|----------------------------|
| <b>Step 12</b> | Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund. | <input type="checkbox"/> Spouse | <input type="checkbox"/> Yourself | \$1.50 to Republican Party | \$1.50 to Republican Party |
|                |   |                                 |                                   | \$1.50 to Democratic Party | \$1.50 to Democratic Party |
|                |   |                                 |                                   | \$1.50 to Campaign Fund    | \$1.50 to Campaign Fund    |

**Step 13** 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.

|                  |                                   |               |   |                                   |                               |                      |
|------------------|-----------------------------------|---------------|---|-----------------------------------|-------------------------------|----------------------|
| <b>SIGN HERE</b> | _____<br>Your Signature           | _____<br>Date | <input type="checkbox"/><br>Check if Deceased | _____<br>Date of Death            | _____<br>Preparer's Signature | _____<br>Date        |
| <b>SIGN HERE</b> | _____<br>Spouse's Signature       | _____<br>Date | <input type="checkbox"/><br>Check if Deceased | _____<br>Date of Death            | _____<br>Preparer's PTIN      | _____<br>Firm's FEIN |
|                  | _____<br>Daytime Telephone Number |               |   | _____<br>Daytime Telephone Number |                               |                      |

**This return is due April 30, 2015. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESS: See line 75 above.**