

2012 Iowa Income Tax Information

 Additional Expanded Instructions are available online at www.iowa.gov/tax 

FILE ELECTRONICALLY FOR A FASTER REFUND

Due date: Iowa income tax returns are due April 30, 2013.

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, 2013, and file the Iowa income tax return by April 30, 2013, or (2) file the Iowa income tax return and pay the tax due in full on or before March 1, 2013.

Who must file?: You must file an Iowa return if you were a resident or part-year resident of Iowa in 2012 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.

- a. 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 12/31/12**)
- b. 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 12/31/12**)
- c. 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.
- d. You were in the military service with Iowa shown as your legal residence even though stationed outside of Iowa.
- e. You were subject to Iowa lump-sum tax.
- f. You were a nonresident or part-year resident and your net income from Iowa sources (line 26 of the IA 126) was \$1,000 or more, unless below the income thresholds above.
- g. You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax (even if line 26 of IA 126 is less than \$1,000).

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

Iowa and Illinois reciprocal agreement: Any wages or salaries made by an Iowa resident working in Illinois are taxable only to Iowa and not to Illinois. Any wages or salaries made by an Illinois resident working in Iowa are 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.

NEW FOR 2012:

At the time of printing, Iowa had not adopted federal Internal Revenue Code changes regarding the determination of income that occurred after January 1, 2012. Enactment of Iowa legislation on 2-14-13, coupled Iowa with federal changes, except those related to bonus depreciation.

Line 14: Iowa has not coupled with the 50% bonus depreciation provisions for 2012. The section 179 limit for Iowa for 2012 is \$500,000, which is the same as the federal section 179 limit.

Line 23: Iowa allows the exclusion of 50% of the capital gain from the sale of employer securities of an Iowa corporation to an Iowa based employee stock ownership plan (ESOP), as long as the ESOP owns at least 30% of the outstanding employer securities after the sale.

Line 24: Members of the armed forces, armed forces military reserve and the national guard in an active duty status can exclude pay received from the federal government for military service performed.

Line 24: Do not include any deduction for the small business health insurance tax credit that was not allowed as a deduction on the federal return.

Line 53: An Iowa geothermal heat pump tax credit is available equal to 20% of the federal residential energy tax credit for installations of geothermal energy systems for residential property located in Iowa.

Line 53: An Iowa solar energy system tax credit is available equal to 50% of the federal tax credit for installations of solar energy systems for residential and business property located in Iowa when an award has been issued by the Department. See 2012 Expanded Instructions on the Department's Web site for limitations on the amount of credit that can be claimed.

An Illinois resident working for wages or salaries 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, line 26 of Step 5, and line 56 of Step 8, 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 include copies of W-2s with the return. Copies of federal and Illinois returns must be enclosed.

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, 2013; you will automatically have until October 31, 2013, 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, 2012. 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 2012 Expanded Instructions.

Injured spouse: The federal "injured spouse" form is not recognized by the State of Iowa when using filing status 2 or 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 to 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.

Consumer's Use Tax: If you purchased products for use in Iowa from a business located outside Iowa and the seller does not charge you Iowa sales tax, you may owe 6% consumer's use tax on the purchase. This includes items purchased from catalogs and the Internet. See 2012 Expanded Instructions on the Department's Web site or the front cover of the IA 1040 booklet for more information on paying consumer's use tax.

2012 IA1040 INSTRUCTIONS

CONFIDENTIALITY AND FAIR INFORMATION PRACTICES NOTICE: Information from your return may be made available to the Internal Revenue Service or the tax officials of another state under a tax information exchange program. Except as allowed by law, information on your return cannot be released to anyone who is not an Iowa Department of Revenue employee. Any Department of Revenue employee who discloses tax return information without legal authority is subject to a fine of \$1,000. If you do not provide necessary information or if you provide fraudulent information, you may be charged penalties and interest and may be subject to criminal prosecution.

STEP 1 NAME / ADDRESS / SOCIAL SECURITY NUMBER

NAME AND ADDRESS: Enter your information on the form. If using a foreign mailing address, in place of the domestic city, state, and ZIP, please include the foreign city, country and ZIP. **NOTE:** the e-mail address entered will be used by the Department to provide updates on new electronic opportunities. It will **NOT** be used to request or provide confidential information without your authorization.

IF YOU OR YOUR SPOUSE IS 65 OR OLDER ON 12/31/12:

Check the box.

ENTER YOUR / SPOUSE'S SOCIAL SECURITY NUMBER.

DEPENDENT CHILD HEALTH CARE COVERAGE

MANDATORY FOR TAX YEAR 2012: 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 in which you lived on December 31, 2012. **Nonresidents and part-year residents who moved out** of Iowa before December 31, 2012: Enter "00." **Part-year residents who moved into** Iowa: Enter the number of the Iowa county in which you lived on December 31, 2012. **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, 2012. This is not necessarily the district where your children attended school. **Nonresidents:** If you did not live in Iowa at all during 2012, enter "0000." **Part-year residents who moved into** Iowa: Enter the Iowa school district in which you lived on the last day of 2012. **If you moved out of Iowa** before December 31, 2012, 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.

COUNTY: See the list beginning on page 16. Enter the number of the

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, 2012, and you do not qualify for any other filing status.

STATUS 2. (a) You were married on December 31, 2012, or **(b)** Your spouse died during 2012 and you did not remarry during the year. If your spouse died during 2012 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 complete only column A. ALL taxpayers, including nonresidents and part-year residents, report income from ALL SOURCES in this section. Nonresidents and part-year residents also report Iowa-source income on Schedule IA 126, where a CREDIT is calculated.

LINE 1. Wages, Salaries, Tips, Etc. Report the same W-2 income as shown on your federal income tax return, including military income. See online Expanded Instructions, line 24, for allowable military adjustments.

MARRIED SEPARATE FILERS: W-2 income is reported by the spouse earning the income.

LINE 2. Taxable Interest Income. Include the same amounts of interest income reported on your federal return with the following modifications:

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

Notes, IA Code sec. 357A.15; Local Government Flood Damage Program, IA Code sec. 16.183(4); Low Income Housing Bonds, IA Code sec. 403A.12; Municipal Investment Recovery Bonds, IA Code sec. 16.173(4); Prison Infrastructure Revenue Bonds, IA Code sec. 16.177(8); Regents Institutions Medical and Hospital Buildings at University of IA Bonds, IA Code sec. 263A.6; Soil Conservation Districts Revenue Bonds, IA Code sec. 161A.22; Quad Cities Interstate Metropolitan Authority Bonds, IA Code sec. 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 sec. 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

- 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. Need a sales tax permit? Check www.iowa.gov/tax

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, except for unemployment compensation and sickness insurance benefits paid by the Railroad Retirement Board.

MARRIED SEPARATE FILERS: If both spouses received unemployment benefits, each of the spouses should report the benefits received as shown on the 1099-G for each spouse.

LINE 13. Taxable Social Security Benefits. Iowa does not tax Social Security benefits in the same manner as the Internal Revenue Service. Iowa is implementing a gradual phase-out of the tax on Social Security income. For tax year 2012, the phase-out percentage is 77%. 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 2012 or \$25,000 if you did not live with your spouse at any time in 2012. 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 77% (.77). 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 each 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 2012:** Accrual-method taxpayers may 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.
- 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 2012 which were included as income on the federal 1040 must also be added back.
- k. **Refunds:** State income tax refunds other than Iowa to the extent that the tax refunded in 2012 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. Deductible Part 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. The deduction must be reduced by the amount of any premium reimbursement from Health Reimbursement Arrangements (HRAs). 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 or 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, annuity, 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 the pensioner or retirement income recipient must meet one of the following conditions:

- a. 55 years of age or older on December 31, 2012, 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 2012 on the basis of age or disability.

MARRIED SEPARATE FILERS: If both spouses have pension income, and both 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 and meets the eligibility requirements, that spouse takes the entire exclusion of up to \$12,000. The spouse who has no pension income receives no exclusion.

LINE 22. Moving Expense Deduction. Enter the deduction for moving expenses incurred in 2012. 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 - for certain business/farm assets ONLY. Gains on the sale of stocks or bonds **do not qualify** for the capital gain deduction. This is a 100% deduction of **qualifying** net capital gain realized in 2012. Capital gains from the sale of investment property **does 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, plus a flowchart to assist in determining if a gain qualifies, may be found in the online Expanded Instructions. For gains related to an ESOP, please see the online Expanded Instructions for qualifications.

MARRIED SEPARATE FILERS: Divide the capital gain deduction based on ownership of the asset.

- Jointly held: Divide equally between spouses.
- 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.

- Accrual method
- Active Duty Military Pay (see online Expanded Instructions)
- Alternative motor vehicle deduction of \$2,000 for those completing federal form 8910 (Alternative Motor Vehicle Credit)
- Capital gain from installment sales reported on the 2001 Iowa return using the accrual method
- Capital or ordinary gain from involuntary conversion related to eminent domain
- Claim of Right Deduction may be taken on line 24 or line 66, but not both

- College Savings Iowa or Iowa Advisor 529 Plan, up to \$2,975 per beneficiary
- Disability income exclusion, attach IA 2440
- Domestic production activities deduction, see federal return
- Employee benefits for same-sex married couples
- Employer Social Security credit from federal return
- Federal alcohol and cellulosic biofuel fuels credit from federal return
- Foreign-earned income exclusion and/or foreign housing deduction from federal return
- Gains or losses from distressed sale transactions
- Health savings account deduction from federal return
- Injured veterans program, contributions to (do not put on IA Sch. A)
- Injured veterans program, grants from
- In-home health care
- Iowa Veterans Trust Fund
- Military exemptions, including active duty pay
- Net operating loss, Iowa
- Organ transplant expenses
- Partnership income and/or S corporation income: Modifications that decreased the income
- Segal Americorps Education Award Payments
- Speculative shell buildings
- Student loan interest deduction from federal 1040, line 33, or from federal 1040A, line 18
- Victim compensation awards
- Wages paid to certain individuals
- Work Opportunity Credit from federal return
- Other federal adjustments prior to the calculation of federal 1040 line 38 (federal AGI) not already taken on the IA 1040
- Educator expenses
- Tuition and fees deduction

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 56 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 12/31/12).

- The incomes of both spouses must be combined to determine if you meet this exemption from tax.
- The amount of any pension exclusion that is taken on line 21 of the IA 1040.
- Any Social Security Phase-out amount from line 12 of the Social Security Worksheet on page 2.
- Any amount of lump-sum distribution separately taxed on federal form 4972.
- 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 either of the following conditions:

- 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 12/31/12)**
- 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.

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 the following condition:

- 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 12/31/12)**

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: In addition to the exemption provisions above, if you were a nonresident or part-year resident and had net income from Iowa sources of less than \$1,000 (see note below) you are exempt from Iowa tax. To review instructions for "Iowa-source income," see the instructions for lines 1-26 of the IA 126. If you had Iowa tax withheld and are requesting a refund, or choose to file an Iowa return even though you aren't required to do so, you must complete the entire IA 1040 and the entire IA 126.

NOTE: 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 2012. Any federal income tax refund received during 2012 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 2012, the amount should be claimed as 2012 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 fuel tax credit must be reported on the Iowa return.

Do not include the federal refund in the following situations:

- Do not include any part of the refund received from Earned Income Tax Credit, additional child tax credit, first-time homebuyer credit, refundable education credit, adoption tax credit, or making work pay and government retiree credits.
- You are filing an Iowa return for 2012 for the first time because you moved into Iowa during the year. A refund of federal tax received in 2012 is not reported if the tax was not deducted from Iowa income in a prior year.
- The refund you received was from a year in which you did not take a deduction for the payment of federal tax because your income was less than the minimum amount for paying Iowa tax or your tax for that year was calculated using the alternate tax computation.
- You were a nonresident for the tax year of the refund and were not required to file an Iowa return for that year.

MARRIED SEPARATE FILERS: If the refund received in 2012 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 2012. Enter the federal estimated income tax payments made in 2012. Include any credit applied from your 2011 federal income tax overpayment.

MARRIED SEPARATE FILERS: All federal estimated tax payments made in 2012 are divided between spouses in the same ratio as their incomes not subject to federal withholding for the 2012 tax year.

LINE 33. Additional Federal Tax Paid in 2012.

- a. Enter the amount of additional federal income tax paid during 2012 for tax year 2011 and any other years before 2012. 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 2012, 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 \$4,624.20 for Social Security tax for each person and the motor fuel tax credit from the 2012 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. If using federal Schedule A, start at line 37 of form IA 1040. If using Iowa Schedule A, start at line 39 of form IA 1040.

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. Itemized deductions must be divided between spouses in the ratio of their respective net incomes.

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.
- **The itemized deduction for state sales and use tax paid** is allowable only if the taxpayer claimed an itemized deduction for state sales and use tax paid on the federal form.
- 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, Charitable Conservation Tax Credit Contributions, and Endow Iowa Tax Credit:** Do not include as an itemized deduction any contributions for which a credit is claimed on line 53 of the IA 1040.
- **Injured Veterans Program Contributions:** These contributions do not qualify as itemized deductions but can be taken on line 24.
- **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 2012 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 2012 online Expanded Instructions 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 2012 for qualifying automobiles (model year 2002 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 2001 or older) and multipurpose vehicles (model year 1992 or older) the deductible amount is 60% of the registration fees paid in 2012.

LINE 38. Iowa State Income Tax if included in line 5 of federal Schedule A. Iowa state income tax is not deductible on the Iowa return, so if your total itemized deductions on line 37 include Iowa state income tax, enter the amount of Iowa state income tax on line 38. The amount entered here should not include School District Surtax nor the Emergency Medical Services Surtax shown on line 55 of the IA 1040, if they were included on line 5 of the 2012 federal Schedule A.

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 (used only if itemizing deductions)

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 spouses 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 2012. 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 2012, standard deduction is:

- Filing Status 1: \$1,860
- Filing Status 3 & 4: \$1,860 for each spouse
- Filing Status 2, 5 or 6: \$4,590

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 12/31/12), **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. Enter \$13,500. (\$32,000 if you or your spouse is 65 or older on 12/31/12.) 2. _____
3. Income subject to alternate tax. Subtract line 2 from line 1 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 2012, 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 2012 Expanded Instructions on our Web site.** (Credit can be claimed only for dependents listed on the return.) 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: This credit must be taken by the spouse claiming the dependent. Any unused part of this credit cannot be used by the other spouse.

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 online 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 2012 online Expanded Instructions 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 2012 Iowa estimated tax payments. This includes any fourth quarter payment made in January 2013 and any payments made with the IA 1040V Payment Voucher for 2012. Also include any amount applied to your 2012 Iowa estimated tax from line 71 of your 2011 Iowa income tax return.

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 Credit. Only one of these credits may be taken. Only taxpayers with a net income of less than \$45,000 are eligible to take one of these credits. If you are married, your net income and the net income of your spouse must be combined to determine if you qualify, even if your spouse does not file an Iowa return.

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

1. Enter the amount from line 11 of federal form 2441.

1. _____

2. If total of line 26 of the IA 1040, columns A and B, is:

	allowable %	allowable %
Less than \$10,000	75%	\$25,000 - \$34,999 ... 50%
\$10,000 - \$19,999	65%	\$35,000 - \$39,999 ... 40%
\$20,000 - \$24,999	55%	\$40,000 - 44,999 ... 30%
		\$45,000 and over: 0%

Enter % here 2. _____

3. Multiply line 1 by the 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:

Iowa net income (line 26, IA 126)

÷

All-source net income of you and spouse (line 26, IA 1040) X credit calculated above = credit on line 64

The ratio cannot exceed 100%

If you are choosing the Early Childhood Development Credit, you may take the credit equal to 25% of the first \$1,000 of qualifying expenses paid in 2012 for each dependent from the ages of three through five.

Expenses that qualify include the following:

- Services provided by a preschool, as defined in IA 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.



**Expanded Instructions are at
www.iowa.gov/tax**

LINE 65. Iowa Earned Income Tax Credit (EITC). Enter 7.0% (0.07) of the federal EITC claimed on your federal return.

Nonresidents and Part-year Residents: The Iowa EITC must be adjusted using the following formula:

Iowa net income (line 26, IA 126)

+

All-source net income of you and spouse (line 26, IA 1040)

X Iowa EITC = credit on line 65

The ratio cannot exceed 100%.

MARRIED SEPARATE FILERS: The Iowa EITC must be divided between spouses in the ratio of each spouse's earned income to total earned income. 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, IA 148 Tax Credits Schedule. See the 2012 online Expanded Instructions for a list of credits. 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, enclose a copy of the IA 2210 Schedule A1 with 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.

You will never be subject to both the 5% and 10% penalties. The penalty will be the applicable 5% or 10%, but not a total of 15%.

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 four options to pay the amount due. Direct debit payment with the income tax return, ePay (direct debit) at www.iowa.gov/tax, credit/debit card, or mail a check/money order with an IA 1040V Payment Voucher from our Web site, payable to Treasurer, State of Iowa. Do not make payments of less than one dollar. See the 2012 online Expanded Instructions for more information.

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 12: 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," check the box, and enter the date of death. Also, enclose 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.

2012 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 Freight on Board (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 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 in

the ratio of Iowa salaries and wages to total salaries 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 payments made to an IRA, Keogh, or SEP plan while an Iowa resident.

Nonresidents: Deduct payments made to an IRA, Keogh, or SEP plan in the ratio of Iowa earned income to total earned income.

17. DEDUCTIBLE PART 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 nonreimbursed moving expenses from line 22 of the IA 1040 that relate to the move to Iowa. Part-year residents moving out of Iowa cannot take any deduction on this line.

Nonresidents: Do not enter anything on this line.

23. IOWA CAPITAL GAIN DEDUCTION.

Enter 100% of qualifying capital gains 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, or choose to file an Iowa return even if you aren't required to do so, put 100% on line 29, complete the remainder of the schedule, and put the credit amount on line 51 of the IA 1040.

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 IA 130
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	Column A
Spouse	You or Joint
Status 3 Only	

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	Column A
Spouse	You or Joint
Status 3 Only	

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.

2012 IA 1040 Iowa Individual Income Tax Form

or fiscal year beginning ___/___/2012 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 ●	E-Mail Address
STEP 2 Filing Status: Mark one box only.		<input type="checkbox"/> Check this box if you or your spouse were 65 or older as of 12/31/12.
1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO ▲	Residence on 12/31/12: County No. ● School District No. ●
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage?(including Medicaid or hawk-i) ● How many do not have health care coverage? ●
3	Married filing separately on this combined return. Spouse use column B.	
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

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 = \$ _____

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 \$ _____ \$ _____

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 4 Gross Income				
1. Wages, salaries, tips, etc.	1. _____ .00	_____ .00	_____ .00	_____ .00
2. Taxable interest income. If more than \$1,500, complete Sch. B.	2. _____ .00	_____ .00	_____ .00	_____ .00
3. Ordinary dividend income. If more than \$1,500, complete Sch. B.	3. _____ .00	_____ .00	_____ .00	_____ .00
4. Alimony received	4. _____ .00	_____ .00	_____ .00	_____ .00
5. Business income/(loss) from federal Schedule C or C-EZ	5. _____ .00	_____ .00	_____ .00	_____ .00
6. Capital gain/(loss) from federal Sch. D if required for federal purposes .	6. _____ .00	_____ .00	_____ .00	_____ .00
7. Other gains/(losses) from federal form 4797	7. _____ .00	_____ .00	_____ .00	_____ .00
8. Taxable IRA distributions	8. _____ .00	_____ .00	_____ .00	_____ .00
9. Taxable pensions and annuities	9. _____ .00	_____ .00	_____ .00	_____ .00
10. Rents, royalties, partnerships, estates, etc.	10. _____ .00	_____ .00	_____ .00	_____ .00
11. Farm income/(loss) from federal Schedule F	11. _____ .00	_____ .00	_____ .00	_____ .00
12. Unemployment compensation. See instructions.	12. _____ .00	_____ .00	_____ .00	_____ .00
13. Taxable Social Security benefits	13. _____ .00 ▲	_____ .00	_____ .00	_____ .00
14. Other income, gambling income, bonus depreciation/section 179 adjustment ...	14. _____ .00	_____ .00	_____ .00	_____ .00
15. GROSS INCOME. ADD lines 1-14.	15. _____ .00 ▲	_____ .00	_____ .00	_____ .00
STEP 5 Adjustments to Income				
16. Payments to an IRA, Keogh, or SEP	16. _____ .00	_____ .00	_____ .00	_____ .00
17. Deductible part of self-employment tax	17. _____ .00	_____ .00	_____ .00	_____ .00
18. Health insurance deduction	18. _____ .00	_____ .00	_____ .00	_____ .00
19. Penalty on early withdrawal of savings	19. _____ .00	_____ .00	_____ .00	_____ .00
20. Alimony paid	20. _____ .00	_____ .00	_____ .00	_____ .00
21. Pension/retirement income exclusion	21. _____ .00 ▲	_____ .00	_____ .00	_____ .00
22. Moving expense deduction from federal form 3903	22. _____ .00	_____ .00	_____ .00	_____ .00
23. Iowa capital gain deduction; certain sales ONLY (see instructions).	23. _____ .00 ▲	_____ .00	_____ .00	_____ .00
24. Other adjustments	24. _____ .00	_____ .00	_____ .00	_____ .00
25. Total adjustments. ADD lines 16-24.	25. _____ .00 ▲	_____ .00	_____ .00	_____ .00
26. NET INCOME. SUBTRACT line 25 from line 15.	26. _____ .00 ▲	_____ .00	_____ .00	_____ .00
STEP 6 Federal Tax Addition and Deduction				
27. Federal income tax refund / overpayment received in 2012	27. _____ .00 ▲	_____ .00	_____ .00	_____ .00
28. Self-employment/household employment taxes	28. _____ .00 ▲	_____ .00	_____ .00	_____ .00
29. Addition for federal taxes. ADD lines 27 and 28.	29. _____ .00	_____ .00	_____ .00	_____ .00
30. Total. ADD lines 26 and 29.	30. _____ .00	_____ .00	_____ .00	_____ .00
31. Federal tax withheld	31. _____ .00 ▲	_____ .00	_____ .00	_____ .00
32. Federal estimated tax payments made in 2012	32. _____ .00 ▲	_____ .00	_____ .00	_____ .00
33. Additional federal tax paid in 2012 for 2011 and prior years	33. _____ .00 ▲	_____ .00	_____ .00	_____ .00
34. Deduction for federal taxes. ADD lines 31, 32, and 33.	34. _____ .00	_____ .00	_____ .00	_____ .00
35. BALANCE. SUBTRACT line 34 from line 30. Enter here and on line 36, side 2.	35. _____ .00 ▲	_____ .00	_____ .00	_____ .00

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



2012 IA 1040, page 2

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
STEP 7 Taxable Income				
36. BALANCE. From side 1, line 35	36.		.00	.00
37. Total itemized deductions from federal Schedule A Taxpayers with bonus depreciation/section 179 must use Iowa Schedule A.	37.	.00	.00	
38. Iowa income tax if included in line 5 of federal Schedule A	38.	.00	.00	
39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A.	39.	.00	.00	
40. Other deductions	40.	.00	.00	
41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> 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 Tax, Credits and Checkoff Contributions				
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 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	.00
58. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 58a: <input type="checkbox"/> StateFair 58b: <input type="checkbox"/> Firefighters/Veterans 58c: <input type="checkbox"/> Child Abuse Prevention 58d: <input type="checkbox"/> Enter total	58.		.00	.00
59. TOTAL TAX AND CONTRIBUTIONS. ADD lines 57 and 58.	59.		.00	.00

STEP 9 Credits				
60. Iowa income tax withheld	60.	.00	.00	
61. Estimated and voucher payments made for tax year 2012	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: <input type="checkbox"/> Child and dependent care credit OR <input type="checkbox"/> Early childhood development credit	64.	.00	.00	
65. Iowa earned income tax credit. See Instructions.	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	.00

STEP 10 Refund or Amount You Owe				
69. If line 68 is more than line 59, SUBTRACT line 59 from line 68. This is the amount you overpaid.	69.		.00	.00
70. Amount of line 69 to be REFUNDED For a faster refund file electronically. Go to www.iowa.gov/tax for details or mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120	REFUND 70.		.00	.00
71. Amount of line 69 to be applied to your 2013 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	.00
73. Penalty for underpayment of estimated tax from IA 2210 or IA 2210F <input type="checkbox"/> Check if annualized income method is used.	73.		.00	.00
74. Penalty and interest 74a. Penalty .00 <input type="checkbox"/> 74b. Interest .00 <input type="checkbox"/> ADD Enter total 74.	74.		.00	.00
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here. You can pay online at www.iowa.gov/tax or pay by mail to Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.	PAY THIS AMOUNT 75.		.00	.00

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.	<input type="checkbox"/> \$1.50 to Republican Party	\$1.50 to Republican Party <input type="checkbox"/>
<input type="checkbox"/> SPOUSE: <input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/> YOURSELF: <input type="checkbox"/> \$1.50 to Democratic Party	<input type="checkbox"/>
<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/> \$1.50 to Campaign Fund	<input type="checkbox"/>

STEP 12 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.

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



This return is due April 30, 2013. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESSES: See lines 70 and 75 above.

41-001b (09/24/12)



Iowa Itemized Deductions

If you itemize deductions, enclose a copy of this schedule or a copy of the federal Schedule A with 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 2012 Expanded Instructions on our Web site.

Medical and Dental Expenses	Do not include health insurance premiums deducted on IA 1040, line 18.		
	1. Medical and dental expenses	1.	.00
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here....	2.	.00
	3. Subtract line 2 from line 1. If less than zero, enter zero.	3.	.00
Taxes You Paid	4. State and Local (Check only one box):		
	a <input type="checkbox"/> Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2012 OR	}	4. .00
	b <input type="checkbox"/> General sales taxes only from line 5b of the Federal Schedule A.		
	5. Real estate taxes	5.	.00
	6. Personal property taxes, including annual vehicle registration.....	6.	.00
	7. Other taxes. List the type and amount.	7.	.00
	8. Add amounts on lines 4, 5, 6, and 7. Enter the total here.	8.	.00
Interest You Paid	9a. Home mortgage interest and points reported on federal form 1098	9a.	.00
	9b. Home mortgage interest not reported on federal form 1098	9b.	.00
	10. Points not reported on federal form 1098.....	10.	.00
	11. Qualified mortgage insurance premiums	11.	.00
	12. Investment interest. Attach federal form 4952 if required.	12.	.00
	13. Add lines 9a-12. Enter total here.	13.	.00
Gifts to Charity	14. Contributions by cash or check.	14.	.00
	15. Other than by cash or check. You must attach federal form 8283 if more than \$500.	15.	.00
	16. Carryover from prior year as adjusted for disallowance of bonus depreciation	16.	.00
	17. Add lines 14 through 16. Enter total here.	17.	.00
Casualty/Theft Loss	18. Casualty or theft loss(es). Attach federal form 4684.	18.	.00
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required.	19.	.00
	20. Tax preparation fees	20.	.00
	21. Other expenses. List type and amount.	21.	.00
	22. Add the amounts on lines 19, 20, and 21. Enter the total here.	22.	.00
	23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here....	23.	.00
	24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero.	24.	.00
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount.	25.	.00
Total Itemized Deductions	26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here	26.	.00
If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.		
	SPOUSE	YOU	
	27. Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	.00
	28. Total Iowa net income, add columns 27a and 27b. Enter the total here.	28.	.00
	29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here.	29.	%
	30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A	(YOU) 30.	.00
	31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return.	(SPOUSE) 31.	.00

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





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:33%; height: 20px;"></td> <td style="width:33%; height: 20px;"></td> <td style="width:33%; 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 2012. 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. Report both exempt and taxable interest.

Total Taxable Interest: If **filing status 1, 2, 5, or 6** – report total taxable interest on line 2, column A on the IA 1040; none should be reported in column B. If **filing status 3** – the taxpayer will enter on line 2, column A on the IA 1040, the total taxable interest from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The spouse will enter in Column B on the IA 1040, the total taxable interest from accounts owned by the spouse, plus 50% of any amount from a joint account. If **filing status 4** – the amount entered on line 2, column A on the IA 1040 will be the total taxable interest from accounts owned by the taxpayer, plus 50% of any amount from a joint account; nothing is reported in column B.

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

Name of Payer (list names of all payers)	Total Interest (must equal the total of Exempt & Taxable Interest)	Interest Exempt from Iowa Tax	Taxable Interest	Account Ownership Check one for each payer		
				Taxpayer	Spouse	Joint
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
TOTALS	\$	\$	\$			

PART II: DIVIDEND INCOME

You must complete this part if you received more than \$1,500 in gross dividends in 2012. Report both exempt and taxable dividends.

Total Taxable Dividends: If **filing status 1, 2, 5, or 6** – report total taxable dividends on line 3, column A on the IA 1040; none should be reported in column B. If **filing status 3** – the taxpayer will enter on line 3, column A on the IA 1040, the total taxable dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The spouse will enter in Column B on the IA 1040, the total taxable dividends from accounts owned by the spouse, plus 50% of any amount from a joint account. If **filing status 4** – the amount entered on line 3, column A on the IA 1040 will be the total taxable dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account; nothing is reported in column B.

Account Ownership: For each payer, indicate the type of account ownership. If the dividend was earned by you, check "Taxpayer." For dividends earned by your spouse, check "Spouse." If the dividend was earned jointly, check "Joint." Check only one for each payer.

Name of Payer (list names of all payers)	Total Dividends (must equal the total of Exempt & Taxable Dividends)	Dividends Exempt from Iowa Tax	Taxable Dividends	Account Ownership Check one for each payer		
				Taxpayer	Spouse	Joint
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
TOTALS	\$	\$	\$			





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
- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
-----------------------------------	-----------------

1. Wages, salaries, tips, etc.	1. _____	.00	_____	.00
2. Taxable interest income	2. _____	.00	_____	.00
3. Ordinary dividend income	3. _____	.00	_____	.00
4. Alimony received	4. _____	.00	_____	.00
5. Business income or (loss)	5. _____	.00	_____	.00
6. Capital gain or (loss)	6. _____	.00	_____	.00
7. Other gains or (losses)	7. _____	.00	_____	.00
8. Taxable IRA distributions	8. _____	.00	_____	.00
9. Taxable pensions and annuities	9. _____	.00	_____	.00
10. Rents, royalties, partnerships, estates, etc.	10. _____	.00	_____	.00
11. Farm income or (loss)	11. _____	.00	_____	.00
12. Unemployment compensation	12. _____	.00	_____	.00
13. Taxable Social Security benefits.	13. _____	.00	_____	.00
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14. _____	.00	_____	.00
15. GROSS INCOME. ADD lines 1-14.	15. _____	.00	▲ _____	.00
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16. _____	.00	_____	.00
17. Deduction for self-employment tax.....	17. _____	.00	_____	.00
18. Health insurance deduction	18. _____	.00	_____	.00
19. Penalty on early withdrawal of savings	19. _____	.00	_____	.00
20. Alimony paid	20. _____	.00	_____	.00
21. Pension/retirement income exclusion	21. _____	.00	_____	.00
22. Moving expense deduction <i>into</i> Iowa only	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. IOWA NET INCOME. SUBTRACT line 25 from line 15.	26. _____	.00	_____	.00
27. All-source net income from line 26, IA 1040	27. _____	.00	_____	.00
		100.0%		100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28. _____	. %	_____	. %
29. Nonresident/part-year resident credit percentage: Subtract the percentage on line 28 from 100.0%.	29. _____	. %	_____	. %
30. Iowa tax on total income from line 43, IA 1040	30. _____	.00	_____	.00
31. Total credits from line 49, IA 1040	31. _____	.00	_____	.00
32. Tax after credits. Subtract line 31 from line 30.	32. _____	.00	_____	.00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33. _____	.00	_____	.00

ENTER THIS AMOUNT ON LINE 51, IA 1040





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.

Enclose the following with 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.iowa.gov/tax

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.

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 adjustments.

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 adjustments.



2012 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:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
0	150	0	5,850	5,900	87	9,650	9,700	258	13,450	13,500	433	17,250	17,300	666
150	400	1	5,900	5,950	89	9,700	9,750	260	13,500	13,550	436	17,300	17,350	669
400	700	2	5,950	6,000	92	9,750	9,800	263	13,550	13,600	439	17,350	17,400	672
700	950	3	6,000	6,050	94	9,800	9,850	265	13,600	13,650	443	17,400	17,450	675
950	1,250	4	6,050	6,100	96	9,850	9,900	267	13,650	13,700	446	17,450	17,500	678
1,250	1,500	5	6,100	6,150	98	9,900	9,950	269	13,700	13,750	449	17,500	17,550	681
1,500	1,650	6	6,150	6,200	101	9,950	10,000	272	13,750	13,800	452	17,550	17,600	684
1,650	1,800	7	6,200	6,250	103	10,000	10,050	274	13,800	13,850	455	17,600	17,650	687
1,800	1,900	8	6,250	6,300	105	10,050	10,100	276	13,850	13,900	458	17,650	17,700	690
1,900	2,050	9	6,300	6,350	107	10,100	10,150	278	13,900	13,950	461	17,700	17,750	693
2,050	2,200	10	6,350	6,400	110	10,150	10,200	281	13,950	14,000	464	17,750	17,800	696
2,200	2,350	11	6,400	6,450	112	10,200	10,250	283	14,000	14,050	467	17,800	17,850	700
2,350	2,450	12	6,450	6,500	114	10,250	10,300	285	14,050	14,100	470	17,850	17,900	703
2,450	2,600	13	6,500	6,550	116	10,300	10,350	287	14,100	14,150	473	17,900	17,950	706
2,600	2,650	14	6,550	6,600	119	10,350	10,400	290	14,150	14,200	476	17,950	18,000	709
2,650	2,750	14	6,600	6,650	121	10,400	10,450	292	14,200	14,250	479	18,000	18,050	712
2,750	2,900	15	6,650	6,700	123	10,450	10,500	294	14,250	14,300	482	18,050	18,100	715
2,900	2,950	16	6,700	6,750	125	10,500	10,550	296	14,300	14,350	485	18,100	18,150	718
2,950	3,000	17	6,750	6,800	128	10,550	10,600	299	14,350	14,400	488	18,150	18,200	721
3,000	3,050	18	6,800	6,850	130	10,600	10,650	301	14,400	14,450	491	18,200	18,250	724
3,050	3,100	19	6,850	6,900	132	10,650	10,700	303	14,450	14,500	495	18,250	18,300	727
3,100	3,150	20	6,900	6,950	134	10,700	10,750	305	14,500	14,550	498	18,300	18,350	730
3,150	3,200	22	6,950	7,000	137	10,750	10,800	308	14,550	14,600	501	18,350	18,400	733
3,200	3,250	23	7,000	7,050	139	10,800	10,850	310	14,600	14,650	504	18,400	18,450	736
3,250	3,300	24	7,050	7,100	141	10,850	10,900	312	14,650	14,700	507	18,450	18,500	739
3,300	3,350	25	7,100	7,150	143	10,900	10,950	314	14,700	14,750	510	18,500	18,550	742
3,350	3,400	26	7,150	7,200	146	10,950	11,000	317	14,750	14,800	513	18,550	18,600	745
3,400	3,450	28	7,200	7,250	148	11,000	11,050	319	14,800	14,850	516	18,600	18,650	749
3,450	3,500	29	7,250	7,300	150	11,050	11,100	321	14,850	14,900	519	18,650	18,700	752
3,500	3,550	30	7,300	7,350	152	11,100	11,150	323	14,900	14,950	522	18,700	18,750	755
3,550	3,600	31	7,350	7,400	155	11,150	11,200	326	14,950	15,000	525	18,750	18,800	758
3,600	3,650	33	7,400	7,450	157	11,200	11,250	328	15,000	15,050	528	18,800	18,850	761
3,650	3,700	34	7,450	7,500	159	11,250	11,300	330	15,050	15,100	531	18,850	18,900	764
3,700	3,750	35	7,500	7,550	161	11,300	11,350	332	15,100	15,150	534	18,900	18,950	767
3,750	3,800	36	7,550	7,600	164	11,350	11,400	335	15,150	15,200	537	18,950	19,000	770
3,800	3,850	37	7,600	7,650	166	11,400	11,450	337	15,200	15,250	540	19,000	19,050	773
3,850	3,900	39	7,650	7,700	168	11,450	11,500	339	15,250	15,300	543	19,050	19,100	776
3,900	3,950	40	7,700	7,750	170	11,500	11,550	341	15,300	15,350	547	19,100	19,150	779
3,950	4,000	41	7,750	7,800	173	11,550	11,600	344	15,350	15,400	550	19,150	19,200	782
4,000	4,050	42	7,800	7,850	175	11,600	11,650	346	15,400	15,450	553	19,200	19,250	785
4,050	4,100	43	7,850	7,900	177	11,650	11,700	348	15,450	15,500	556	19,250	19,300	788
4,100	4,150	45	7,900	7,950	179	11,700	11,750	350	15,500	15,550	559	19,300	19,350	791
4,150	4,200	46	7,950	8,000	182	11,750	11,800	353	15,550	15,600	562	19,350	19,400	794
4,200	4,250	47	8,000	8,050	184	11,800	11,850	355	15,600	15,650	565	19,400	19,450	797
4,250	4,300	48	8,050	8,100	186	11,850	11,900	357	15,650	15,700	568	19,450	19,500	801
4,300	4,350	50	8,100	8,150	188	11,900	11,950	359	15,700	15,750	571	19,500	19,550	804
4,350	4,400	51	8,150	8,200	191	11,950	12,000	362	15,750	15,800	574	19,550	19,600	807
4,400	4,450	52	8,200	8,250	193	12,000	12,050	364	15,800	15,850	577	19,600	19,650	810
4,450	4,500	53	8,250	8,300	195	12,050	12,100	366	15,850	15,900	580	19,650	19,700	813
4,500	4,550	54	8,300	8,350	197	12,100	12,150	368	15,900	15,950	583	19,700	19,750	816
4,550	4,600	56	8,350	8,400	200	12,150	12,200	371	15,950	16,000	586	19,750	19,800	819
4,600	4,650	57	8,400	8,450	202	12,200	12,250	373	16,000	16,050	589	19,800	19,850	822
4,650	4,700	58	8,450	8,500	204	12,250	12,300	375	16,050	16,100	592	19,850	19,900	825
4,700	4,750	59	8,500	8,550	206	12,300	12,350	377	16,100	16,150	596	19,900	19,950	828
4,750	4,800	61	8,550	8,600	209	12,350	12,400	380	16,150	16,200	599	19,950	20,000	831
4,800	4,850	62	8,600	8,650	211	12,400	12,450	382	16,200	16,250	602	20,000	20,050	834
4,850	4,900	63	8,650	8,700	213	12,450	12,500	384	16,250	16,300	605	20,050	20,100	837
4,900	4,950	64	8,700	8,750	215	12,500	12,550	386	16,300	16,350	608	20,100	20,150	840
4,950	5,000	65	8,750	8,800	218	12,550	12,600	389	16,350	16,400	611	20,150	20,200	843
5,000	5,050	67	8,800	8,850	220	12,600	12,650	391	16,400	16,450	614	20,200	20,250	846
5,050	5,100	68	8,850	8,900	222	12,650	12,700	393	16,450	16,500	617	20,250	20,300	849
5,100	5,150	69	8,900	8,950	224	12,700	12,750	395	16,500	16,550	620	20,300	20,350	853
5,150	5,200	70	8,950	9,000	227	12,750	12,800	398	16,550	16,600	623	20,350	20,400	856
5,200	5,250	71	9,000	9,050	229	12,800	12,850	400	16,600	16,650	626	20,400	20,450	859
5,250	5,300	73	9,050	9,100	231	12,850	12,900	402	16,650	16,700	629	20,450	20,500	862
5,300	5,350	74	9,100	9,150	233	12,900	12,950	404	16,700	16,750	632	20,500	20,550	865
5,350	5,400	75	9,150	9,200	236	12,950	13,000	407	16,750	16,800	635	20,550	20,600	868
5,400	5,450	76	9,200	9,250	238	13,000	13,050	409	16,800	16,850	638	20,600	20,650	871
5,450	5,500	78	9,250	9,300	240	13,050	13,100	411	16,850	16,900	641	20,650	20,700	874
5,500	5,550	79	9,300	9,350	242	13,100	13,150	413	16,900	16,950	644	20,700	20,750	877
5,550	5,600	80	9,350	9,400	245	13,150	13,200	416	16,950	17,000	648	20,750	20,800	880
5,600	5,650	81	9,400	9,450	247	13,200	13,250	418	17,000	17,050	651	20,800	20,850	883
5,650	5,700	82	9,450	9,500	249	13,250	13,300	421	17,050	17,100	654	20,850	20,900	886
5,700	5,750	84	9,500	9,550	251	13,300	13,350	424	17,100	17,150	657	20,900	20,950	889
5,750	5,800	85	9,550	9,600	254	13,350	13,400	427	17,150	17,200	660	20,950	21,000	892
5,800	5,850	86	9,600	9,650	256	13,400	13,450	430	17,200	17,250	663	21,000	21,050	895

2012 IA1040 TAX TABLES For All Filing Statuses

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Read across to the column marked "Your Tax Is." Enter the amount on line 43.

If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
21,050	21,100	898	24,850	24,900	1,141	28,650	28,700	1,387	32,450	32,500	1,644	36,250	36,300	1,902
21,100	21,150	902	24,900	24,950	1,144	28,700	28,750	1,391	32,500	32,550	1,647	36,300	36,350	1,905
21,150	21,200	905	24,950	25,000	1,148	28,750	28,800	1,394	32,550	32,600	1,650	36,350	36,400	1,909
21,200	21,250	908	25,000	25,050	1,151	28,800	28,850	1,397	32,600	32,650	1,654	36,400	36,450	1,912
21,250	21,300	911	25,050	25,100	1,154	28,850	28,900	1,400	32,650	32,700	1,657	36,450	36,500	1,916
21,300	21,350	914	25,100	25,150	1,157	28,900	28,950	1,404	32,700	32,750	1,661	36,500	36,550	1,919
21,350	21,400	917	25,150	25,200	1,161	28,950	29,000	1,407	32,750	32,800	1,664	36,550	36,600	1,922
21,400	21,450	920	25,200	25,250	1,164	29,000	29,050	1,410	32,800	32,850	1,667	36,600	36,650	1,926
21,450	21,500	923	25,250	25,300	1,167	29,050	29,100	1,413	32,850	32,900	1,671	36,650	36,700	1,929
21,500	21,550	926	25,300	25,350	1,170	29,100	29,150	1,417	32,900	32,950	1,674	36,700	36,750	1,933
21,550	21,600	929	25,350	25,400	1,174	29,150	29,200	1,420	32,950	33,000	1,678	36,750	36,800	1,936
21,600	21,650	932	25,400	25,450	1,177	29,200	29,250	1,423	33,000	33,050	1,681	36,800	36,850	1,939
21,650	21,700	935	25,450	25,500	1,180	29,250	29,300	1,426	33,050	33,100	1,684	36,850	36,900	1,943
21,700	21,750	938	25,500	25,550	1,183	29,300	29,350	1,430	33,100	33,150	1,688	36,900	36,950	1,946
21,750	21,800	941	25,550	25,600	1,187	29,350	29,400	1,433	33,150	33,200	1,691	36,950	37,000	1,950
21,800	21,850	944	25,600	25,650	1,190	29,400	29,450	1,436	33,200	33,250	1,695	37,000	37,050	1,953
21,850	21,900	947	25,650	25,700	1,193	29,450	29,500	1,440	33,250	33,300	1,698	37,050	37,100	1,956
21,900	21,950	950	25,700	25,750	1,196	29,500	29,550	1,443	33,300	33,350	1,701	37,100	37,150	1,960
21,950	22,000	954	25,750	25,800	1,200	29,550	29,600	1,446	33,350	33,400	1,705	37,150	37,200	1,963
22,000	22,050	957	25,800	25,850	1,203	29,600	29,650	1,450	33,400	33,450	1,708	37,200	37,250	1,967
22,050	22,100	960	25,850	25,900	1,206	29,650	29,700	1,453	33,450	33,500	1,712	37,250	37,300	1,970
22,100	22,150	963	25,900	25,950	1,209	29,700	29,750	1,457	33,500	33,550	1,715	37,300	37,350	1,973
22,150	22,200	966	25,950	26,000	1,213	29,750	29,800	1,460	33,550	33,600	1,718	37,350	37,400	1,977
22,200	22,250	970	26,000	26,050	1,216	29,800	29,850	1,463	33,600	33,650	1,722	37,400	37,450	1,980
22,250	22,300	973	26,050	26,100	1,219	29,850	29,900	1,467	33,650	33,700	1,725	37,450	37,500	1,984
22,300	22,350	976	26,100	26,150	1,222	29,900	29,950	1,470	33,700	33,750	1,729	37,500	37,550	1,987
22,350	22,400	979	26,150	26,200	1,225	29,950	30,000	1,474	33,750	33,800	1,732	37,550	37,600	1,990
22,400	22,450	982	26,200	26,250	1,229	30,000	30,050	1,477	33,800	33,850	1,735	37,600	37,650	1,994
22,450	22,500	986	26,250	26,300	1,232	30,050	30,100	1,480	33,850	33,900	1,739	37,650	37,700	1,997
22,500	22,550	989	26,300	26,350	1,235	30,100	30,150	1,484	33,900	33,950	1,742	37,700	37,750	2,001
22,550	22,600	992	26,350	26,400	1,238	30,150	30,200	1,487	33,950	34,000	1,746	37,750	37,800	2,004
22,600	22,650	995	26,400	26,450	1,242	30,200	30,250	1,491	34,000	34,050	1,749	37,800	37,850	2,007
22,650	22,700	999	26,450	26,500	1,245	30,250	30,300	1,494	34,050	34,100	1,752	37,850	37,900	2,011
22,700	22,750	1,002	26,500	26,550	1,248	30,300	30,350	1,497	34,100	34,150	1,756	37,900	37,950	2,014
22,750	22,800	1,005	26,550	26,600	1,251	30,350	30,400	1,501	34,150	34,200	1,759	37,950	38,000	2,018
22,800	22,850	1,008	26,600	26,650	1,255	30,400	30,450	1,504	34,200	34,250	1,763	38,000	38,050	2,021
22,850	22,900	1,012	26,650	26,700	1,258	30,450	30,500	1,508	34,250	34,300	1,766	38,050	38,100	2,024
22,900	22,950	1,015	26,700	26,750	1,261	30,500	30,550	1,511	34,300	34,350	1,769	38,100	38,150	2,028
22,950	23,000	1,018	26,750	26,800	1,264	30,550	30,600	1,514	34,350	34,400	1,773	38,150	38,200	2,031
23,000	23,050	1,021	26,800	26,850	1,268	30,600	30,650	1,518	34,400	34,450	1,776	38,200	38,250	2,035
23,050	23,100	1,025	26,850	26,900	1,271	30,650	30,700	1,521	34,450	34,500	1,780	38,250	38,300	2,038
23,100	23,150	1,028	26,900	26,950	1,274	30,700	30,750	1,525	34,500	34,550	1,783	38,300	38,350	2,041
23,150	23,200	1,031	26,950	27,000	1,277	30,750	30,800	1,528	34,550	34,600	1,786	38,350	38,400	2,045
23,200	23,250	1,034	27,000	27,050	1,281	30,800	30,850	1,531	34,600	34,650	1,790	38,400	38,450	2,048
23,250	23,300	1,038	27,050	27,100	1,284	30,850	30,900	1,535	34,650	34,700	1,793	38,450	38,500	2,052
23,300	23,350	1,041	27,100	27,150	1,287	30,900	30,950	1,538	34,700	34,750	1,797	38,500	38,550	2,055
23,350	23,400	1,044	27,150	27,200	1,290	30,950	31,000	1,542	34,750	34,800	1,800	38,550	38,600	2,058
23,400	23,450	1,047	27,200	27,250	1,294	31,000	31,050	1,545	34,800	34,850	1,803	38,600	38,650	2,062
23,450	23,500	1,051	27,250	27,300	1,297	31,050	31,100	1,548	34,850	34,900	1,807	38,650	38,700	2,065
23,500	23,550	1,054	27,300	27,350	1,300	31,100	31,150	1,552	34,900	34,950	1,810	38,700	38,750	2,069
23,550	23,600	1,057	27,350	27,400	1,303	31,150	31,200	1,555	34,950	35,000	1,814	38,750	38,800	2,072
23,600	23,650	1,060	27,400	27,450	1,306	31,200	31,250	1,559	35,000	35,050	1,817	38,800	38,850	2,075
23,650	23,700	1,063	27,450	27,500	1,310	31,250	31,300	1,562	35,050	35,100	1,820	38,850	38,900	2,079
23,700	23,750	1,067	27,500	27,550	1,313	31,300	31,350	1,565	35,100	35,150	1,824	38,900	38,950	2,082
23,750	23,800	1,070	27,550	27,600	1,316	31,350	31,400	1,569	35,150	35,200	1,827	38,950	39,000	2,086
23,800	23,850	1,073	27,600	27,650	1,319	31,400	31,450	1,572	35,200	35,250	1,831	39,000	39,050	2,089
23,850	23,900	1,076	27,650	27,700	1,323	31,450	31,500	1,576	35,250	35,300	1,834	39,050	39,100	2,092
23,900	23,950	1,080	27,700	27,750	1,326	31,500	31,550	1,579	35,300	35,350	1,837	39,100	39,150	2,096
23,950	24,000	1,083	27,750	27,800	1,329	31,550	31,600	1,582	35,350	35,400	1,841	39,150	39,200	2,099
24,000	24,050	1,086	27,800	27,850	1,332	31,600	31,650	1,586	35,400	35,450	1,844	39,200	39,250	2,103
24,050	24,100	1,089	27,850	27,900	1,336	31,650	31,700	1,589	35,450	35,500	1,848	39,250	39,300	2,106
24,100	24,150	1,093	27,900	27,950	1,339	31,700	31,750	1,593	35,500	35,550	1,851	39,300	39,350	2,109
24,150	24,200	1,096	27,950	28,000	1,342	31,750	31,800	1,596	35,550	35,600	1,854	39,350	39,400	2,113
24,200	24,250	1,099	28,000	28,050	1,345	31,800	31,850	1,599	35,600	35,650	1,858	39,400	39,450	2,116
24,250	24,300	1,102	28,050	28,100	1,349	31,850	31,900	1,603	35,650	35,700	1,861	39,450	39,500	2,120
24,300	24,350	1,106	28,100	28,150	1,352	31,900	31,950	1,606	35,700	35,750	1,865	39,500	39,550	2,123
24,350	24,400	1,109	28,150	28,200	1,355	31,950	32,000	1,610	35,750	35,800	1,868	39,550	39,600	2,126
24,400	24,450	1,112	28,200	28,250	1,358	32,000	32,050	1,613	35,800	35,850	1,871	39,600	39,650	2,130
24,450	24,500	1,115	28,250	28,300	1,362	32,050	32,100	1,616	35,850	35,900	1,875	39,650	39,700	2,133
24,500	24,550	1,119	28,300	28,350	1,365	32,100	32,150	1,620	35,900	35,950	1,878	39,700	39,750	2,137
24,550	24,600	1,122	28,350	28,400	1,368	32,150	32,200	1,623	35,950	36,000	1,882	39,750	39,800	2,140
24,600	24,650	1,125	28,400	28,450	1,371	32,200	32,250	1,627	36,000	36,050	1,885	39,800	39,850	2,143
24,650	24,700	1,128	28,450	28,500	1,375	32,250	32,300	1,630	36,050	36,100	1,			

2012 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	2,160
40,100	40,150	2,164
40,150	40,200	2,167
40,200	40,250	2,171
40,250	40,300	2,174
40,300	40,350	2,177
40,350	40,400	2,181
40,400	40,450	2,184
40,450	40,500	2,188
40,500	40,550	2,191
40,550	40,600	2,194
40,600	40,650	2,198
40,650	40,700	2,201
40,700	40,750	2,205
40,750	40,800	2,208
40,800	40,850	2,211
40,850	40,900	2,215
40,900	40,950	2,218
40,950	41,000	2,222
41,000	41,050	2,225
41,050	41,100	2,228
41,100	41,150	2,232
41,150	41,200	2,235
41,200	41,250	2,239
41,250	41,300	2,242
41,300	41,350	2,245
41,350	41,400	2,249
41,400	41,450	2,252
41,450	41,500	2,256
41,500	41,550	2,259
41,550	41,600	2,262
41,600	41,650	2,266
41,650	41,700	2,269
41,700	41,750	2,273
41,750	41,800	2,276
41,800	41,850	2,279
41,850	41,900	2,283
41,900	41,950	2,286
41,950	42,000	2,290
42,000	42,050	2,293
42,050	42,100	2,296
42,100	42,150	2,300
42,150	42,200	2,303
42,200	42,250	2,307
42,250	42,300	2,310
42,300	42,350	2,313
42,350	42,400	2,317
42,400	42,450	2,320
42,450	42,500	2,324
42,500	42,550	2,327
42,550	42,600	2,330
42,600	42,650	2,334
42,650	42,700	2,337
42,700	42,750	2,341
42,750	42,800	2,344
42,800	42,850	2,347
42,850	42,900	2,351
42,900	42,950	2,354
42,950	43,000	2,358
43,000	43,050	2,361
43,050	43,100	2,364
43,100	43,150	2,368
43,150	43,200	2,371
43,200	43,250	2,375
43,250	43,300	2,378
43,300	43,350	2,381
43,350	43,400	2,385
43,400	43,450	2,388
43,450	43,500	2,392
43,500	43,550	2,395
43,550	43,600	2,398
43,600	43,650	2,402
43,650	43,700	2,405
43,700	43,750	2,409
43,750	43,800	2,412
43,800	43,850	2,415

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
43,850	43,900	2,419
43,900	43,950	2,422
43,950	44,000	2,426
44,000	44,050	2,429
44,050	44,100	2,432
44,100	44,150	2,436
44,150	44,200	2,440
44,200	44,250	2,444
44,250	44,300	2,448
44,300	44,350	2,452
44,350	44,400	2,456
44,400	44,450	2,460
44,450	44,500	2,464
44,500	44,550	2,468
44,550	44,600	2,472
44,600	44,650	2,476
44,650	44,700	2,480
44,700	44,750	2,484
44,750	44,800	2,488
44,800	44,850	2,492
44,850	44,900	2,496
44,900	44,950	2,500
44,950	45,000	2,504
45,000	45,050	2,508
45,050	45,100	2,512
45,100	45,150	2,516
45,150	45,200	2,520
45,200	45,250	2,524
45,250	45,300	2,528
45,300	45,350	2,531
45,350	45,400	2,535
45,400	45,450	2,539
45,450	45,500	2,543
45,500	45,550	2,547
45,550	45,600	2,551
45,600	45,650	2,555
45,650	45,700	2,559
45,700	45,750	2,563
45,750	45,800	2,567
45,800	45,850	2,571
45,850	45,900	2,575
45,900	45,950	2,579
45,950	46,000	2,583
46,000	46,050	2,587
46,050	46,100	2,591
46,100	46,150	2,595
46,150	46,200	2,599
46,200	46,250	2,603
46,250	46,300	2,607
46,300	46,350	2,611
46,350	46,400	2,615
46,400	46,450	2,619
46,450	46,500	2,623
46,500	46,550	2,627
46,550	46,600	2,630
46,600	46,650	2,634
46,650	46,700	2,638
46,700	46,750	2,642
46,750	46,800	2,646
46,800	46,850	2,650
46,850	46,900	2,654
46,900	46,950	2,658
46,950	47,000	2,662
47,000	47,050	2,666
47,050	47,100	2,670
47,100	47,150	2,674
47,150	47,200	2,678
47,200	47,250	2,682
47,250	47,300	2,686
47,300	47,350	2,690
47,350	47,400	2,694
47,400	47,450	2,698
47,450	47,500	2,702
47,500	47,550	2,706
47,550	47,600	2,710
47,600	47,650	2,714

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
47,650	47,700	2,718
47,700	47,750	2,722
47,750	47,800	2,726
47,800	47,850	2,729
47,850	47,900	2,733
47,900	47,950	2,737
47,950	48,000	2,741
48,000	48,050	2,745
48,050	48,100	2,749
48,100	48,150	2,753
48,150	48,200	2,757
48,200	48,250	2,761
48,250	48,300	2,765
48,300	48,350	2,769
48,350	48,400	2,773
48,400	48,450	2,777
48,450	48,500	2,781
48,500	48,550	2,785
48,550	48,600	2,789
48,600	48,650	2,793
48,650	48,700	2,797
48,700	48,750	2,801
48,750	48,800	2,805
48,800	48,850	2,809
48,850	48,900	2,813
48,900	48,950	2,817
48,950	49,000	2,821
49,000	49,050	2,825
49,050	49,100	2,828
49,100	49,150	2,832
49,150	49,200	2,836
49,200	49,250	2,840
49,250	49,300	2,844
49,300	49,350	2,848
49,350	49,400	2,852
49,400	49,450	2,856
49,450	49,500	2,860
49,500	49,550	2,864
49,550	49,600	2,868
49,600	49,650	2,872
49,650	49,700	2,876
49,700	49,750	2,880
49,750	49,800	2,884
49,800	49,850	2,888
49,850	49,900	2,892
49,900	49,950	2,896
49,950	50,000	2,900
50,000	50,050	2,904
50,050	50,100	2,908
50,100	50,150	2,912
50,150	50,200	2,916
50,200	50,250	2,920
50,250	50,300	2,924
50,300	50,350	2,927
50,350	50,400	2,931
50,400	50,450	2,935
50,450	50,500	2,939
50,500	50,550	2,943
50,550	50,600	2,947
50,600	50,650	2,951
50,650	50,700	2,955
50,700	50,750	2,959
50,750	50,800	2,963
50,800	50,850	2,967
50,850	50,900	2,971
50,900	50,950	2,975
50,950	51,000	2,979
51,000	51,050	2,983
51,050	51,100	2,987
51,100	51,150	2,991
51,150	51,200	2,995
51,200	51,250	2,999
51,250	51,300	3,003
51,300	51,350	3,007
51,350	51,400	3,011
51,400	51,450	3,015

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
51,450	51,500	3,019
51,500	51,550	3,023
51,550	51,600	3,026
51,600	51,650	3,030
51,650	51,700	3,034
51,700	51,750	3,038
51,750	51,800	3,042
51,800	51,850	3,046
51,850	51,900	3,050
51,900	51,950	3,054
51,950	52,000	3,058
52,000	52,050	3,062
52,050	52,100	3,066
52,100	52,150	3,070
52,150	52,200	3,074
52,200	52,250	3,078
52,250	52,300	3,082
52,300	52,350	3,086
52,350	52,400	3,090
52,400	52,450	3,094
52,450	52,500	3,098
52,500	52,550	3,102
52,550	52,600	3,106
52,600	52,650	3,110
52,650	52,700	3,114
52,700	52,750	3,118
52,750	52,800	3,122
52,800	52,850	3,125
52,850	52,900	3,129
52,900	52,950	3,133
52,950	53,000	3,137
53,000	53,050	3,141
53,050	53,100	3,145
53,100	53,150	3,149
53,150	53,200	3,153
53,200	53,250	3,157
53,250	53,300	3,161
53,300	53,350	3,165
53,350	53,400	3,169
53,400	53,450	3,173
53,450	53,500	3,177
53,500	53,550	3,181
53,550	53,600	3,185
53,600	53,650	3,189
53,650	53,700	3,193
53,700	53,750	3,197
53,750	53,800	3,201
53,800	53,850	3,205
53,850	53,900	3,209
53,900	53,950	3,213
53,950	54,000	3,217
54,000	54,050	3,221
54,050	54,100	3,224
54,100	54,150	3,228
54,150	54,200	3,232
54,200	54,250	3,236
54,250	54,300	3,240
54,300	54,350	3,244
54,350	54,400	3,248
54,400	54,450	3,252
54,450	54,500	3,256
54,500	54,550	3,260
54,550	54,600	3,264
54,600	54,650	3,268
54,650	54,700	3,272
54,700	54,750	3,276
54,750	54,800	3,280
54,800	54,850	3,284
54,850	54,900	3,288
54,900	54,950	3,292
54,950	55,000	3,296
55,000	55,050	3,300
55,050	55,100	3,304
55,100	55,150	3,308
55,150	55,200	3,312
55,200	55,250	3,316

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
55,250	55,300	3,320
55,300	55,350	3,323
55,350	55,400	3,327
55,400	55,450	3,331
55,450	55,500	3,335
55,500	55,550	3,339
55,550	55,600	3,343
55,600	55,650	3,347
55,650	5	

2012 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:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:			If line 42 of form IA1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
59,050	59,100	3,620	62,850	62,900	3,921	66,650	66,700	4,228	70,450	70,500	4,570	74,250	74,300	4,911
59,100	59,150	3,624	62,900	62,950	3,925	66,700	66,750	4,233	70,500	70,550	4,574	74,300	74,350	4,915
59,150	59,200	3,628	62,950	63,000	3,929	66,750	66,800	4,237	70,550	70,600	4,579	74,350	74,400	4,920
59,200	59,250	3,632	63,000	63,050	3,933	66,800	66,850	4,242	70,600	70,650	4,583	74,400	74,450	4,924
59,250	59,300	3,636	63,050	63,100	3,937	66,850	66,900	4,246	70,650	70,700	4,588	74,450	74,500	4,929
59,300	59,350	3,640	63,100	63,150	3,941	66,900	66,950	4,251	70,700	70,750	4,592	74,500	74,550	4,933
59,350	59,400	3,644	63,150	63,200	3,945	66,950	67,000	4,255	70,750	70,800	4,597	74,550	74,600	4,938
59,400	59,450	3,648	63,200	63,250	3,949	67,000	67,050	4,260	70,800	70,850	4,601	74,600	74,650	4,942
59,450	59,500	3,652	63,250	63,300	3,953	67,050	67,100	4,264	70,850	70,900	4,606	74,650	74,700	4,947
59,500	59,550	3,656	63,300	63,350	3,957	67,100	67,150	4,269	70,900	70,950	4,610	74,700	74,750	4,951
59,550	59,600	3,660	63,350	63,400	3,961	67,150	67,200	4,273	70,950	71,000	4,615	74,750	74,800	4,956
59,600	59,650	3,664	63,400	63,450	3,965	67,200	67,250	4,278	71,000	71,050	4,619	74,800	74,850	4,960
59,650	59,700	3,668	63,450	63,500	3,969	67,250	67,300	4,282	71,050	71,100	4,624	74,850	74,900	4,965
59,700	59,750	3,672	63,500	63,550	3,973	67,300	67,350	4,287	71,100	71,150	4,628	74,900	74,950	4,969
59,750	59,800	3,676	63,550	63,600	3,977	67,350	67,400	4,291	71,150	71,200	4,633	74,950	75,000	4,974
59,800	59,850	3,680	63,600	63,650	3,981	67,400	67,450	4,296	71,200	71,250	4,637	75,000	75,050	4,978
59,850	59,900	3,684	63,650	63,700	3,985	67,450	67,500	4,300	71,250	71,300	4,642	75,050	75,100	4,983
59,900	59,950	3,688	63,700	63,750	3,989	67,500	67,550	4,305	71,300	71,350	4,646	75,100	75,150	4,987
59,950	60,000	3,692	63,750	63,800	3,993	67,550	67,600	4,309	71,350	71,400	4,651	75,150	75,200	4,992
60,000	60,050	3,696	63,800	63,850	3,997	67,600	67,650	4,314	71,400	71,450	4,655	75,200	75,250	4,996
60,050	60,100	3,700	63,850	63,900	4,001	67,650	67,700	4,318	71,450	71,500	4,659	75,250	75,300	5,001
60,100	60,150	3,704	63,900	63,950	4,005	67,700	67,750	4,323	71,500	71,550	4,664	75,300	75,350	5,005
60,150	60,200	3,708	63,950	64,000	4,009	67,750	67,800	4,327	71,550	71,600	4,668	75,350	75,400	5,010
60,200	60,250	3,712	64,000	64,050	4,013	67,800	67,850	4,332	71,600	71,650	4,673	75,400	75,450	5,014
60,250	60,300	3,716	64,050	64,100	4,016	67,850	67,900	4,336	71,650	71,700	4,677	75,450	75,500	5,019
60,300	60,350	3,719	64,100	64,150	4,020	67,900	67,950	4,341	71,700	71,750	4,682	75,500	75,550	5,023
60,350	60,400	3,723	64,150	64,200	4,024	67,950	68,000	4,345	71,750	71,800	4,686	75,550	75,600	5,028
60,400	60,450	3,727	64,200	64,250	4,028	68,000	68,050	4,350	71,800	71,850	4,691	75,600	75,650	5,032
60,450	60,500	3,731	64,250	64,300	4,032	68,050	68,100	4,354	71,850	71,900	4,695	75,650	75,700	5,037
60,500	60,550	3,735	64,300	64,350	4,036	68,100	68,150	4,359	71,900	71,950	4,700	75,700	75,750	5,041
60,550	60,600	3,739	64,350	64,400	4,040	68,150	68,200	4,363	71,950	72,000	4,704	75,750	75,800	5,046
60,600	60,650	3,743	64,400	64,450	4,044	68,200	68,250	4,368	72,000	72,050	4,709	75,800	75,850	5,050
60,650	60,700	3,747	64,450	64,500	4,048	68,250	68,300	4,372	72,050	72,100	4,713	75,850	75,900	5,055
60,700	60,750	3,751	64,500	64,550	4,052	68,300	68,350	4,377	72,100	72,150	4,718	75,900	75,950	5,059
60,750	60,800	3,755	64,550	64,600	4,056	68,350	68,400	4,381	72,150	72,200	4,722	75,950	76,000	5,064
60,800	60,850	3,759	64,600	64,650	4,060	68,400	68,450	4,386	72,200	72,250	4,727	76,000	76,050	5,068
60,850	60,900	3,763	64,650	64,700	4,064	68,450	68,500	4,390	72,250	72,300	4,731	76,050	76,100	5,073
60,900	60,950	3,767	64,700	64,750	4,068	68,500	68,550	4,395	72,300	72,350	4,736	76,100	76,150	5,077
60,950	61,000	3,771	64,750	64,800	4,072	68,550	68,600	4,399	72,350	72,400	4,740	76,150	76,200	5,082
61,000	61,050	3,775	64,800	64,850	4,076	68,600	68,650	4,404	72,400	72,450	4,745	76,200	76,250	5,086
61,050	61,100	3,779	64,850	64,900	4,080	68,650	68,700	4,408	72,450	72,500	4,749	76,250	76,300	5,091
61,100	61,150	3,783	64,900	64,950	4,084	68,700	68,750	4,413	72,500	72,550	4,754	76,300	76,350	5,095
61,150	61,200	3,787	64,950	65,000	4,088	68,750	68,800	4,417	72,550	72,600	4,758	76,350	76,400	5,100
61,200	61,250	3,791	65,000	65,050	4,092	68,800	68,850	4,422	72,600	72,650	4,763	76,400	76,450	5,104
61,250	61,300	3,795	65,050	65,100	4,096	68,850	68,900	4,426	72,650	72,700	4,767	76,450	76,500	5,108
61,300	61,350	3,799	65,100	65,150	4,100	68,900	68,950	4,430	72,700	72,750	4,772	76,500	76,550	5,113
61,350	61,400	3,803	65,150	65,200	4,104	68,950	69,000	4,435	72,750	72,800	4,776	76,550	76,600	5,117
61,400	61,450	3,807	65,200	65,250	4,108	69,000	69,050	4,439	72,800	72,850	4,781	76,600	76,650	5,122
61,450	61,500	3,811	65,250	65,300	4,112	69,050	69,100	4,444	72,850	72,900	4,785	76,650	76,700	5,126
61,500	61,550	3,815	65,300	65,350	4,115	69,100	69,150	4,448	72,900	72,950	4,790	76,700	76,750	5,131
61,550	61,600	3,818	65,350	65,400	4,119	69,150	69,200	4,453	72,950	73,000	4,794	76,750	76,800	5,135
61,600	61,650	3,822	65,400	65,450	4,123	69,200	69,250	4,457	73,000	73,050	4,799	76,800	76,850	5,140
61,650	61,700	3,826	65,450	65,500	4,127	69,250	69,300	4,462	73,050	73,100	4,803	76,850	76,900	5,144
61,700	61,750	3,830	65,500	65,550	4,131	69,300	69,350	4,466	73,100	73,150	4,808	76,900	76,950	5,149
61,750	61,800	3,834	65,550	65,600	4,135	69,350	69,400	4,471	73,150	73,200	4,812	76,950	77,000	5,153
61,800	61,850	3,838	65,600	65,650	4,139	69,400	69,450	4,475	73,200	73,250	4,817	77,000	77,050	5,158
61,850	61,900	3,842	65,650	65,700	4,143	69,450	69,500	4,480	73,250	73,300	4,821	77,050	77,100	5,162
61,900	61,950	3,846	65,700	65,750	4,147	69,500	69,550	4,484	73,300	73,350	4,826	77,100	77,150	5,167
61,950	62,000	3,850	65,750	65,800	4,151	69,550	69,600	4,489	73,350	73,400	4,830	77,150	77,200	5,171
62,000	62,050	3,854	65,800	65,850	4,155	69,600	69,650	4,493	73,400	73,450	4,835	77,200	77,250	5,176
62,050	62,100	3,858	65,850	65,900	4,159	69,650	69,700	4,498	73,450	73,500	4,839	77,250	77,300	5,180
62,100	62,150	3,862	65,900	65,950	4,163	69,700	69,750	4,502	73,500	73,550	4,844	77,300	77,350	5,185
62,150	62,200	3,866	65,950	66,000	4,167	69,750	69,800	4,507	73,550	73,600	4,848	77,350	77,400	5,189
62,200	62,250	3,870	66,000	66,050	4,171	69,800	69,850	4,511	73,600	73,650	4,853	77,400	77,450	5,194
62,250	62,300	3,874	66,050	66,100	4,175	69,850	69,900	4,516	73,650	73,700	4,857	77,450	77,500	5,198
62,300	62,350	3,878	66,100	66,150	4,179	69,900	69,950	4,520	73,700	73,750	4,862	77,500	77,550	5,203
62,350	62,400	3,882	66,150	66,200	4,184	69,950	70,000	4,525	73,750	73,800	4,866	77,550	77,600	5,207
62,400	62,450	3,886	66,200	66,250	4,188	70,000	70,050	4,529	73,800	73,850	4,871	77,600	77,650	5,212
62,450	62,500	3,890	66,250	66,300	4,193	70,050	70,100	4,534	73,850	73,900	4,875	77,650	77,700	5,216
62,500	62,550	3,894	66,300	66,350	4,197	70,100	70,150	4,538	73,900	73,950	4,879	77,700	77,750	5,221
62,550	62,600	3,898	66,350	66,400	4,202	70,150	70,200	4,543	73,950	74,000	4,884	77,750	77,800	5,225
62,600	62,650	3,902	66,400	66,450	4,206	70,200	70,250	4,547	74,000	74,050	4,888	77,800	77,850	5,230
62,650	62,700	3,906	66,450	66,500	4,210	70,250								

2012 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	5,252
78,100	78,150	5,257
78,150	78,200	5,261
78,200	78,250	5,266
78,250	78,300	5,270
78,300	78,350	5,275
78,350	78,400	5,279
78,400	78,450	5,284
78,450	78,500	5,288
78,500	78,550	5,293
78,550	78,600	5,297
78,600	78,650	5,302
78,650	78,700	5,306
78,700	78,750	5,311
78,750	78,800	5,315
78,800	78,850	5,320
78,850	78,900	5,324
78,900	78,950	5,328
78,950	79,000	5,333
79,000	79,050	5,337
79,050	79,100	5,342
79,100	79,150	5,346
79,150	79,200	5,351
79,200	79,250	5,355
79,250	79,300	5,360
79,300	79,350	5,364
79,350	79,400	5,369
79,400	79,450	5,373
79,450	79,500	5,378
79,500	79,550	5,382
79,550	79,600	5,387
79,600	79,650	5,391
79,650	79,700	5,396
79,700	79,750	5,400
79,750	79,800	5,405
79,800	79,850	5,409
79,850	79,900	5,414
79,900	79,950	5,418
79,950	80,000	5,423
80,000	80,050	5,427
80,050	80,100	5,432
80,100	80,150	5,436
80,150	80,200	5,441
80,200	80,250	5,445
80,250	80,300	5,450
80,300	80,350	5,454
80,350	80,400	5,459
80,400	80,450	5,463
80,450	80,500	5,468
80,500	80,550	5,472
80,550	80,600	5,477
80,600	80,650	5,481
80,650	80,700	5,486
80,700	80,750	5,490
80,750	80,800	5,495
80,800	80,850	5,499
80,850	80,900	5,504
80,900	80,950	5,508
80,950	81,000	5,513
81,000	81,050	5,517
81,050	81,100	5,522
81,100	81,150	5,526
81,150	81,200	5,531
81,200	81,250	5,535
81,250	81,300	5,540
81,300	81,350	5,544
81,350	81,400	5,549
81,400	81,450	5,553
81,450	81,500	5,557
81,500	81,550	5,562
81,550	81,600	5,566
81,600	81,650	5,571
81,650	81,700	5,575
81,700	81,750	5,580
81,750	81,800	5,584
81,800	81,850	5,589

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
81,850	81,900	5,593
81,900	81,950	5,598
81,950	82,000	5,602
82,000	82,050	5,607
82,050	82,100	5,611
82,100	82,150	5,616
82,150	82,200	5,620
82,200	82,250	5,625
82,250	82,300	5,629
82,300	82,350	5,634
82,350	82,400	5,638
82,400	82,450	5,643
82,450	82,500	5,647
82,500	82,550	5,652
82,550	82,600	5,656
82,600	82,650	5,661
82,650	82,700	5,665
82,700	82,750	5,670
82,750	82,800	5,674
82,800	82,850	5,679
82,850	82,900	5,683
82,900	82,950	5,688
82,950	83,000	5,692
83,000	83,050	5,697
83,050	83,100	5,701
83,100	83,150	5,706
83,150	83,200	5,710
83,200	83,250	5,715
83,250	83,300	5,719
83,300	83,350	5,724
83,350	83,400	5,728
83,400	83,450	5,733
83,450	83,500	5,737
83,500	83,550	5,742
83,550	83,600	5,746
83,600	83,650	5,751
83,650	83,700	5,755
83,700	83,750	5,760
83,750	83,800	5,764
83,800	83,850	5,769
83,850	83,900	5,773
83,900	83,950	5,777
83,950	84,000	5,782
84,000	84,050	5,786
84,050	84,100	5,791
84,100	84,150	5,795
84,150	84,200	5,800
84,200	84,250	5,804
84,250	84,300	5,809
84,300	84,350	5,813
84,350	84,400	5,818
84,400	84,450	5,822
84,450	84,500	5,827
84,500	84,550	5,831
84,550	84,600	5,836
84,600	84,650	5,840
84,650	84,700	5,845
84,700	84,750	5,849
84,750	84,800	5,854
84,800	84,850	5,858
84,850	84,900	5,863
84,900	84,950	5,867
84,950	85,000	5,872
85,000	85,050	5,876
85,050	85,100	5,881
85,100	85,150	5,885
85,150	85,200	5,890
85,200	85,250	5,894
85,250	85,300	5,899
85,300	85,350	5,903
85,350	85,400	5,908
85,400	85,450	5,912
85,450	85,500	5,917
85,500	85,550	5,921
85,550	85,600	5,926
85,600	85,650	5,930

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
85,650	85,700	5,935
85,700	85,750	5,939
85,750	85,800	5,944
85,800	85,850	5,948
85,850	85,900	5,953
85,900	85,950	5,957
85,950	86,000	5,962
86,000	86,050	5,966
86,050	86,100	5,971
86,100	86,150	5,975
86,150	86,200	5,980
86,200	86,250	5,984
86,250	86,300	5,989
86,300	86,350	5,993
86,350	86,400	5,998
86,400	86,450	6,002
86,450	86,500	6,006
86,500	86,550	6,011
86,550	86,600	6,015
86,600	86,650	6,020
86,650	86,700	6,024
86,700	86,750	6,029
86,750	86,800	6,033
86,800	86,850	6,038
86,850	86,900	6,042
86,900	86,950	6,047
86,950	87,000	6,051
87,000	87,050	6,056
87,050	87,100	6,060
87,100	87,150	6,065
87,150	87,200	6,069
87,200	87,250	6,074
87,250	87,300	6,078
87,300	87,350	6,083
87,350	87,400	6,087
87,400	87,450	6,092
87,450	87,500	6,096
87,500	87,550	6,101
87,550	87,600	6,105
87,600	87,650	6,110
87,650	87,700	6,114
87,700	87,750	6,119
87,750	87,800	6,123
87,800	87,850	6,128
87,850	87,900	6,132
87,900	87,950	6,137
87,950	88,000	6,141
88,000	88,050	6,146
88,050	88,100	6,150
88,100	88,150	6,155
88,150	88,200	6,159
88,200	88,250	6,164
88,250	88,300	6,168
88,300	88,350	6,173
88,350	88,400	6,177
88,400	88,450	6,182
88,450	88,500	6,186
88,500	88,550	6,191
88,550	88,600	6,195
88,600	88,650	6,200
88,650	88,700	6,204
88,700	88,750	6,209
88,750	88,800	6,213
88,800	88,850	6,218
88,850	88,900	6,222
88,900	88,950	6,226
88,950	89,000	6,231
89,000	89,050	6,235
89,050	89,100	6,240
89,100	89,150	6,244
89,150	89,200	6,249
89,200	89,250	6,253
89,250	89,300	6,258
89,300	89,350	6,262
89,350	89,400	6,267
89,400	89,450	6,271

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
89,450	89,500	6,276
89,500	89,550	6,280
89,550	89,600	6,285
89,600	89,650	6,289
89,650	89,700	6,294
89,700	89,750	6,298
89,750	89,800	6,303
89,800	89,850	6,307
89,850	89,900	6,312
89,900	89,950	6,316
89,950	90,000	6,321
90,000	90,050	6,325
90,050	90,100	6,330
90,100	90,150	6,334
90,150	90,200	6,339
90,200	90,250	6,343
90,250	90,300	6,348
90,300	90,350	6,352
90,350	90,400	6,357
90,400	90,450	6,361
90,450	90,500	6,366
90,500	90,550	6,370
90,550	90,600	6,375
90,600	90,650	6,379
90,650	90,700	6,384
90,700	90,750	6,388
90,750	90,800	6,393
90,800	90,850	6,397
90,850	90,900	6,402
90,900	90,950	6,406
90,950	91,000	6,411
91,000	91,050	6,415
91,050	91,100	6,420
91,100	91,150	6,424
91,150	91,200	6,429
91,200	91,250	6,433
91,250	91,300	6,438
91,300	91,350	6,442
91,350	91,400	6,447
91,400	91,450	6,451
91,450	91,500	6,455
91,500	91,550	6,460
91,550	91,600	6,464
91,600	91,650	6,469
91,650	91,700	6,473
91,700	91,750	6,478
91,750	91,800	6,482
91,800	91,850	6,487
91,850	91,900	6,491
91,900	91,950	6,496
91,950	92,000	6,500
92,000	92,050	6,505
92,050	92,100	6,509
92,100	92,150	6,514
92,150	92,200	6,518
92,200	92,250	6,523
92,250	92,300	6,527
92,300	92,350	6,532
92,350	92,400	6,536
92,400	92,450	6,541
92,450	92,500	6,545
92,500	92,550	6,550
92,550	92,600	6,554
92,600	92,650	6,559
92,650	92,700	6,563
92,700	92,750	6,568
92,750	92,800	6,572
92,800	92,850	6,577
92,850	92,900	6,581
92,900	92,950	6,586
92,950	93,000	6,590
93,000	93,050	6,595
93,050	93,100	6,599
93,100	93,150	6,604
93,150	93,200	6,608
93,200	93,250	6,613

If line 42 of form IA1040 is:

Over	But Not Over	Your Tax Is
93,250	93,300	6,617
93,300	93,350	6,622
93,350	93,400	6,626
93,400	93,450	6,631
93,450	93,500	6,635
93,500	93,550	6,640
93,550	93,600	6,644
93,600	93,650	6,649
93,650	93,700	6,653
93,700	93,750	6,658
93,750	93,800	6,662
93,800	93,850	6,667
93,850	93,900	6,671
93,900	93,950	6,675
93,950	94,000	6,680
94,000	94,050	6,684
94,050	94,100	6,689
94,100	94,150	6,693
94,150	94,200	6,698
94,200	94,250	6,702
94,		

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2012

<p>01-ADAIR</p> <p>0018 Adair-Casey 8%</p> <p>0914 CAM 10%</p> <p>2673 Nodaway Valley 8%</p> <p>4978 Orient-Macksburg 15%</p> <p>6264 West Central Valley ... 5%</p> <p>02-ADAMS</p> <p>0914 CAM 10%</p> <p>1431 Corning 5%</p> <p>1503 Creston 2%</p> <p>2718 Griswold 10%</p> <p>3609 Lenox 6%</p> <p>4978 Orient-Macksburg 15%</p> <p>5328 Prescott 0%</p> <p>6651 Vailisca 4%</p> <p>03-ALLAMAKEE</p> <p>0135 Allamakee 8%</p> <p>1638 Decorah 6%</p> <p>1972 Eastern Allamakee ... 10%</p> <p>4419 MFL-Mar-Mac 8%</p> <p>5310 Postville 15%</p> <p>04-APPANOOSE *</p> <p>(see footnote below)</p> <p>0081 Albia 10%</p> <p>1071 Centerville 4%</p> <p>4491 Moravia 13%</p> <p>4518 Moulton-Udell 13%</p> <p>5895 Seymour 11%</p> <p>05-AUDUBON</p> <p>0018 Adair-Casey 8%</p> <p>0387 Atlantic 14%</p> <p>0414 Audubon 9%</p> <p>0914 CAM 10%</p> <p>1413 Coon Rapids-Bayard.. 7%</p> <p>2016 Elk Horn-Kimballton . 13%</p> <p>2151 Exira 8%</p> <p>2754 Guthrie Center 7%</p> <p>3168 IKM-Manning 12%</p> <p>06-BENTON</p> <p>0576 Belle Plaine 10%</p> <p>0609 Benton 7%</p> <p>1062 Center Point-Urbana .. 7%</p> <p>1337 College 0%</p> <p>1935 Union 9%</p> <p>3105 Independence 8%</p> <p>4777 North Linn 8%</p> <p>6660 Vinton-Shellsburg 7%</p> <p>07-BLACK HAWK</p> <p>1044 Cedar Falls 0%</p> <p>1719 Denver 4%</p> <p>1791 Dike-New Hartford 8%</p> <p>1908 Dunkerton 10%</p> <p>1935 Union 9%</p> <p>2502 Gladbrook-Reinbeck .. 8%</p> <p>3042 Hudson 8%</p> <p>3186 Janesville 8%</p> <p>3204 Jesup 0%</p> <p>6660 Vinton-Shellsburg 7%</p> <p>6762 Wapsie Valley 11%</p> <p>6795 Waterloo 0%</p> <p>6840 Waverly-Shell Rock ... 6%</p> <p>08-BOONE</p> <p>0472 Ballard 2%</p> <p>0729 Boone 7%</p> <p>1967 East Greene 10%</p> <p>2466 Gilbert 0%</p> <p>3942 Madrid 7%</p> <p>4779 North Polk 5%</p> <p>4878 Ogden 7%</p> <p>5184 Perry 3%</p> <p>5643 Roland-Story 8%</p> <p>6095 South Hamilton 9%</p> <p>6096 SE Webster-Grand 6%</p> <p>6246 Stratford 9%</p> <p>6561 United 7%</p> <p>7110 Woodward-Granger ... 8%</p> <p>09-BREMER</p> <p>1719 Denver 4%</p> <p>1908 Dunkerton 10%</p> <p>2349 Fredericksburg 7%</p> <p>3186 Janesville 8%</p> <p>4599 Nashua-Plainfield 11%</p> <p>6273 Sumner 9%</p> <p>6471 Tripoli 10%</p> <p>6762 Wapsie Valley 11%</p> <p>6840 Waverly-Shell Rock ... 6%</p> <p>10-BUCHANAN</p> <p>1935 Union 9%</p> <p>1963 East Buchanan 11%</p> <p>3105 Independence 8%</p> <p>3204 Jesup 0%</p> <p>4777 North Linn 8%</p> <p>4869 Oelwein 11%</p> <p>6175 Starmont 0%</p> <p>6660 Vinton-Shellsburg 7%</p> <p>6762 Wapsie Valley 11%</p> <p>6950 West Delaware Co. ... 5%</p>	<p>11-BUENA VISTA</p> <p>0072 Albert City-Truesdale . 0%</p> <p>0171 Alta 9%</p> <p>0423 Aurelia 3%</p> <p>2376 Galva-Holstein 4%</p> <p>3537 Laurens-Marathon 8%</p> <p>4644 Newell-Fonda 7%</p> <p>5823 Schaller-Crestland ... 10%</p> <p>6048 Sioux Central 0%</p> <p>6219 Storm Lake 2%</p> <p>12-BUTLER</p> <p>0009 AGWSR 8%</p> <p>0153 North Butler 5%</p> <p>0279 Aplington-</p> <p style="padding-left: 20px;">Parkersburg 7%</p> <p>1215 Clarksville 15%</p> <p>1791 Dike-New Hartford 8%</p> <p>2781 Hampton-Dumont 3%</p> <p>4599 Nashua-Plainfield 11%</p> <p>6840 Waverly-Shell Rock ... 6%</p> <p>13-CALHOUN</p> <p>3411 Southern Cal 0%</p> <p>4023 Manson-NW Webster. 8%</p> <p>4644 Newell-Fonda 7%</p> <p>5283 Pocahontas Area 1%</p> <p>5323 Prairie Valley 8%</p> <p>5625 Rockwell City-Lytton . 0%</p> <p>14-CARROLL</p> <p>0355 Ar-We-Va 9%</p> <p>0999 Carroll 0%</p> <p>1413 Coon Rapids-Bayard .. 7%</p> <p>2520 Glidden-Ralston 10%</p> <p>3168 IKM-Manning 12%</p> <p>3411 Southern Cal 0%</p> <p>6741 East SAC County 0%</p> <p>15-CASS</p> <p>0387 Atlantic 14%</p> <p>0914 CAM 10%</p> <p>2016 Elk Horn-Kimballton . 13%</p> <p>2151 Exira 8%</p> <p>2718 Griswold 10%</p> <p>6750 Walnut 2%</p> <p>16-CEDAR</p> <p>0603 Bennett 8%</p> <p>1926 Durant 10%</p> <p>3691 North Cedar 10%</p> <p>3744 Lisbon 4%</p> <p>4269 Midland 12%</p> <p>6408 Tipton 10%</p> <p>6930 West Branch 10%</p> <p>6975 West Liberty 16%</p> <p>7038 Wilton 5%</p> <p>17-CERRO GORDO</p> <p>1233 Clear Lake 5%</p> <p>2295 Forest City 8%</p> <p>4131 Mason City 0%</p> <p>4772 Central Springs 7%</p> <p>5697 Rudd-Rockford-</p> <p style="padding-left: 20px;">Marble Rock 0%</p> <p>5922 West Fork 9%</p> <p>6633 Ventura 13%</p> <p>18-CHEROKEE</p> <p>0171 Alta 9%</p> <p>0423 Aurelia 3%</p> <p>1152 Cherokee 5%</p> <p>1975 River Valley 12%</p> <p>2376 Galva-Holstein 4%</p> <p>3348 Kingsley-Pierson 4%</p> <p>4068 Marcus-Meriden-</p> <p style="padding-left: 20px;">Cleghorn 10%</p> <p>5157 South O'Brien 10%</p> <p>6048 Sioux Central 0%</p> <p>19-CHICKASAW</p> <p>1116 Charles City 9%</p> <p>2349 Fredericksburg 7%</p> <p>3029 Howard-Winneshiek . 12%</p> <p>4599 Nashua-Plainfield 11%</p> <p>4662 New Hampton 9%</p> <p>6273 Sumner 9%</p> <p>6471 Tripoli 10%</p> <p>6509 Turkey Valley 0%</p> <p>20-CLARKE</p> <p>1211 Clarke 5%</p> <p>1970 East Union 13%</p> <p>3119 Interstate 35 0%</p> <p>4505 Mormon Trail 12%</p> <p>4572 Murray 15%</p>	<p>21-CLAY</p> <p>1218 Clay Central-Everly ... 5%</p> <p>2556 Graettinger-Terrill ... 0%</p> <p>2862 Hartley-Melvin-</p> <p style="padding-left: 20px;">Sanborn 7%</p> <p>3537 Laurens-Marathon 8%</p> <p>4890 Okoboji 2%</p> <p>5157 South O'Brien 10%</p> <p>5724 Ruthven-Ayrshire 13%</p> <p>6048 Sioux Central 0%</p> <p>6102 Spencer 4%</p> <p>22-CLAYTON</p> <p>1080 Central Clayton 10%</p> <p>1989 Edgewood-Colesburg 8%</p> <p>2763 Clayton Ridge 5%</p> <p>4419 MFL-Mar-Mac 8%</p> <p>5310 Postville 15%</p> <p>6175 Starmont 0%</p> <p>6591 Valley 6%</p> <p>6961 Western Dubuque Co. 6%</p> <p>23-CLINTON</p> <p>0918 Calamus/Wheatland ... 7%</p> <p>0936 Camanche 0%</p> <p>1082 Central Clinton 8%</p> <p>1278 Clinton 9%</p> <p>1675 Delwood 10%</p> <p>1965 East Central 0%</p> <p>4041 Maquoketa 9%</p> <p>4269 Midland 12%</p> <p>4773 Northeast 11%</p> <p>5337 Preston 0%</p> <p>24-CRAWFORD</p> <p>0355 Ar-We-Va 9%</p> <p>0504 Battle Creek-</p> <p style="padding-left: 20px;">Ida Grove 2%</p> <p>1134 Charter Oak-Ute 10%</p> <p>1701 Denison 9%</p> <p>1917 Boyer Valley 11%</p> <p>3168 IKM-Manning 12%</p> <p>4033 Maple Valley-Anthon</p> <p style="padding-left: 20px;">Oto 0%</p> <p>4860 Odebolt-Arthur 3%</p> <p>5832 Schleswig 6%</p> <p>6741 East Sac County 0%</p> <p>25-DALLAS</p> <p>0027 Adel-DeSoto-Minburn 0%</p> <p>1576 Dallas-Center-Grimes 0%</p> <p>1953 Earlham 0%</p> <p>3942 Madrid 7%</p> <p>5121 Panorama 8%</p> <p>5184 Perry 3%</p> <p>6264 West Central Valley ... 5%</p> <p>6615 Van Meter 5%</p> <p>6822 Waukee 0%</p> <p>6957 West Des Moines 0%</p> <p>7110 Woodward-Granger ... 8%</p> <p>26-DAVIS</p> <p>0657 Eddyville-Blakesburg-</p> <p style="padding-left: 20px;">Fremont 5%</p> <p>0977 Cardinal 10%</p> <p>1619 Davis County 0%</p> <p>4491 Moravia 12%</p> <p>4518 Moulton-Udell 12%</p> <p>6592 Van Buren 10%</p> <p>27-DECATUR</p> <p>1093 Central Decatur 10%</p> <p>1211 Clarke 5%</p> <p>3465 Lamoni 3%</p> <p>4505 Mormon Trail 12%</p> <p>4527 Mount Ayr 6%</p> <p>4572 Murray 15%</p> <p>6854 Wayne 8%</p> <p>28-DELAWARE</p> <p>1989 Edgewood-Colesburg 8%</p> <p>4043 Maquoketa Valley 0%</p> <p>4446 Monticello 5%</p> <p>4777 North Linn 8%</p> <p>6175 Starmont 0%</p> <p>6950 West Delaware Co. ... 5%</p> <p>6961 Western Dubuque Co. 6%</p> <p>29-DES MOINES</p> <p>0882 Burlington 0%</p> <p>1602 Danville 9%</p> <p>2322 Fort Madison 0%</p> <p>4203 Mediapolis 7%</p> <p>4509 Morning Sun 7%</p> <p>4689 New London 7%</p> <p>6759 Wapello 7%</p> <p>6937 West Burlington 0%</p> <p>7047 Winfield-Mt. Union ... 7%</p>	<p>30-DICKINSON</p> <p>1218 Clay Central-Everly ... 5%</p> <p>2124 Estherville-Lincoln</p> <p style="padding-left: 20px;">Central 10%</p> <p>2556 Graettinger-Terrill ... 0%</p> <p>2846 Harris-Lake Park 0%</p> <p>2862 Hartley-Melvin-</p> <p style="padding-left: 20px;">Sanborn 7%</p> <p>4890 Okoboji 2%</p> <p>6120 Spirit Lake 6%</p> <p>31-DUBUQUE</p> <p>1863 Dubuque 0%</p> <p>4041 Maquoketa 9%</p> <p>4446 Monticello 5%</p> <p>6961 Western Dubuque Co. 6%</p> <p>32-EMMET</p> <p>0333 Armstrong-Ringsted ... 3%</p> <p>2124 Estherville-Lincoln</p> <p style="padding-left: 20px;">Central 10%</p> <p>2556 Graettinger-Terrill ... 0%</p> <p>33-FAYETTE</p> <p>2349 Fredericksburg 7%</p> <p>4774 North Fayette 8%</p> <p>4869 Oelwein 11%</p> <p>5310 Postville 15%</p> <p>6175 Starmont 0%</p> <p>6273 Sumner 9%</p> <p>6509 Turkey Valley 0%</p> <p>6591 Valley 6%</p> <p>6762 Wapsie Valley 11%</p> <p>6943 West Central 10%</p> <p>34-FLOYD</p> <p>4772 Central Springs 7%</p> <p>1116 Charles City 9%</p> <p>0153 North Butler 5%</p> <p>4599 Nashua-Plainfield 11%</p> <p>4995 Osage 6%</p> <p>5697 Rudd-Rockford-</p> <p style="padding-left: 20px;">Marble Rock 0%</p> <p>35-FRANKLIN</p> <p>0009 AGWSR 8%</p> <p>0108 Alden 10%</p> <p>0594 Belmont-Klemme 3%</p> <p>0916 Cal 12%</p> <p>1854 Dows 0%</p> <p>2781 Hampton-Dumont 3%</p> <p>3150 Iowa Falls 8%</p> <p>5922 West Fork 9%</p> <p>36-FREMONT</p> <p>2205 Farragut 8%</p> <p>2369 Fremont-Mills 16%</p> <p>2772 Hamburg 4%</p> <p>5976 Shenandoah 15%</p> <p>6003 Sidney 11%</p> <p>37-GREENE</p> <p>1413 Coon Rapids-Bayard .. 7%</p> <p>1967 East Greene 10%</p> <p>2520 Glidden-Ralston 10%</p> <p>3195 Jefferson-Scranton ... 7%</p> <p>3411 Southern Cal 0%</p> <p>5121 Panorama 8%</p> <p>5139 Paton-Churdan 5%</p> <p>5184 Perry 3%</p> <p>5323 Prairie Valley 8%</p> <p>6096 SE Webster-Grand 6%</p> <p>38-GRUNDY</p> <p>0009 AGWSR 8%</p> <p>0279 Aplington-</p> <p style="padding-left: 20px;">Parkersburg 7%</p> <p>0540 BCLUW 10%</p> <p>1791 Dike-New Hartford 8%</p> <p>2007 Eldora-</p> <p style="padding-left: 20px;">New Providence 7%</p> <p>2502 Gladbrook-Reinbeck .. 8%</p> <p>2727 Grundy Center 7%</p> <p>39-GUTHRIE</p> <p>0018 Adair-Casey 8%</p> <p>0414 Audubon 9%</p> <p>1413 Coon Rapids-Bayard .. 7%</p> <p>2151 Exira 8%</p> <p>2754 Guthrie Center 7%</p> <p>5121 Panorama 8%</p> <p>6264 West Central Valley ... 5%</p> <p>40-HAMILTON</p> <p>3033 Hubbard-Radcliffe ... 0%</p> <p>4775 Northeast Hamilton . 15%</p> <p>5643 Roland-Story 8%</p> <p>6095 South Hamilton 9%</p> <p>6246 Stratford 9%</p> <p>6867 Webster City 5%</p>	<p>41-HANCOCK</p> <p>0594 Belmont-Klemme 3%</p> <p>0819 West Hancock 11%</p> <p>1206 Clarion-Goldfield 8%</p> <p>1449 Corwith-Wesley 19%</p> <p>2295 Forest City 8%</p> <p>2403 Garner-Hayfield 11%</p> <p>5922 West Fork 9%</p> <p>6417 Titonka 9%</p> <p>6633 Ventura 13%</p> <p>7083 Woden-Crystal Lake 13%</p> <p>42-HARDIN</p> <p>0009 AGWSR 8%</p> <p>0108 Alden 10%</p> <p>0540 BCLUW 10%</p> <p>1359 Colo-Nesco 8%</p> <p>2007 Eldora-</p> <p style="padding-left: 20px;">New Providence 7%</p> <p>3033 Hubbard-Radcliffe ... 0%</p> <p>3150 Iowa Falls 8%</p> <p>5643 Roland-Story 8%</p> <p>43-HARRISON</p> <p>0441 A-H-S-T 10%</p> <p>1917 Boyer Valley 11%</p> <p>2826 Harlan 8%</p> <p>3798 Logan-Magnolia 7%</p> <p>4356 Missouri Valley 7%</p> <p>6460 Tri-Center 8%</p> <p>6969 West Harrison 11%</p> <p>6987 West Monona 6%</p> <p>7092 Woodbine 15%</p> <p>44-HENRY</p> <p>1602 Danville 9%</p> <p>2169 Fairfield 4%</p> <p>2322 Fort Madison 0%</p> <p>2834 Harmony 12%</p> <p>4536 Mount Pleasant 5%</p> <p>4689 New London 7%</p> <p>6700 Waco 0%</p> <p>7047 Winfield-Mt. Union ... 7%</p> <p>45-HOWARD</p> <p>3029 Howard-Winneshiek . 12%</p> <p>4662 New Hampton 9%</p> <p>5508 Riceville 11%</p> <p>6509 Turkey Valley 0%</p> <p>46-HUMBOLDT</p> <p>1206 Clarion-Goldfield 8%</p> <p>1944 Eagle Grove 7%</p> <p>2493 Gilmore City-</p> <p style="padding-left: 20px;">Bradgate 10%</p> <p>3060 Humboldt 7%</p> <p>3897 Lu Verne 15%</p> <p>6516 Twin Rivers 20%</p> <p>6921 West Bend-Mallard ... 0%</p> <p>47-IDA</p> <p>0504 Battle Creek-</p> <p style="padding-left: 20px;">Ida Grove 2%</p> <p>1701 Denison 9%</p> <p>1975 River Valley 12%</p> <p>2376 Galva-Holstein 4%</p> <p>4033 Maple Valley-Anthon</p> <p style="padding-left: 20px;">Oto 0%</p> <p>4860 Odebolt-Arthur 3%</p> <p>5823 Schaller-Crestland ... 10%</p> <p>5832 Schleswig 6%</p> <p>48-IOWA</p> <p>0576 Belle Plaine 10%</p> <p>0609 Benton 7%</p> <p>1221 Clear Creek-Amana ... 5%</p> <p>2097 English Valleys 19%</p> <p>2766 HLW 9%</p> <p>3154 Iowa Valley 14%</p> <p>4271 Mid-Prairie 10%</p> <p>6462 Tri-County 12%</p> <p>7029 Williamsburg 2%</p> <p>49-JACKSON</p> <p>0243 Andrew 13%</p> <p>0585 Bellevue 3%</p> <p>1675 Delwood 10%</p> <p>1863 Dubuque 0%</p> <p>1965 East Central 0%</p> <p>4041 Maquoketa 9%</p> <p>4269 Midland 12%</p> <p>5337 Preston 0%</p> <p>6961 Western Dubuque Co. 6%</p> <p>50-JASPER</p> <p>0513 Baxter 11%</p> <p>0720 Bondurant-Farrar 3%</p> <p>1332 Colfax-Mingo 9%</p> <p>1350 Collins-Maxwell 5%</p> <p>2709 Grinnell-Newburg ... 5%</p> <p>3582 East Marshall 11%</p> <p>3906 Lynnville-Sully 8%</p> <p>4725 Newton 3%</p> <p>5166 Pella 5%</p> <p>5319 PCM 5%</p> <p>6101 Southeast Polk 5%</p>
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* Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2012

51-JEFFERSON	61-MADISON	72-OSCEOLA	80-RINGGOLD	90-WAPELLO
0977 Cardinal 10%	0027 Adel-DeSoto-Minburn 0%	2457 George-Little Rock ... 10%	0549 Bedford 10%	0657 Eddyville-Blakesburg-
2169 Fairfield 4%	1953 Earlham 0%	2846 Harris-Lake Park 0%	1224 Clearfield 5%	Fremont 5%
4536 Mount Pleasant 5%	1970 East Union 13%	2862 Hartley-Melvin-	1503 Creston 2%	0977 Cardinal 10%
5163 Pekin 8%	2673 Nodaway Valley 8%	Sanborn 7%	1782 Diagonal 12%	2169 Fairfield 4%
6700 Waco 0%	3119 Interstate 35 0%	5949 Sheldon 8%	1970 East Union 13%	5049 Ottumwa 0%
6768 Washington 9%	4122 Martensdale-	5994 Sibley-Ocheyedan 6%	3465 Lamoni 3%	5163 Pekin 8%
	St. Marys 1%	73-PAGE	3609 Lenox 6%	91-WARREN
52-JOHNSON	4978 Orient-Macksburg 15%	0549 Bedford 10%	4527 Mount Ayr 6%	0981 Carlisle 0%
1221 Clear Creek-Amana ... 5%	6615 Van Meter 5%	1197 Clarinda 5%		1737 Des Moines 0%
1337 College 0%	7056 Winterset 3%	2113 Essex 10%		3114 Indianola 5%
2977 Highland 8%	62-MAHASKA	5463 Red Oak 19%		3119 Interstate 35 0%
3141 Iowa City 5%	0657 Eddyville-Blakesburg-	5762 Shenandoah 15%		4122 Martensdale-
3744 Lisbon 4%	Fremont 5%	6097 South Page 14%		St. Marys 1%
3816 Lone Tree 9%	3906 Lynnville-Sully 8%	6165 Stanton 10%		4797 Norwalk 0%
4271 Mid-Prairie 10%	4776 North Mahaska 0%	6651 Villisca 4%		5256 Pleasantville 10%
4554 Mount Vernon 6%	5013 Oskaloosa 1%	74-PALO ALTO		6094 Southeast Warren 10%
6093 Solon 6%	5166 Pella 5%	0333 Armstrong-Ringsted ... 3%		92-WASHINGTON
6930 West Branch 10%	6462 Tri-County 12%	2088 Emmetsburg 12%		2169 Fairfield 4%
6975 West Liberty 16%	6512 Twin Cedars 4%	2556 Graettinger-Terril 0%		2977 Highland 8%
7029 Williamsburg 2%	63-MARION	3537 Laurens-Marathon 8%		3330 Keota 10%
53-JONES	1107 Chariton 15%	5283 Pochontas Area 1%		4271 Mid-Prairie 10%
0234 Anamosa 7%	3375 Knoxville 6%	5724 Ruthven-Ayrshire 13%		5163 Pekin 8%
3691 North Cedar 10%	4212 Melcher-Dallas 1%	5868 Sentral 16%		6700 Waco 0%
3744 Lisbon 4%	5166 Pella 5%	6921 West Bend-Mallard 0%		6768 Washington 9%
4269 Midland 12%	5256 Pleasantville 10%	75-PLYMOUTH		7047 Winfield-Mt. Union 7%
4446 Monticello 5%	5319 PCM 5%	0063 Akron-Westfield 9%		93-WAYNE
4554 Mount Vernon 6%	6101 Southeast Polk 5%	2988 Hinton 7%		4505 Mormon Trail 12%
4905 Olin 10%	6512 Twin Cedars 4%	3348 Kingsley-Pierson 4%		5895 Seymour 10%
6961 Western Dubuque Co. 6%	64-MARSHALL	3555 Lawton-Bronson 4%		6854 Wayne 8%
54-KEOKUK	0513 Baxter 11%	3600 Le Mars 0%		94-WEBSTER
0657 Eddyville-Blakesburg-	0540 BCLUW 10%	4068 Marcus-Meriden-		1944 Eagle Grove 7%
Fremont 5%	1350 Collins-Maxwell 5%	Cleghorn 10%		2313 Fort Dodge 3%
2097 English Valleys 19%	1359 Colo-Nesco 8%	5486 Remsen-Union 7%		2493 Gilmore City-
3330 Keota 10%	2007 Eldora-	6039 Sioux City 6%		Bradgate 10%
5163 Pekin 8%	New Providence 7%	6990 West Sioux 6%		3060 Humboldt 7%
6012 Sigourney 6%	2502 Gladbrook-Reinbeck .. 8%	76-POCAHONTAS		4023 Manson-NW Webster . 8%
6462 Tri-County 12%	2682 GMG 11%	0072 Albert City-Truesdale. 0%		5323 Prairie Valley 8%
55-KOSSUTH	3582 East Marshall 11%	2493 Gilmore City-		6096 SE Webster-Grand 6%
0126 Algona 7%	4104 Marshalltown 0%	Bradgate 10%		6246 Stratford 9%
0333 Armstrong-Ringsted ... 3%	6985 West Marshall 9%	3537 Laurens-Marathon 8%		6867 Webster City 5%
0873 North Iowa 9%	65-MILLS	4023 Manson-NW Webster . 8%		95-WINNEBAGO
1449 Corwith-Wesley 19%	2369 Fremont-Mills 16%	4644 Newell-Fonda 7%		0873 North Iowa 9%
3897 Lu Verne 15%	2511 Glenwood 7%	5283 Pochontas Area 1%		2295 Forest City 8%
4778 North Kossuth 8%	3645 Lewis Central 6%	6921 West Bend-Mallard 0%		3420 Lake Mills 10%
5868 Sentral 16%	3978 East Mills 8%	77-POLK		6417 Titonka 9%
6417 Titonka 9%	5976 Shenandoah 15%	0261 Ankeny 0%		7083 Woden-Crystal Lake 13%
6516 Twin Rivers 20%	6453 Treynor 4%	0472 Ballard 2%		96-WINNEHIEK
6921 West Bend-Mallard 0%	66-MITCHELL	0720 Bondurant-Farrar 3%		0135 Allamakee 8%
56-LEE	4995 Osage 6%	0981 Carlisle 0%		1638 Decorah 6%
1079 Central Lee 10%	4772 Central Springs 7%	1350 Collins-Maxwell 5%		3029 Howard-Winneshiek . 12%
2322 Fort Madison 0%	5508 Riceville 11%	1576 Dallas Center-Grimes 0%		4787 North Winneshiek 10%
2834 Harmony 12%	5697 Rudd-Rockford-	1737 Des Moines 0%		5310 Postville 15%
3312 Keokuk 0%	Marble Rock 0%	3231 Johnston 0%		6100 South Winneshiek 6%
4536 Mount Pleasant 5%	5751 St. Ansgar 7%	3942 Madrid 7%		6509 Turkey Valley 0%
57-LINN	67-MONONA	4779 North Polk 5%		97-WOODBURY
0099 Alburnett 0%	1134 Charter Oak-Ute 10%	5319 PCM 5%		0504 Battle Creek-
0234 Anamosa 7%	1917 Boyer Valley 11%	5805 Saydel 0%		Ida Grove 2%
1053 Cedar Rapids 6%	4033 Maple Valley-Anthon	6101 Southeast Polk 5%		1975 River Valley 12%
1062 Center Point-Urbana . 7%	Oto 0%	6579 Urbandale 0%		3348 Kingsley-Pierson 4%
1089 Central City 0%	6969 West Harrison 11%	6957 West Des Moines 0%		3555 Lawton-Bronson 4%
1337 College 0%	6987 West Monona 6%	7110 Woodward-Granger 8%		4033 Maple Valley-Anthon
3715 Linn-Mar 0%	6992 Westwood 6%	78-POTTAWATTAMIE		Oto 0%
3744 Lisbon 4%	7002 Whiting 9%	0387 Atlantic 14%		5877 Sergeant Bluff-Luton . 0%
4086 Marion 4%	7092 Woodbine 15%	0441 A-H-S-T 10%		6039 Sioux City 6%
4446 Monticello 5%	68-MONROE	1476 Council Bluffs 0%		6992 Westwood 6%
4554 Mount Vernon 6%	0081 Albia 9%	2511 Glenwood 7%		7098 Woodbury Central 5%
4777 North Linn 8%	0657 Eddyville-Blakesburg-	2718 Griswold 10%		98-WORTH
6093 Solon 6%	Fremont 5%	3645 Lewis Central 6%		2295 Forest City 8%
6138 Springville 3%	4491 Moravia 12%	4356 Missouri Valley 7%		3420 Lake Mills 10%
58-LOUISA	69-MONTGOMERY	4824 Riverside 7%		4772 Central Springs 7%
1368 Columbus 13%	2113 Essex 10%	5463 Red Oak 19%		4788 Northwood-Kensett 5%
2977 Highland 8%	2718 Griswold 10%	6453 Treynor 4%		5751 St. Ansgar 7%
3816 Lone Tree 9%	3978 East Mills 8%	6460 Tri-Center 8%		99-WRIGHT
3841 Louisa-Muscatine 10%	5463 Red Oak 19%	6534 Underwood 0%		0594 Belmont-Klemme 3%
4203 Mediapolis 7%	5976 Shenandoah 15%	6750 Walnut 2%		0819 West Hancock 11%
4509 Morning Sun 7%	6165 Stanton 10%	79-POWESHIEK		0916 Cal 12%
6700 Waco 0%	6651 Villisca 4%	0846 Brooklyn-Guernsey-		1206 Clarion-Goldfield 8%
6759 Wapello 7%	70-MUSCATINE	Malcom 8%		1449 Corwith-Wesley 19%
7047 Winfield-Mt. Union 7%	1368 Columbus 13%	2097 English Valleys 19%		1854 Dows 0%
59-LUCAS	1611 Davenport 0%	2709 Grinnell-Newburg 5%		1944 Eagle Grove 7%
1107 Chariton 15%	1926 Durant 10%	2766 HLV 9%		3060 Humboldt 7%
1211 Clarke 5%	3841 Louisa-Muscatine 10%	3582 East Marshall 11%		4775 Northeast Hamilton . 15%
4505 Mormon Trail 12%	4581 Muscatine 0%	3906 Lynnville-Sully 8%		5922 West Fork 9%
6094 Southeast Warren 10%	6975 West Liberty 16%	4437 Montezuma 9%		6867 Webster City 5%
6854 Wayne 8%	7038 Wilton 5%	4776 North Mahaska 0%		
60-LYON	71-O'BRIEN	6098 South Tama 13%		
0747 Boyden-Hull 9%	1218 Clay Central-Everly ... 5%	6462 Tri-County 12%		
1095 Central Lyon 9%	2862 Hartley-Melvin-			
2457 George-Little Rock ... 10%	Sanborn 7%			
5607 Rock Valley 0%	4149 MOC-Floyd Valley 7%			
5949 Sheldon 8%	5157 South O'Brien 10%			
6983 West Lyon 10%	5949 Sheldon 8%			
	6048 Sioux Central 0%			

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

www.iowa.gov/tax

Do You Owe Iowa Consumer's Use Tax?

Many taxpayers are not aware Iowa has a 6% consumer's use tax. **This tax normally applies to items purchased from vendors outside Iowa and brought in or delivered into Iowa, such as online purchases.**

Use tax protects Iowa businesses from unfair competition by ensuring tax will be paid even if an out-of-state seller is not required to collect it from the purchaser.

How to Pay Use Tax:

- **Electronically** through eFile & Pay on our Web site (www.iowa.gov/tax). No tax permit is required.
- **Mail** by completing the Consumer's Use Tax Worksheet on our Web site and sending a check. No tax permit is required.
- **A Consumer's Use Tax Permit** should be obtained if you make purchases subject to use tax on a regular basis.

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

ePay at www.iowa.gov/tax or mail a check with an IA 1040V Payment Voucher to:

Iowa Income Tax
Document Processing
PO Box 9187
Des Moines IA 50306-9187

Where's My Iowa Refund?

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

Need Forms?

1-800-532-1531

Questions?

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

e-mail: idr@iowa.gov

Federal Tax Refund

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

If mailing your return and payment, provide applicable documents in this order: Check, IA 1040V payment voucher, W-2's, IA 1040 (pages 1 & 2), and all supporting schedules.
Enclose these documents. Do not staple.

FOR A FASTER REFUND, FILE ELECTRONICALLY



**Almost everyone can file electronically.
Find out if you can file for free at www.iowa.gov/tax**