

2018 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning / / 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

Step 2 Filing Status: Mark one box only

1 Single: Were you claimed as a dependent on another person's Iowa return? Yes No
2 Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3 Married filing separately on this combined return. Spouse use column B.
4 Married filing separate returns. Spouse's name: SSN: 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
b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind
c. Dependents: Enter 1 for each dependent
d. Enter first names of dependents here
e. Total \$

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet

B. Spouse (Filing Status 3 ONLY) A. You or Joint
B. Spouse/Status 3 A. You or Joint

Table with 5 columns: Line, Description, B. Spouse/Status 3, A. You or Joint, B. Spouse/Status 3, A. You or Joint. Rows include Wages, salaries, tips, etc.; Taxable interest income; Ordinary dividend income; Alimony received; Business income/(loss); Capital gain/(loss); Other gains/(losses); Taxable IRA distributions; Taxable pensions and annuities; Rents, royalties, partnerships, estates, etc.; Farm income/(loss); Unemployment compensation; Gambling winnings; Other income, bonus depreciation, and section 179 adjustment; Gross Income.

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

Step 6 Adjustments to Income

Table with 5 columns: Line, Description, B. Spouse/Status 3, A. You or Joint, B. Spouse/Status 3, A. You or Joint. Rows include Payments to an IRA, Keogh, or SEP; Deductible part of self-employment tax; Health insurance premium; Penalty on early withdrawal of savings; Alimony paid; Pension/retirement income exclusion; Moving expense deduction; Iowa capital gain deduction; Other adjustments; Total adjustments; Net Income.

Step 7 Federal Tax Addition and Deduction

Table with 5 columns: Line, Description, B. Spouse/Status 3, A. You or Joint, B. Spouse/Status 3, A. You or Joint. Rows include Federal income tax refund/overpayment received in 2018; Self-employment/household employment/other federal taxes; Addition for federal taxes; Total; Federal tax withheld; Federal estimated tax payments made in 2018; Additional federal tax paid in 2018 for 2017 and prior years; Deduction for federal taxes; Balance.

## 2018 IA 1040, page 2

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
<b>Step 8</b> Taxable Income	36. BALANCE. From side 1, line 35.....			36. ....00	....00
	37. Deduction. Check one box <input type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/>			37. ....00	....00
	38. TAXABLE INCOME. SUBTRACT line 37 from line 36.....			38. ....00	....00
<b>Step 9</b> Tax, Credits, and Check- off Contributions	39. Tax from tables or alternate tax.....	39. ....00	▲	....00	
	40. Iowa lump-sum tax. See instructions.....	40. ....00	▲	....00	
	41. Iowa alternative minimum tax. Include IA 6251.....	41. ....00	▲	....00	
	42. Total tax. ADD lines 39, 40, and 41.....	42. ....00		....00	
	43. Total exemption credit amount(s) from Step 3, side 1.....	43. ....00		....00	
	44. Tuition and textbook credit for dependents K-12.....	44. ....00	▲	....00	
	45. Volunteer firefighter/EMS/reserve peace officer credit.....	45. ....00	▲	....00	
	46. Total credits. ADD lines 43, 44, and 45.....	46. ....00		....00	
	47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.....	47. ....00	▲	....00	
	48. Credit for nonresident or part-year resident. Include IA 126 and federal return.....	48. ....00	▲	....00	
	49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.....	49. ....00	▲	....00	
	50. Out-of-state tax credit. Include IA 130.....	50. ....00	▲	....00	
	51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero.....	51. ....00	▲	....00	
	52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	52. ....00	▲	....00	
	53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.....	53. ....00	▲	....00	
	54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53.....	54. ....00	▲	....00	
	55. Total state and local tax. ADD lines 53 and 54.....	55. ....00	▲	....00	
	56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.....	56. ....00		....00	
	57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
	Fish/Wildlife 57a: <input type="checkbox"/> State Fair 57b: <input type="checkbox"/> Firefighters/Veterans 57c: <input type="checkbox"/> Child Abuse Prevention 57d: <input type="checkbox"/> Enter here.....	57. ....00		....00	
	58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here.....	58. ....00	▲	....00	
<b>Step 10</b> Credits	59. Iowa fuel tax credit. Include IA 4136.....	59. ....00	▲	....00	
	60. Check One: Child and dependent care credit <input type="checkbox"/> OR Early childhood development credit <input type="checkbox"/>	60. ....00	▲	....00	
	61. Iowa earned income tax credit. 15.0% (.15) of federal credit.....	61. ....00	▲	....00	
	62. Other refundable credits. Include IA 148 Tax Credits Schedule.....	62. ....00	▲	....00	
	63. Iowa income tax withheld.....	63. ....00	▲	....00	
	64. Estimated and voucher payments made for tax year 2018.....	64. ....00	▲	....00	
	65. TOTAL. ADD lines 59 through 64 and enter here.....	65. ....00	▲	....00	
	66. TOTAL CREDITS. ADD columns A and B on line 65 and enter here.....	66. ....00		....00	
<b>Step 11</b> Refund	67. If line 66 is more than line 58, subtract line 58 from line 66. This is the amount you overpaid.....	67. ....00	▲	....00	
	68. Amount of line 67 to be REFUNDED.....	REFUND	68. ....00	....00	
	68a. Routing Number: <input type="text"/>	68b. Type	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>	
	68c. Account Number: <input type="text"/>				
	69. Amount of line 67 to be applied to your 2019 estimated tax.....	69. ....00	▲	....00	
<b>Step 12</b> Pay	70. If line 66 is less than line 58, subtract line 66 from line 58. This is the AMOUNT OF TAX YOU OWE.....	70. ....00	▲	....00	
	71. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>	71. ....00	▲	....00	
	72. Penalty and interest <input type="checkbox"/> 72a. Penalty ....00 <input type="checkbox"/> 72b. Interest ....00 ADD. Enter total.....	72. ....00		....00	
	73. TOTAL AMOUNT DUE. ADD lines 70, 71, and 72. Enter here.....	PAY THIS AMOUNT	73. ....00	....00	
<b>Step 13</b>	I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.				
<b>SIGN HERE</b>	Your Signature		Date	<input type="checkbox"/> Check if Deceased	Date of Death
<b>SIGN HERE</b>	Spouse's Signature		Date	<input type="checkbox"/> Check if Deceased	Date of Death
	Preparer's Signature		Date		
	Preparer's PTIN		Firm's FEIN		
	Daytime Telephone Number		Daytime Telephone Number		

This return is due April 30th, 2019. Sign, enclose W-2s, and verify SSNs.  
**MAILING ADDRESS:** Iowa Income Tax Document Processing,  
 PO BOX 9187, Des Moines IA 50306-9187  
 Make check payable to Treasurer, State of Iowa

If you itemize deductions, include this schedule with your return. Use whole dollar amounts.

Name(s) _____		Social Security Number _____	
<b>Medical and Dental Expenses</b>	1. Medical and dental expenses (Exclude health insurance premiums claimed on IA 1040, line 18)..... 1. _____		
	2. Multiply the amount on federal form 1040*, line 7 by 10% (.10). Enter result here..... 2. _____		
	3. Subtract line 2 from line 1. If less than zero, enter 0.....3. _____		
<b>Taxes You Paid</b> (Not subject to federal deduction dollar limitations)	4. State and local taxes. Check only one box. a <input type="checkbox"/> Other state and local income taxes. Do not include any general sales tax or Iowa Income Tax. Include School District Surtax and EMS Surtax paid in 2018, OR b <input type="checkbox"/> General sales tax from line 5a of your federal form 1040, Schedule A ..... 4. _____		
	5. Real estate taxes ..... 5. _____		
	6. Personal property taxes, including annual vehicle registration..... 6. _____		
	7. Other taxes. List type and amount: ..... 7. _____		
	8. Add lines 4-7. Enter total here.....8. _____		
<b>Interest You Paid</b>	9. Home mortgage interest and points. See instructions. a. Interest and points reported on federal form 1098 ..... 9a. _____ b. Interest not reported on federal form 1098 ..... 9b. _____		
	10. Points not reported on federal form 1098 ..... 10. _____		
	11. RESERVED FOR FUTURE USE ..... 11. _____		
	12. Investment interest. Include federal form 4952 if required ..... 12. _____		
	13. Add lines 9a-12. Enter total here .....13. _____		
<b>Gifts to Charity</b>	14. Contributions by cash or check ..... 14. _____		
	15. Contributions other than by cash or check. Include federal form 8283 if more than \$500 ..... 15. _____		
	16. Contributions carryover from prior year * ..... 16. _____		
	17. Add lines 14-16. Enter total here .....17. _____		
<b>Casualty/Theft Loss</b>	18. Casualty or theft loss(es). Complete IA 4684 worksheet .....18. _____		
<b>Job Expenses and Misc. Deductions</b>	19. Unreimbursed employee expenses. See instructions ..... 19. _____		
	20. Tax preparation fees ..... 20. _____		
	21. Other expenses. List type and amount: ..... 21. _____		
	22. Add lines 19-21. Enter total here ..... 22. _____		
	23. Multiply the amount of federal form 1040*, line 7 by 2% (.02). Enter the result here..... 23. _____		
	24. Subtract line 23 from line 22. Enter the total. If less than zero, enter 0. ....24. _____		
<b>Other Misc. Deductions</b>	25. Other miscellaneous deductions not subject to 2% AGI Limit. See instructions. List type and amount: ..... 25. _____		
<b>Total Itemized Deductions</b>	26. Is the amount on federal form 1040* line 7 more than \$160,000? If no, add lines 3, 8, 13, 17, 18, 24, and 25. Enter the total here.....26. _____ If yes, see Iowa Itemized Deductions Worksheet, IA 104 to determine if your itemized deductions may be limited.		
	27. Other deductions. See instructions.....27. _____		
	28. Total deductions. Add lines 26-27. If using filing statuses 1, 2, 5, or 6, enter the amount on Step 8, line 37 of the IA 1040. ....28. _____		
<b>Proration of Deductions Between Spouses</b>	Complete lines 29-33 only if you are using filing status 3 or 4. Spouse You 29. Net income of both spouses from IA 1040, line 26 ..... 29b. _____ 29a. _____ 30. Total Iowa net income, add columns 29a and 29b. Enter total here.....30. _____ 31. Divide the amount on line 29a by the amount on line 30. Enter to the nearest tenth of a percent .....31. _____ % 32. Multiply line 28 by the percentage on line 31. Enter here and on IA 1040, line 37, column A..... (You) 32. _____ 33. Subtract line 32 from line 28. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on line 37, column A of your spouse's return..... (Spouse) 33. _____		

\*See detailed IA 1040 instructions online if you have federal bonus depreciation/section 179 adjustment from line 14 of the IA 1040 and all other Iowa net income nonconformity adjustments.

Name(s) \_\_\_\_\_ Social Security Number \_\_\_\_\_

**Note:** You must report all taxable interest and dividends on IA 1040 even if you are not required to complete Schedule B.**Total Taxable Interest and Dividends:**

- Filing status 1, 2, 5, or 6 – the amount entered in column A on the IA 1040 will be the total taxable interest and dividends from accounts owned by the taxpayer; nothing is reported in column B.
- Filing status 3 – the amount entered in column A on the IA 1040 will be the total taxable interest and dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The amount entered in column B on the IA 1040 will be the total taxable interest and dividends from accounts owned by the spouse, plus 50% of any amount from a joint account.
- Filing status 4 – the amount entered in column A on the IA 1040 will be the total taxable interest and 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 interest and/or dividends were earned by you, check "Taxpayer." For interest and/or dividends earned by your spouse, check "Spouse." If the interest and/or dividends were earned jointly, check "Joint." Check only one for each payer.

**Part I: Interest Income**

Complete Part I if you received more than \$1,500 in interest in 2018. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, bank deposits, state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Report total, exempt, and taxable interest.

Name of Payers List names of all payers. If additional lines are needed, include additional page (s).	Total Interest (must equal the total of Exempt & Taxable Interest)	Interest Exempt from Iowa Tax	Taxable Interest	Taxpayer	Spouse	Joint
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			

Total .....\$ ..... \$ ..... \$ .....

**Part II: Dividend Income**

Complete Part II if you received more than \$1,500 in gross dividends in 2018. Report total, exempt, and taxable dividends.

Name of Payers List names of all payers. If additional lines are needed, include additional page (s).	Total Dividends (must equal the total of Exempt & Taxable Dividends)	Dividends Exempt from Iowa Tax	Taxable Dividends	Taxpayer	Spouse	Joint
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			
	\$	\$	\$			

Total .....\$ ..... \$ ..... \$ .....

Include a copy of this schedule with your IA 1040.

Name(s) \_\_\_\_\_ SSN \_\_\_\_\_

**Part I: Sale of Real Property Used in a Farm Business**

1. Farmland address or legal description (include county) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. Total number of acres sold \_\_\_\_\_
3. Ownership period
  - a. Date acquired ..... 3a. \_\_\_\_\_
  - b. Date sold..... 3b. \_\_\_\_\_
4. Length of holding period ..... Years 4a. \_\_\_\_\_ Months 4b. \_\_\_\_\_
5. If the taxpayer did not own the property for at least ten years, explain how the taxpayer held the property for at least ten years under IRC section 1223.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Is the taxpayer receiving Old-Age Social Security benefits?  
No ☐ ..... Continue to Part I, line 8.  
Yes ☐ .... Continue to Part I, line 7.
7. Provide the date taxpayer started receiving Old-Age Social Security benefits.. 7. \_\_\_\_\_
8. Is the taxpayer a disabled farmer?  
No ☐ ..... Continue to Part I, line 10.  
Yes ☐ .... Continue to Part I, line 9.
9. Provide the date the taxpayer's disability began ..... 9. \_\_\_\_\_
10. Is the taxpayer the surviving spouse of a farmer?  
No ☐ ..... Continue to Part I, line 14.  
Yes ☐ .... Continue to Part I, line 11
11. Provide the date of the spouse's death ..... 11. \_\_\_\_\_
12. Was the spouse receiving Old-Age Social Security benefits at the time of death?  
No ☐ ..... Continue to Part I, line 14.  
Yes ☐ .... Continue to Part I, line 13.
13. Provide the date the spouse started receiving Old-Age Social Security benefits ..... 13. \_\_\_\_\_

14. Report the following for the 10 years prior to the sale, or if the taxpayer was receiving Old-Age Social Security benefits, report the following for the 8 years prior to the first year the benefits were received. See instructions if taxpayer answered yes to Part I, lines 6, 8, or 10.

Calendar Year	Name of land manager	Paid? Yes or No	Federal form or schedule where taxpayer reported income	Acres the taxpayer personally farmed	Cash rent acres	Crop share acres	CRP acres	Other acres

15. Describe in detail the daily, weekly, monthly, and annual duties of the taxpayer associated with the acres sold during the period covered in line 14. Include the years the taxpayer performed each duty. If the taxpayer was married during this period, include duties performed by either spouse \_\_\_\_\_

Part II: Details of Property Sold

1. Was the property sold owned by a C corporation?  
No ☐ ..... Continue to Part II, line 2.  
Yes ☐ .... Sale is not eligible for Iowa capital gain deduction. Stop.

2. Are you the sole owner of this property? Married filers, see instructions.  
 No ☐ ..... Continue to Part II, line 3.  
 Yes ☐ .... Enter 100% on Part II, line 3.
3. Enter taxpayer's ownership percentage of the total property sold to three decimal places (for example 65.2%) ..... 3. \_\_\_\_\_ %
4. Provide all other owner name(s) \_\_\_\_\_
5. How did the taxpayer acquire the property? (check all that apply)  
 Inheritance ☐ Like-kind (IRC 1031) Exchange ☐  
 Purchase ☐ Involuntary Conversion ☐  
 Gift ☐ Other ☐ (Explain: \_\_\_\_\_ )
- 6a. Provide all purchaser name(s) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- b. Purchaser's relation to taxpayer (If unrelated enter None)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
7. Is the capital gain from an installment sale?  
 No ☐ ..... Continue to Part II, line 8.  
 Yes ☐ .... Enter the property installment sale information.
- a. Start date ..... 7a. \_\_\_\_\_
- b. End date ..... 7b. \_\_\_\_\_
- c. Total capital gain to be received by the taxpayer over the life of the installment sale ..... 7c. \_\_\_\_\_
- d. Capital gain received by the taxpayer in tax year 2018 ..... 7d. \$ \_\_\_\_\_
8. Iowa capital gain deduction. If the taxpayer meets the holding period qualifications and material participation qualifications, enter the taxpayer's amount of capital gain deduction here and include on IA 1040 line 23 ..... 8. \$ \_\_\_\_\_

Name(s) \_\_\_\_\_ SSN \_\_\_\_\_

**Part I: Sale of Real Property Used in a Farm Business**

1. Farmland address or legal description (include county) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
2. Total number of acres sold \_\_\_\_\_
3. Ownership period
  - a. Date acquired ..... 3a. \_\_\_\_\_
  - b. Date sold..... 3b. \_\_\_\_\_
4. Length of holding period ..... Years 4a. \_\_\_\_\_ Months 4b. \_\_\_\_\_
5. If the taxpayer did not own the property for at least ten years, explain how the taxpayer held the property for at least ten years under IRC section 1223.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_
6. Is the taxpayer receiving Old-Age Social Security benefits?  
No ☐ ..... Continue to Part I, line 8.  
Yes ☐ .... Continue to Part I, line 7.
7. Provide the date taxpayer started receiving Old-Age Social Security benefits.. 7. \_\_\_\_\_
8. Is the taxpayer a disabled farmer?  
No ☐ ..... Continue to Part I, line 10.  
Yes ☐ .... Continue to Part I, line 9.
9. Provide the date the taxpayer's disability began..... 9. \_\_\_\_\_
10. Is the taxpayer the surviving spouse of a farmer?  
No ☐ ..... Continue to Part I, line 14.  
Yes ☐ .... Continue to Part I, line 11
11. Provide the date of the spouse's death..... 11. \_\_\_\_\_
12. Was the spouse receiving Old-Age Social Security benefits at the time of death?  
No ☐ ..... Continue to Part I, line 14.  
Yes ☐ .... Continue to Part I, line 13.
13. Provide the date the spouse started receiving Old-Age Social Security benefits ..... 13. \_\_\_\_\_



14. Report the following for the 10 years prior to the sale, or if the taxpayer was receiving Old-Age Social Security benefits, report the following for the 8 years prior to the first year the benefits were received. See instructions if taxpayer answered yes to Part I, lines 6, 8, or 10.

Calendar Year	Name of land manager	Paid? Yes or No	Federal form or schedule where taxpayer reported income	Acres the taxpayer personally farmed	Cash rent acres	Crop share acres	CRP acres	Other acres

15. Describe in detail the daily, weekly, monthly, and annual duties of the taxpayer associated with the acres sold during the period covered in line 14. Include the years the taxpayer performed each duty. If the taxpayer was married during this period, include duties performed by either spouse \_\_\_\_\_


Part II: Details of Property Sold

1. Was the property sold owned by a C corporation?  
No ☐ ..... Continue to Part II, line 2.  
Yes ☐ .... Sale is not eligible for Iowa capital gain deduction. Stop.

2. Are you the sole owner of this property? Married filers, see instructions.  
 No ☐ ..... Continue to Part II, line 3.  
 Yes ☐ .... Enter 100% on Part II, line 3.
3. Enter taxpayer's ownership percentage of the total property sold to three decimal places (for example 65.2%) ..... 3. \_\_\_\_\_ %
4. Provide all other owner name(s) \_\_\_\_\_
5. How did the taxpayer acquire the property? (check all that apply)  
 Inheritance ☐ Like-kind (IRC 1031) Exchange ☐  
 Purchase ☐ Involuntary Conversion ☐  
 Gift ☐ Other ☐ (Explain: \_\_\_\_\_ )
- 6a. Provide all purchaser name(s) \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
- b. Purchaser's relation to taxpayer (If unrelated enter None)  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_
7. Is the capital gain from an installment sale?  
 No ☐ ..... Continue to Part II, line 8.  
 Yes ☐ .... Enter the property installment sale information.
- a. Start date ..... 7a. \_\_\_\_\_
- b. End date ..... 7b. \_\_\_\_\_
- c. Total capital gain to be received by the taxpayer over the life of the installment sale ..... 7c. \_\_\_\_\_
- d. Capital gain received by the taxpayer in tax year 2018 ..... 7d. \$ \_\_\_\_\_
8. Iowa capital gain deduction. If the taxpayer meets the holding period qualifications and material participation qualifications, enter the taxpayer's amount of capital gain deduction here and include on IA 1040 line 23 ..... 8. \$ \_\_\_\_\_

Name(s) \_\_\_\_\_ Social Security Number \_\_\_\_\_

**How to Compute Your Underpayment (See Instructions)**

1. Enter 2018 Tax from IA 1040, line 53 ..... 1. \_\_\_\_\_
2. Credits
  - a. Iowa fuel tax credit from IA 1040, line 59.....a. \_\_\_\_\_ 
  - b. Child and dependent care credit or Early childhood development credit from IA 1040, line 60 .....b. \_\_\_\_\_
  - c. Iowa earned income tax credit from IA 1040, line 61 .....c. \_\_\_\_\_
  - d. Other refundable credits from IA 1040, line 62 .....d. \_\_\_\_\_
- Total. Add lines a through d ..... 2. \_\_\_\_\_
3. Balance. Subtract line 2 from line 1 ..... 3. \_\_\_\_\_
4. Multiply line 3 by  $66\frac{2}{3}\%$  (.667) ..... 4. \_\_\_\_\_
5. Enter your 2017 tax..... 5. \_\_\_\_\_
6. Enter the smaller amount of line 4 or line 5 ..... 6. \_\_\_\_\_
7. Amounts withheld during 2018 and amounts paid or credited by January 15, 2019 ... 7. \_\_\_\_\_
8. Underpayment of estimated tax. Subtract line 7 from line 6. .... 8. \_\_\_\_\_

**Exception Which Avoids the Penalty**

9. Exception: Tax on 2017 return. See instructions ..... 9. \_\_\_\_\_

**How to Compute the Penalty**

10. Number of days from January 15, 2019, to date of payment or April 30, 2019, whichever is earlier. See instructions ..... 10. \_\_\_\_\_
11. Penalty: See instructions. Enter here and on IA 1040, line 71 ..... 11. \_\_\_\_\_



Legal Name \_\_\_\_\_

Doing Business As \_\_\_\_\_

Federal Employer ID Number \_\_\_\_\_ or Social Security Number \_\_\_\_\_

Pass-Through Entity (if applicable) \_\_\_\_\_

Pass-Through FEIN \_\_\_\_\_ Tax Period Ending Date \_\_\_\_\_

**Check appropriate box(es):**

**Fuel used for:** 1.Farming ☐ 2.Commercial ☐ 3.Commercial Fishing ☐ 4.Other ☐  
(specify) \_\_\_\_\_

**1. Gasoline**

	Invoice Date	Invoice Gallons	Highway Gallons	Claimed Gallons	Tax Rate	Fuel Tax Paid	Sales Tax	Fuel Tax Credit
1a.	01/01/2018 to 06/30/2018				\$0.305	\$	\$	\$
1b.	07/01/2018 to end of tax year				\$0.307	\$	\$	\$

**2. Ethanol - Blended Gasoline**

	Invoice Date	Invoice Gallons	Highway Gallons	Claimed Gallons	Tax Rate	Fuel Tax Paid	Sales Tax	Fuel Tax Credit
	01/01/2018 to end of tax year				\$0.29	\$	\$	\$

**3. Undyed Diesel Fuel - B0 to B10**

	Invoice Date	Invoice Gallons	Highway Gallons	Claimed Gallons	Tax Rate	Fuel Tax Paid	Sales Tax	Fuel Tax Credit
	01/01/2018 to end of tax year				\$0.325	\$	\$	\$



\*1841005019999\*

**4. Undyed Biodiesel Fuel - Blends B11 or Higher**

Invoice Date	Invoice Gallons	Highway Gallons	Claimed Gallons	Tax Rate	Fuel Tax Paid	Sales Tax	Fuel Tax Credit
01/01/2018 to end of tax year				\$0.295	\$	\$	\$

**5. Special Fuel - LPG**

Invoice Date	Invoice Gallons	Highway Gallons	Claimed Gallons	Tax Rate	Fuel Tax Paid	Sales Tax	Fuel Tax Credit
01/01/2018 to end of tax year				\$0.30	\$	\$	\$

**6. Pass-Through Fuel Tax Credit**

Report pass-through Fuel Tax Credit from partnership, LLC, S corporation, estate, or trust. ....6. \_\_\_\_\_

**7. Total Fuel Tax Credit**

Add Fuel Tax Credit columns from lines 1 through 5 and line 6. Report on line 59 of the IA 1040, line 13 of the IA 1040C, line 31 of the IA 1041, or on line 1 of Schedule C1 on the IA 1120. ....7. \_\_\_\_\_



\*1841005029999\*

Name(s) \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

Pass-Through Entity (if applicable) \_\_\_\_\_ Pass-Through FEIN \_\_\_\_\_

**Part I - Computation of Iowa depreciation adjustment. See instructions before completing.**

A. Description of Property	B. Date Placed in Service	C. Life of Asset	D. Cost or Other Basis	E. Federal 179 Expense	F. Federal Depreciation Deduction	G. Accumulated Federal Depreciation	H. Iowa 179 Expense	I. MACRS Iowa Depreciation Deduction	J. Accumulated Iowa Depreciation
Total amounts in columns E, F, H, and I									

**Part II - Disposition adjustments**

If you have disposed of property and an Iowa depreciation adjustment was applied to this property, continue with Part II; otherwise, skip to Part III.

A. Description of Property Sold or Disposed	B. Date Placed in Service- MM/DD/YY	C. Date Sold or Disposed MM/DD/YY	D. Total Iowa Depreciation + Sec. 179 Expense Taken	E. Total Federal Depreciation + Sec. 179 Expense Taken	F. Adjustment (subtract column E from column D)
Total amounts in column F					

**Part III - Summary of adjustments to net income**

1. Enter the sum of amounts from Part I, columns E and F..... 1. \_\_\_\_\_
2. Enter the sum of amounts from Part I, columns H and I..... 2. \_\_\_\_\_
3. Adjustment to depreciation. Subtract line 2 from line 1 ..... 3. \_\_\_\_\_
4. Enter the amount from Part II, column F..... 4. \_\_\_\_\_
5. Add lines 3 and 4. This amount must be reported on your tax return.  
See table in Part III of the instructions for specific form and line references... 5. \_\_\_\_\_

Include this form with your Iowa income tax return.

Name(s) \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

**Part IV – Section 179 pass-through recipient special election and deductions.**

Part IV may only be completed by individuals and certain entities. See instructions.

**1. Section 179 expense allocated from Partnerships, S Corporations, and Limited Liability Companies.**

- a. Enter the section 179 expense amount shown on line 12, column (a) of all IA 1065 Schedule K-1s..... a. \_\_\_\_\_
- b. Enter any section 179 expense amount(s) shown on line 12 of all federal Schedule K-1s, form 1065 from entities that did not provide an IA 1065 Schedule K-1..... b. \_\_\_\_\_
- c. Enter the section 179 expense amount shown on line 11, column (a) of all IA 1120S Schedule K-1s..... c. \_\_\_\_\_
- d. Enter any section 179 expense amount(s) shown on line 11 of all federal Schedule K-1s, form 1120S from entities that did not provide an IA 1120S Schedule K-1.. d. \_\_\_\_\_

Total sum of a, b, c, and d. If more than \$1,000,000, enter \$1,000,000..... 1. \_\_\_\_\_

**Is the amount on line 1 less than \$70,000 (Iowa section 179 expense limitation for tax year 2018)?**

If YES, STOP completing Part IV. You are not eligible for the special election. Complete the IA 4562A as instructed in Part I.

If NO, you are eligible for the special election deduction. Enter \$70,000 in a separate row of the IA 4562A, Part I, column H and write "Part IV" in Part I column A. Continue completing Part IV. If you choose not to make the special election, see instructions.

2. Limitation..... 2. \$70,000
3. Subtract line 2 from line 1. Enter the result here. .... 3. \_\_\_\_\_
4. Special election deduction. Multiply line 3 by 0.20. Enter the result in each box of the table below.
- a. 2019: \_\_\_\_\_ b. 2020: \_\_\_\_\_ c. 2021: \_\_\_\_\_ d. 2022: \_\_\_\_\_ e. 2023: \_\_\_\_\_

Name(s) \_\_\_\_\_ SSN/FEIN \_\_\_\_\_

**Note:** Use this form to record the cumulative effect of depreciation adjustments computed on form IA 4562A.

Tax Period Ending Date	IA 4562A Adjustment Amount from Part III, Line 5	Balance

**Instructions to 4562B**

**Tax Period Ending Date:** Start with the tax period that you first made an adjustment for depreciation or section 179 expensing on the Iowa return. Continue entering each subsequent tax period up to, and including, the current period.

**IA 4562A Adjustment:** Enter the amount added/deducted on the Iowa return for each tax period. This should be the amount entered in Part III, line 5 of the IA 4562A. Enter negative numbers in parenthesis. Place an asterisk (\*) after the tax period if the IA 4562A adjustment was changed from the amount originally claimed. You must provide copies of the prior tax periods' IA 4562As if requested by the Department. Failure to provide copies of the prior tax periods' IA 4562As will delay the processing of your return or cause the denial of your adjustment. Do not send copies of the asset listings that are required with the IA 4562A.

**Balance:** The balance amount for the first tax period should be the same as the amount of the adjustment. For each subsequent tax period, the balance amount should be changed by the amount of that tax period's IA 4562A adjustment.

Include this form with your Iowa tax return.



Name(s) \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

**Part I – Nonrefundable Tax Credits**

	A Tax Credit Code	B Certificate Number (if applicable)	C Amount Carried Forward from Prior Year	D Current Year Amount (earned or received from pass- through entity)	E Total Available (C+D=E)	F Current Year Amount Applied (may not exceed total tax liability)	G Expired Amount	H Amount Carried Forward to Future Years (E-F-G=H)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

**Part I Total** – Sum column F and enter on line 52 of IA 1040, line 10  
of IA 1040C, or line 2 of schedule C1 of IA 1120 ..... \_\_\_\_\_**Part II – Refundable Tax Credits**

	I Tax Credit Code	J Certificate Number (if applicable)	K Current Year Amount (earned or received from pass-through entity)
11			
12			
13			
14			
15			
16			
17			

**Part II Total** - Sum column K and enter on line 62  
of IA 1040, line 14 of IA 1040C, or line 3 of  
schedule C1 of IA 1120 ..... \_\_\_\_\_**Part III – Total Credits**Sum Part I and Part II Totals.  
Enter on line 16 of the IA 1120F, line 32 of  
IA 1041, or the miscellaneous line of the  
Iowa Insurance Premium Tax Return.**Part III Total** \_\_\_\_\_**Part IV – Pass-Through Entity Information from Schedule K-1**

L Line Number from Part I or Part II	M Pass-Through Entity Name	N Pass-Through Entity FEIN	O Taxpayer's Share of Tax Credit from Pass-Through Entity

Name(s) \_\_\_\_\_ SSN \_\_\_\_\_

**Part I – Information about the geothermal heat pump system**

1. Installation date. See instructions. \_\_\_\_\_
2. Installation address (must be in Iowa). \_\_\_\_\_
3. Was this system installed on a residence occupied by the taxpayer?  
 Yes ☐ ..... For 2018 installations, continue to line 4. For 2017 installations, continue to line 8.  
 No ☐ ..... Stop. You are not eligible to take this credit.

**Part II – Iowa Geothermal Tax Credit Calculation**

4. Taxpayer's share of total expenditures on geothermal heat pump system .....4. \_\_\_\_\_
5. Taxpayer's share of reimbursed expenditures (see instructions) .....5. \_\_\_\_\_
6. Qualified geothermal heat pump expenditures. Subtract line 5 from line 4 .....6. \_\_\_\_\_
7. Iowa Geothermal Tax Credit. Multiply line 6 by 10% (0.10). Enter in column D  
 of Part I on the IA 148 Tax Credits Schedule.....7. \_\_\_\_\_

**Part III – Iowa Geothermal Tax Credit Carryforward**

8. Iowa Geothermal Tax Credit unused in tax year 2017. Enter in column C  
 of Part I on the IA 148 Tax Credits Schedule.....8. \_\_\_\_\_

**IA 148 Tax Credits Schedule must be completed.**

Spouse's first name, middle initial, and last name

Spouse's Social Security Number

Home address, city, state, ZIP

### A. You or Joint

**Part II Declaration of Taxpayer** (Be sure to keep a copy of the tax return)

- ☐ I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of my individual Iowa taxes owed on this return, and the financial institution to debit the entry to this account on \_\_\_\_\_ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. This authorization is to remain in full force and effect until I notify the IDR to terminate the authorization. To revoke (cancel) a payment, I must contact IDR at (515) 281-3114 or idref@iowa.gov. Payment cancellation requests must be received no later than 5 business days prior to the payment/settlement date. Note: This electronic withdrawal from your bank account will be identified with the ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that they allow a withdrawal from your bank account by this ACH Company ID.

Name of financial institution: \_\_\_\_\_

Routing Number

\_\_\_\_\_

The first two digits must be 01 through 12 or 21 through 32.

Account Number

A horizontal number line with 15 tick marks, labeled from 1 to 15.

Type of Account:

Savings ☐

Checking ☐

Will this refund go to (or payment come from) an account outside the United States? Yes ☐ No ☐

Under penalties of perjury, I declare that I have examined the information on my electronic individual income tax return, including any schedules, attachments, and statements for tax year ending December 31, 2017 and certify to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of my electronic income tax return. I consent that my return, including accompanying schedules, attachments, and statements be sent to the Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by my Electronic Return Originator (ERO). In addition, by using software to prepare and transmit my return electronically, I consent to the disclosure to Iowa of all information pertaining to the transmission of my tax return electronically. I authorize IDR to inform my ERO and/or transmitter when my electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if IDR does not receive full and timely payment of my tax liability I will remain liable for the tax liability and all applicable penalties and interest. I consent that my refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If the processing of my return, refund, or direct debit is delayed, I authorize IDR to disclose to my ERO and/or transmitter the reason(s) for the delay or the date the refund was sent. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

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Your Signature

Date:

Spouse Signature. If a joint return, both must sign.

Date \_\_\_\_\_

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer**

I declare that I have reviewed the above taxpayer's return and that entries on form IA 8453-IND are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the taxpayer's signature before submitting this return to the IRS. I have provided the taxpayer with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-IND should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-IND relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above taxpayer's return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO  
Signature

Date \_\_\_\_\_

Check if  
also paid  
preparer ☐

Check if self-employed ☐

ERO PTIN

Firm's name (or yours if self-employed) \_\_\_\_\_  
Address and zip code \_\_\_\_\_

FEIN

Phone Number ( )
------------------

Paid Preparer  
Signature

Date \_\_\_\_\_

Check if self-employed ☐

Preparer PTIN

Firm's name (or yours if self-employed)  
Address and zip code

FEIN

Phone Number ( )