Primary: 400-00-6008 TEST OCTOPUS

Occupation: IT CONSULTANT

Born: 07/04/1976

Authentication: IA Driver’s License, 456BB7891

Issued 06/28/2016

Expired 07/04/2024

Spouse: 400-00-6009 OLIVER OCTOPUS

Occupation: TREE SURGEON

Born: 11/15/1992

Authentication: IA Driver’s License, 258WW9517

Issued 11/22/2015

Expires 11/15/2023

Address: 1234 SCENIC HEIGHTS DRIVE

ELGIN, IA 52141

County: 33 FAYETTE

School District: 4774 NORTH FAYETTE VALLEY

Filing Status: Married filing separately on this combined return. Primary and Spouse married during year.

Deductions: Iowa Standard Deduction

Primary: Interest and Dividends

Alimony received

Form 1040 Schedule C

Form 1040 Schedule SE

Note: There are two methods for administering the federal self-employment add back. You may use the prior year’s or current year’s federal figure. However, one must be consistent and once a method is chosen it should be used consistently. This test case is using the current year’s federal figure. Please note the Ant scenario is using the prior year’s federal figure option which in that case is zero.

Spouse: Wages

Form 1040 Schedule E

Spouse: Federal income tax refund/overpayment received in 2018: $2,136

NOTE: Any federal refund/overpayment received in 2018 must be included on this line because of the benefit from being able to deduct federal taxes on the prior year's Iowa return, which reduced the Iowa taxable income for the prior year. This is a common area of incorrect/incomplete reporting, which could result in significant delays in the processing of a return and possible future audit activity.

Federal Estimate Tax Payments: Primary

03/31/2018: $3000 (includes $1344 for self-employment taxes)

06/01/2018: $6250 (includes $2801 for self-employment taxes)

08/31/2018: $4500 (includes $2017 for self-employment taxes)

12/31/2018: $11,250 (includes $5042 for self-employment taxes)

Additional federal taxes paid in 2018 for 2017 and prior years:

Primary: paid 4/15/2018 $3200

Spouse: paid 4/15/2018 $927

Spouse: IA 130 NE

IA 130 MN

IA 148 Tax Credits Schedule

Primary: Part I: Nonrefundable Tax Credits

Part II: Refundable Tax Credits

Note: The IA 128 is stand-alone. No Federal 6765 is required.

Spouse: Part I: Nonrefundable Tax Credits

Note: If IA 147 is not supported, then use Tax Credit Code 03, $20, certificate number 732018765432

Part II: Refundable Tax Credits

Part IV: Pass-Through Entity Information from Schedule K-1

Primary: IA 128

Primary: IA 133

Spouse: IA 147 Note: Franchise tax liability $400

Taxpayer’s pro rata share is 5%

Primary: Iowa Estimate Tax Payments:

04/30/2018: $250

06/30/2018: $250

09/30/2018: $250

01/31/2019: $250

Primary: IA 2210

Amount due: Paid on 04/30/2019 by direct debit

IA 8435-IND: Part II

Line 7: Check 2nd box. Payment date 04/30/2019

Name of financial institution: Iowa State Bank

Routing Number: 073000794

Account Number: 4010444570

Type of Account: Checking

Account outside US?: Check No