

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
B. Spouse (Filing Status 3 ONLY)
A. You or Joint
X \$ 40 = \$
X \$ 20 = \$
X \$ 40 = \$
e. Total \$ e. Total \$

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

B. Spouse/Status 3 A. You or Joint

Step 5 Gross Income

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

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

Step 6 Adjustments to Income

16. Payments to an IRA, Keogh, or SEP
17. Deductible part of self-employment tax
18. Health insurance premium
19. Penalty on early withdrawal of savings
20. Alimony paid
21. Pension/retirement income exclusion
22. Moving expense deduction. See instructions
23. Iowa capital gain deduction; Include corresponding IA 100 schedule
24. Other adjustments
25. Total adjustments. Add lines 16-24
26. Net Income. Subtract line 25 from line 15

Step 7 Federal Tax Addition and Deduction

27. Federal income tax refund/overpayment received in 2018
28. Self-employment/household employment/other federal taxes
29. Addition for federal taxes. Add lines 27 and 28
30. Total. Add lines 26 and 29
31. Federal tax withheld
32. Federal estimated tax payments made in 2018
33. Additional federal tax paid in 2018 for 2017 and prior years
34. Deduction for federal taxes. Add lines 31, 32, and 33
35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2

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		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income	36. BALANCE. From side 1, line 35.....			36.0000
	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
Step 9 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	
Step 10 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	
Step 11 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	
Step 12 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	
Step 13	I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.				
SIGN HERE	Your Signature		Date	Check if Deceased <input type="checkbox"/>	Date of Death
SIGN HERE	Spouse's Signature		Date	Check if Deceased <input type="checkbox"/>	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

Name(s) _____ Social Security Number _____

Mark the appropriate box for you and your spouse

- You are a nonresident of Iowa ☐ ▲ Your spouse is a nonresident of Iowa ☐ ▲
 You are a part-year resident of Iowa ☐ ▲ Your spouse is a part-year resident of Iowa ☐ ▲
 Date moved into Iowa: _____ and/or Date moved into Iowa: _____ and/or
 Date moved out of Iowa: _____ Date moved out of Iowa: _____
 You are a full-year resident of Iowa ☐ Your spouse is a full-year resident of Iowa ☐

Iowa-Source Income

	B. Spouse	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 (loss)	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. Gambling winnings	13. _____ .00	_____ .00
14. Other income, bonus depreciation, and section 179 adjustment	14. _____ .00	_____ .00
15. Gross income. Add lines 1-14	15. _____ .00	▲ _____ .00
16. Payments to an IRA, Keogh, or SEP	16. _____ .00	_____ .00
17. Deductible part of self-employment tax	17. _____ .00	_____ .00
18. Health insurance premium	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 into 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
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to 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 39, IA 1040	30. _____ .00	_____ .00
31. Total Credits from line 46, IA 1040	31. _____ .00	_____ .00
32. Tax after credits. Subtract line 31 from line 30	32. _____ .00	_____ .00
33. Nonresident/part-year resident credit. Multiply line 32 by the percentage on line 29. Enter this amount on line 48, IA 1040	33. _____ .00	_____ .00

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, 2018 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.

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 ()
