

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 <input type="checkbox"/> No <input type="checkbox"/>		Email Address:	
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)		Check this box if you or your spouse was 65 or older as of 12/31/18. <input type="checkbox"/>	
3	Married filing separately on this combined return. Spouse use column B.		Residence on 12/31/18: County No. _____ School District No. _____	
4	Married filing separate returns.    Spouse's name: _____		▲ SSN: _____ Net Income: \$ _____	
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.			
6	Qualifying widow(er) with dependent child.	Name: _____ SSN: _____		

### Step 3 Exemptions

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

**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

### B. Spouse/Status 3

### A. You or Joint

### B. Spouse/Status 3

### A. You or Joint

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

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

### Step 6 Adjust- ments to Income

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	▲	.....
22. Moving expense deduction. See instructions .....	22. ....	.00	.....	.00
23. Iowa capital gain deduction; Include corresponding IA 100 schedule..	23. ....	.00	▲	.....
24. Other adjustments.....	24. ....	.00	.....	.00
25. Total adjustments. Add lines 16-24 .....	25. ....	.00	▲	.....
26. Net Income. Subtract line 25 from line 15 .....	26. ....	.00	▲	.00

### Step 7 Federal Tax Addition and Deduction

27.	Federal income tax refund/overpayment received in 2018 .....	27.	_____	.00	▲	_____	.00
28.	Self-employment/household employment/other federal taxes .....	28.	_____	.00	▲	_____	.00
29.	Addition for federal taxes. Add lines 27 and 28 .....	29.	_____	.00		_____	.00
30.	Total. Add lines 26 and 29 .....	30.	_____	.00		_____	.00
31.	Federal tax withheld.....	31.	_____	.00	▲	_____	.00
32.	Federal estimated tax payments made in 2018 .....	32.	_____	.00	▲	_____	.00
33.	Additional federal tax paid in 2018 for 2017 and prior years .....	33.	_____	.00	▲	_____	.00
34.	Deduction for federal taxes. Add lines 31, 32, and 33 .....	34.	_____	.00		_____	.00
35.	Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 .....	35.	_____	.00	▲	_____	.00

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		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.....	68. ....00	▲	....00	
	68a. Routing Number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	68b. Type Checking <input type="checkbox"/> Savings <input type="checkbox"/>			
	68c. Account Number: <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <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.....	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 _____	
	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 \_\_\_\_\_

**Who may use this form?**

Only Iowa residents or part year residents with a tax liability in another state, local jurisdiction, or foreign country may reduce their Iowa tax liability by claiming an out-of-state tax 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, local jurisdiction, or foreign country. Nonresidents of Iowa may NOT claim this credit. Shareholders of S corporations who have income from the corporation that was apportioned outside Iowa through a claim to the S Corporation Apportionment Tax Credit and not taxed by Iowa may NOT claim an out-of-state credit on this income.

**Instructions**

Line 6 is the tax as calculated from the tax formula/tables on the other state, local jurisdiction, or foreign country's tax return, less any non-refundable credits. Do not reduce this amount by the refundable credits, tax withheld, or estimated tax payment made to the other state, local jurisdiction, or foreign country.

Complete a separate IA 130 for each state, local jurisdiction, or foreign country. Separate IA 130s are not required for foreign taxes paid by mutual funds or other regulated investment companies. 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, local jurisdiction, or foreign country.

Individuals using filing status 3 must complete a separate form IA 130 for each spouse.

When filing your IA 1040, include all IA 130 schedules, the income tax return filed with the other state or local jurisdiction, and federal form 1116, Foreign Tax Credit, if you are claiming taxes paid to a foreign country and it is required with your federal return.

For additional information or if you were assessed an alternative minimum tax or a special tax on a lump-sum distribution by another state, see detailed IA 1040 instructions at <https://tax.iowa.gov>.

**Name of state or other jurisdiction that taxed income also taxed by Iowa:** \_\_\_\_\_

1. Amount of gross income you received that was taxed by Iowa and taxed by the other state, local jurisdiction, or foreign country ..... 1. \_\_\_\_\_▲
2. Gross income from line 15, IA 1040 (or line 15, IA 126 for part-year residents)..... 2. \_\_\_\_\_
3. Divide line 1 by line 2 and enter the percentage rounded to the nearest tenth of a percent. Do not exceed 100.0% ..... 3. \_\_\_\_\_%
4. Tax from line 49, IA 1040, less lump-sum and alternative minimum tax..... 4. \_\_\_\_\_
5. Multiply line 4 by the percentage on line 3 ..... 5. \_\_\_\_\_
6. Enter the tax imposed by the other state, local jurisdiction, or foreign country..... 6. \_\_\_\_\_▲

**Full-Year Residents**

7. Enter the smaller of lines 5 or 6 and enter this amount on line 50, IA 1040.  
This is your Out-of-State Tax Credit. .... 7. \_\_\_\_\_

**Part-Year Residents**

8. Enter the total amount of gross income taxed by other state, local jurisdiction, or foreign country ..... 8. \_\_\_\_\_▲
9. Divide line 1 by line 8 and enter percentage rounded to the nearest tenth of a percent. Do not exceed 100.0% ..... 9. \_\_\_\_\_%
10. Multiply line 6 by the percentage on line 9 ..... 10. \_\_\_\_\_
11. Enter the smaller of lines 5 or 10 and enter this amount on line 50, IA 1040.  
This is your Out-Of-State Tax Credit. .... 11. \_\_\_\_\_

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

**Who may use this form?**

Only Iowa residents or part year residents with a tax liability in another state, local jurisdiction, or foreign country may reduce their Iowa tax liability by claiming an out-of-state tax 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, local jurisdiction, or foreign country. Nonresidents of Iowa may NOT claim this credit. Shareholders of S corporations who have income from the corporation that was apportioned outside Iowa through a claim to the S Corporation Apportionment Tax Credit and not taxed by Iowa may NOT claim an out-of-state credit on this income.

**Instructions**

Line 6 is the tax as calculated from the tax formula/tables on the other state, local jurisdiction, or foreign country's tax return, less any non-refundable credits. Do not reduce this amount by the refundable credits, tax withheld, or estimated tax payment made to the other state, local jurisdiction, or foreign country.

Complete a separate IA 130 for each state, local jurisdiction, or foreign country. Separate IA 130s are not required for foreign taxes paid by mutual funds or other regulated investment companies. 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, local jurisdiction, or foreign country.

Individuals using filing status 3 must complete a separate form IA 130 for each spouse.

When filing your IA 1040, include all IA 130 schedules, the income tax return filed with the other state or local jurisdiction, and federal form 1116, Foreign Tax Credit, if you are claiming taxes paid to a foreign country and it is required with your federal return.

For additional information or if you were assessed an alternative minimum tax or a special tax on a lump-sum distribution by another state, see detailed IA 1040 instructions at <https://tax.iowa.gov>.

**Name of state or other jurisdiction that taxed income also taxed by Iowa:** \_\_\_\_\_

1. Amount of gross income you received that was taxed by Iowa and taxed by the other state, local jurisdiction, or foreign country ..... 1. \_\_\_\_\_▲
2. Gross income from line 15, IA 1040 (or line 15, IA 126 for part-year residents)..... 2. \_\_\_\_\_
3. Divide line 1 by line 2 and enter the percentage rounded to the nearest tenth of a percent. Do not exceed 100.0% ..... 3. \_\_\_\_\_%
4. Tax from line 49, IA 1040, less lump-sum and alternative minimum tax..... 4. \_\_\_\_\_
5. Multiply line 4 by the percentage on line 3 ..... 5. \_\_\_\_\_
6. Enter the tax imposed by the other state, local jurisdiction, or foreign country..... 6. \_\_\_\_\_▲

**Full-Year Residents**

7. Enter the smaller of lines 5 or 6 and enter this amount on line 50, IA 1040.  
This is your Out-of-State Tax Credit. .... 7. \_\_\_\_\_

**Part-Year Residents**

8. Enter the total amount of gross income taxed by other state, local jurisdiction, or foreign country ..... 8. \_\_\_\_\_▲
9. Divide line 1 by line 8 and enter percentage rounded to the nearest tenth of a percent. Do not exceed 100.0% ..... 9. \_\_\_\_\_%
10. Multiply line 6 by the percentage on line 9 ..... 10. \_\_\_\_\_
11. Enter the smaller of lines 5 or 10 and enter this amount on line 50, IA 1040.  
This is your Out-Of-State Tax Credit. .... 11. \_\_\_\_\_

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

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

1. 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. Enter 90% of the amount shown on line 3. If less than \$200, STOP! You do not need to file ....4. \_\_\_\_\_
5. Enter your 2017 tax (less applicable 2017 credits).  
If 2017 federal AGI plus bonus depreciation/179 adjustment from line 14 of the IA 1040 and all other Iowa net income decoupling exceeds \$150,000 (\$75,000 if married filing separate), enter 110% of your 2017 Iowa tax. ....5. \_\_\_\_\_
6. Enter the smaller amount of line 4 or line 5 .....6. \_\_\_\_\_

**Due Dates of Installments**

	April 30, 2018	June 30, 2018	Sept. 30, 2018	Jan. 31, 2019
7. Divide the amount on line 6 by the number of installments required for the year.				
8. Annualized income installment. See instructions.				
9. Required installment. Enter the amount on line 7 or line 8, if applicable. See instructions.				

**How to Compute the Penalty: Complete lines 10 through 15. See Instructions.**

10. Installment payments. Payments are applied to the earliest unpaid installment balance. Any overpayment is carried to the next installment.				
11. Date of payment.				
12. (a) Number of days inclusively from due date of installment to date of payment or 12/31/2018, whichever is earlier.				
(b) Number of days from 01/01/2019 or due date of installment, whichever is later, to the date of payment or 04/30/2019, whichever is earlier.				
13. (a) 6% a year on the amount shown on line 10, for the number of days shown on line 12(a).				
(b) 7% a year on the amount shown on line 10, for the number of days shown on line 12(b).				
14. Add lines 13(a) and 13(b).				

15. Penalty: Add the four columns of line 14 and enter here and on form IA 1040, line 71 .....15. \_\_\_\_\_

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 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 or FEIN \_\_\_\_\_

Industry in Which Researching Entity is Engaged (see instructions) \_\_\_\_\_

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

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

**PART I – Calculation of U.S. Qualified Research Expenses**

1. Did the researching entity claim the federal research credit for this same tax year?  
Yes ☐ ..... Continue to Part I, line 2 (if pass-through only, continue to Part II, line 32).  
No ☐ ..... Taxpayer is not eligible for the Iowa Research Activities Tax Credit. Stop.
2. Certain amounts paid or incurred to energy consortia .....2. \_\_\_\_\_
3. Basic research payments to qualified organizations .....3. \_\_\_\_\_
4. Qualified organization base period amount.....4. \_\_\_\_\_
5. Wages for qualified research services .....5. \_\_\_\_\_
6. Cost of supplies used in conducting qualified research .....6. \_\_\_\_\_
7. Rental or lease costs of computers used in conducting qualified research.....7. \_\_\_\_\_
8. Applicable portion of contract research expenses.....8. \_\_\_\_\_
9. Total qualified research expenses. Add lines 5 through 8.....9. \_\_\_\_\_
10. Fixed-base percentage to four decimals, but not more than 16.00%..... 10. \_\_\_\_\_ %
11. Average U.S. annual gross receipts for tax years 2014 through 2017 ..... 11. \_\_\_\_\_
12. Multiply line 11 by the percentage on line 10 ..... 12. \_\_\_\_\_
13. Subtract line 12 from line 9. If zero or less, enter zero ..... 13. \_\_\_\_\_
14. Multiply line 9 by 50% (0.5) ..... 14. \_\_\_\_\_
15. Enter the smaller of line 13 or line 14 ..... 15. \_\_\_\_\_
16. Total allowable U.S. qualified research expenses. Add lines 2 and 15..... 16. \_\_\_\_\_

**PART II – Calculation of Tax Credit Based on Percentage of Research Occurring within Iowa**

17. Basic research payments to qualified organizations in Iowa ..... 17. \_\_\_\_\_
18. Iowa apportioned qualified organization base period amount ..... 18. \_\_\_\_\_
19. Subtract line 18 from line 17. If zero or less, enter zero ..... 19. \_\_\_\_\_
20. Multiply line 19 by 6.5% (0.065) ..... 20. \_\_\_\_\_
21. Wages for qualified research services performed in Iowa ..... 21. \_\_\_\_\_
22. Cost of supplies used in conducting qualified research in Iowa ..... 22. \_\_\_\_\_
23. Rental or lease costs of computers used in conducting qualified research  
in Iowa..... 23. \_\_\_\_\_
24. Applicable portion of contract research expenses incurred in Iowa..... 24. \_\_\_\_\_
25. Total Iowa qualified research expenses. Add lines 21 through 24..... 25. \_\_\_\_\_
26. Total U.S. qualified research expenses. Add lines 2 and 9 ..... 26. \_\_\_\_\_
27. Iowa share of research. Divide line 25 by line 26, enter percentage to four  
decimals (ex. 72.18%)..... 27. \_\_\_\_\_ %
28. Expenses allocable to Iowa. Multiply line 16 by the percentage on line 27 ..... 28. \_\_\_\_\_
29. Multiply line 28 by 6.5% (0.065) ..... 29. \_\_\_\_\_



30. Iowa Research Activities Tax Credit. Add lines 20 and 29.  
Enter in column K of Part II on the IA 148 Tax Credits Schedule ..... 30. \_\_\_\_\_
31. Supplemental Research Activities Tax Credit. See instructions. Enter in column K  
of Part II on the IA 148 and include the tax credit certificate number in column J .. 31. \_\_\_\_\_
32. Pass-through Iowa Research Activities Tax Credit received from partnership,  
LLC, S corporation, estate, or trust. Enter on Part II and Part IV of the IA 148..... 32. \_\_\_\_\_
33. Pass-through Supplemental Research Activities Tax Credit received from  
partnership, LLC, S corporation, estate, or trust. Enter on Part II and Part IV  
of the IA 148 and include the tax credit certificate number ..... 33. \_\_\_\_\_

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

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

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

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

Tax credit certificate number for 260E agreement with a community college \_\_\_\_\_

If you claimed the New Jobs Tax Credit under this agreement in a prior tax year, you are NOT eligible to claim it again for the same new jobs.

**Part I - Eligibility for New Jobs Tax Credit**

1. Base employment level at the location with the 260E agreement ..... 1. \_\_\_\_\_
2. Number of new jobs directly resulting from the project covered by the agreement for which the tax credit is being claimed from line 1 of Schedule A... 2. \_\_\_\_\_
3. Number of new jobs directly related to the jobs in line 2 for which the tax credit is being claimed from line 1 of Schedule B..... 3. \_\_\_\_\_
4. Total new jobs claimed. Add lines 2 and 3. If partial jobs were reported, round down to the nearest whole number ..... 4. \_\_\_\_\_
5. Total employment level in the current tax year at the location with the 260E agreement ..... 5. \_\_\_\_\_
6. Total employment gain at the location with the 260E agreement. Subtract line 1 from line 5..... 6. \_\_\_\_\_
7. Total eligible new jobs. Enter the smaller of line 4 or line 6..... 7. \_\_\_\_\_
8. Increased employment percentage. Divide line 7 by line 1 and round to three decimals (ex. 10.3%). If line 1 equals zero, report 10.0%. If this number is less than 10.0%, you are not eligible for the New Jobs Tax Credit for this tax year; do not claim this tax credit..... 8. \_\_\_\_\_ %

**Part II - Calculation of the New Jobs Tax Credit**

9. Qualifying taxable wages for new jobs for which the tax credit is being claimed in tax year 2018. Add total qualifying taxable wages from line 2 of Schedule A and line 2 of Schedule B ..... 9. \_\_\_\_\_
10. New Jobs Tax Credit. Multiply line 9 by the tax credit rate of 6% (0.06). Enter in column D of Part I on the IA 148 Tax Credits Schedule ..... 10. \_\_\_\_\_

**Part III - Pass-through or Carryforward of the New Jobs Tax Credit**

11. Pass-through New Jobs Tax Credit from partnership, LLC, S corporation, estate or trust. Enter in column D of Part I and complete Part IV on the IA 148 Tax Credits Schedule ..... 11. \_\_\_\_\_
12. Carryforward of New Jobs Tax Credit from tax year 2017 under the tax credit certificate number listed above. Enter in column C of Part I on the IA 148 Tax Credits Schedule ..... 12. \_\_\_\_\_

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

1. Total New Jobs (sum column E Hours Share). Enter on line 2 of the IA 133 .... 1. \_\_\_\_\_

2. Total Qualifying Taxable Wages (sum column F)..... 2. \_\_\_\_\_

[illegible]

- 41-133b (07/16/18)

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

Financial Institution Name \_\_\_\_\_ Financial Institution FEIN \_\_\_\_\_

**PART I – Income**

1. Enter income from line 38 of IA 1040; or line 16 of IA 1120; or line 22 of IA 1041 ..... 1. \_\_\_\_\_
2. Enter shareholder's pro rata share of the financial institution's net income multiplied by line 10 of Part III of the IA 1120S S corporation return ..... 2. \_\_\_\_\_
3. Income less pass-through income from financial institution. Subtract line 2 from line 1 ..... 3. \_\_\_\_\_

**PART II – Income Tax without Financial Institution Income**

4. Calculate the tax liability using the amount on line 3 with the appropriate tax table or percentage based on the return type (IA 1040, IA 1120, or IA 1041)..... 4. \_\_\_\_\_
5. Enter any lump sum tax and/or Iowa Alternative Minimum Tax from line 40 and line 41 of IA 1040; or line 18 of IA 1120; or line 24 and line 25 of IA 1041... 5. \_\_\_\_\_
6. Add lines 4 and 5 ..... 6. \_\_\_\_\_
7. Enter the amount of credits from line 46 of IA 1040; or line 27 of IA 1041 ..... 7. \_\_\_\_\_
8. Subtract line 7 from line 6. If zero or less, enter zero..... 8. \_\_\_\_\_

**PART III – Income Tax on All Income**

9. Enter tax from line 39 of the IA 1040; or line 17 of the IA 1120; or line 23 of the IA 1041 ..... 9. \_\_\_\_\_
10. Total income tax liability. Add lines 5 and 9 ..... 10. \_\_\_\_\_
11. Subtract line 7 from line 10. If zero or less, enter zero..... 11. \_\_\_\_\_

**PART IV – Calculation of Franchise Tax Credit**

12. Income tax on financial institution income. Subtract line 8 from line 11. If zero or less, enter zero ..... 12. \_\_\_\_\_
13. Shareholder's pro rata share of the financial institution's franchise tax liability minus any tax credits claimed. Subtract line 16 of the IA 1120F from line 15 of the IA 1120F and multiply by the shareholder's percentage of ownership in the S corporation..... 13. \_\_\_\_\_
14. Franchise Tax Credit. Enter the smaller of line 12 or line 13. Enter in column D of Part I on the IA 148 Tax Credits Schedule..... 14. \_\_\_\_\_

**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

| | | | | | | | | | | | | | | | |

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.

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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 ( )
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