

IA 102 Amended Return Schedule

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Purpose of Schedule

This schedule is used to report and explain any changes to a previously-filed lowa income or franchise tax return. You must include this schedule with your amended return. Although these instructions generally describe lowa law for tax changes occurring after July 1, 2020, this form is not tax-year specific and may be used to report changes to any tax year.

Who Must File

Include this schedule with your amended return if you are filing an amended lowa income or franchise tax return using any of the following forms:

- IA 1040 Individual Income Tax Return
- IA 1040C Composite Individual Income Tax Return for Nonresidents
- IA PTE-C Iowa Composite Return
- IA 1041 Fiduciary Return
- IA 1065 Partnership Return of Income
- IA 1120 Corporation Income Tax Return

- IA 1120F Franchise Return for Financial Institutions
- IA 1120S Income Tax Return for S Corporations

This schedule is not required to be filed with the following forms:

IA 1040X Amended Individual Income Tax Return

Check the tax return this schedule is included with:

IA 1040 ▶	-	IA 1040C ►	IA 1041 ►	IA 1065 ►			
IA 1120 ▶	-	IA 1120F ►	IA 1120S ►	IA PTE-C ►		Other ▶	
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Poseon for amondment — Choose one from list holow: Posson Code:							

- 1. Net operating loss carryback (IA 1040 only).
- 2. Protective claim.
- 3. Federal amended return.
- 4. Federal audit change.
- 5. Federal centralized administrative adjustment request (AAR).
- 6. Federal centralized partnership audit change. You must also file an IA 103 if you are a pass-through
- entity electing to pay on the owners' behalf.
- 7. Iowa pass-through audit change. You must also file an IA 103 if you are a pass-through entity electing to pay on the owners' behalf.
- 8. Application for Refund Due to the Carryback of Capital Losses, IA 1139-CAP.
- 9. Other (explain on page 2 of this Schedule).

Pass-through owners—If you are amending your return to report changes from a pass-through entity in which you are an owner or beneficiary, identify that pass-through entity below:

Name o	of pass-through entity				
•					
Address	s				
•					
City		State	ZIP	FEIN	
•		•	•	>	
	Did you receive an amended lowa Sche	edule K-1?	Yes►	No ►	

	SS	Νo	r FE	ΙN			
>							

Explanation of changes to income, deductions, or credits:

Enter the line reference from your amended return for which you are reporting a change. Give the reason for each change. Include a copy of any supporting schedules, worksheets, and documentation to substantiate the changes. If changes are the result of a federal audit, include the audit findings or, if relevant, any other document showing the final federal adjustments and final determination date. For changes to an individual income tax return, indicate how changes are allocated between spouses. If you chose "other" as a reason for amendment, explain your reason for amending here.

Explanation of refund or amount due on the amended return (if applicable):

			As Last Reported		Corrected Amount
1. Tax	before credits	▶ 1a		▶ 1b	
2. Cre	dits. Do not include previous estimates or withholding	▶ 2a		▶2b	
3. Sub	otract line 2b from line 1b			▶ 3	
			As Last Reported		Corrected Amount
	amount previously paid. Include previous estimates vithholding. Do not include penalty, interest or fees	► 4a		► 4b	
5. Sub	otract line 4b from line 3			▶ 5	
	erpayment on previous filing(s). Include any amounts uested as refund or any amount credited to a future tax period			▶ 6	
7. Add	I line 5 to line 6. If positive, this is the amount of tax you owe.			▶ 7	
	nalty			▶ 8	
	•			▶ 9	
	erest				
	al refund available on amended return, or amount due with ended return. Add lines 7 through 9 and enter here			▶ 10	
	a. If line 10 is a refund, enter as a positive number the amount applied to next period's estimated tax (Change must be requested by the last day of the subsequent tax period.)			► 11a	
11b. Refu	und requested. Add the amount on line 11a to the amount on lir	e 10		► 11b	