

Step 1: You must fill in your Social Security Number (SSN) For Fiscal or Short year beginning / / and ending / / Your last name Your first name MI Your SSN Spouse's last name Spouse's first name MI Spouse's SSN Current mailing address (number, street, apartment, lot, or suite number) or PO Box City, State, ZIP Use Residence as of 12/31/23: County No. School District No.

Step 2: Filing Status from federal 1040. 1. Single: Were you claimed on another person's Iowa return? Yes No 2. Married filing jointly 3. Married filing separately. Enter your spouse's information above. Spouse's net income: \$ 4. Head of household. Enter qualifying person's information on page 2. 5. Qualifying surviving spouse. Enter dependent's information on page 2.

Step 3: Exemptions Check if: a. Personal Credit: Enter 1 (enter 2 if filing status 2 or 4) x \$40 = \$ b. Enter 1 for each taxpayer 65 or older and/or 1 for each taxpayer who is blind x \$20 = \$ You are over 65 You are blind Spouse is over 65 Spouse is blind c. Dependents: Enter 1 for each dependent. List dependents below x \$40 = \$ d. Total. Add lines a, b and c. \$

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Relationship to you

Step 4: Iowa Taxable Income 1. Federal total income 2. Federal taxable income 3. Net Iowa modifications from IA 1040 Schedule 1, line 22 4. Iowa taxable income. Add lines 2 and 3 Check if using alternate tax, tax reduction calculation, or low-income exemption

Step 5: Tax, Non-Refundable Credits, and Check-off contributions 5. Iowa tax from tax rate schedule or alternate tax 6. Iowa lump-sum tax. See instructions 7. Total tax. Add lines 5 and 6 8. Total exemption credit amount from Step 3 9. Tuition and textbook credit for dependents K-12 10. Volunteer firefighter/EMS/reserve peace officer credit 11. Total Credits. Add lines 8, 9, and 10 12. BALANCE. Subtract line 11 from line 7. If less than zero, enter zero 13. Nonresident or part-year resident credit. Include IA126 14. BALANCE. Subtract line 13 from line 12 15. Out-of-State tax credit. Include IA 130 16. BALANCE. Subtract line 15 from line 14 17. Other nonrefundable Iowa credits. Include IA148 18. BALANCE. Subtract line 17 from line 16 19. School district surtax or EMS surtax. Multiply line 18 by the percentage from table 20. Total state tax and local surtax. Add lines 18 and 19 21. Contributions will reduce your refund or add to the amount you owe. Fish/Wildlife State Fair Firefighters/Veterans Child Abuse Prevention Enter total here 22. TOTAL STATE TAX, LOCAL TAX, AND CONTRIBUTIONS. Add lines 20 and 21

Taxpayer's Name: \_\_\_\_\_ Taxpayer's SSN: \_\_\_\_\_

<b>Step 6: Refundable Credits and Payments</b>	23. Iowa Fuel Tax Credit. Include IA 4136 .....	23.	_____
	24. Check one: Child and Dependent Care Credit <input type="checkbox"/> OR		
	Early Childhood Development Credit <input type="checkbox"/> .....	24.	_____
	25. Iowa Earned Income Tax Credit.....	25.	_____
	26. Other refundable credits. Include IA 148.....	26.	_____
	27. Composite and PTET credit. Include IA Schedule CC .....	27.	_____
	28. Iowa income tax withheld .....	28.	_____
29. Estimated and other payments made for tax year 2023.....	29.	_____	
30. TOTAL. Add lines 23 through 29 .....	30.	_____	
<b>Step 7: Refund</b>	31. If line 30 is more than line 22, subtract line 22 from line 30; otherwise, go to line 34.....	31.	_____
	32. Amount of line 31 to be REFUNDED .....	32.	_____
	a. Routing Number _____ c. Account <input type="checkbox"/> Checking		
	b. Account Number _____ Type <input type="checkbox"/> Savings		
33. Amount of line 31 to be applied to your 2024 estimated tax.....	33.	_____	
<b>Step 8: Amount Due</b>	34. If line 30 is less than line 22, subtract line 30 from line 22 .....	34.	_____
	35. Penalty for underpayment of estimated tax from IA2210 or IA2210S. Check if annualized income (2210AI) or farmer/fisher (2210F) method used <input type="checkbox"/> .....	35.	_____
	36. Penalty and Interest 36a Penalty _____ 36b. Interest _____ Enter total here .....	36.	_____
	37. TOTAL AMOUNT DUE. ADD lines 34, 35, and 36.....	37.	_____

**IA 1040 Schedule 1**

Iowa Modifications to Federal Total Income	1.	A Additions	B Subtractions
1. Interest .....	1.	_____	_____
2. Dividends .....	2.	_____	_____
3. RESERVED FOR FUTURE USE .....	3.	_____	_____
4. RESERVED FOR FUTURE USE .....	4.	_____	_____
5. Social Security Benefits.....	5.	_____	_____
6. Active Duty Military Pay.....	6.	_____	_____
7. IRA/Pension/Railroad Retirement Income.....	7.	_____	_____
8. Railroad Unemployment Income .....	8.	_____	_____
9. Bonus Depreciation/Section 179 expenses.....	9.	_____	_____
10. Federal Net Operating Loss prior to 1/1/23. Include IA 124 .....	10.	_____	_____
11. Other Income .....	11.	_____	_____
12. Total modifications to federal total income. Add lines 1 through 11 .....	12.	_____	_____
13. Net modifications to federal total income. Subtract line 12 column B from A. ....	13.	_____	_____
<b>Iowa Modifications to Federal Taxable Income</b>			
14. Federal Income Tax Refund or Overpayment Received in 2023.....	14.	_____	_____
15. Health Insurance Deduction. See instructions.....	15.	_____	_____
16. Capital Gains Deduction. Include IA 100.....	16.	_____	_____
17. Iowa Net Operating Loss prior to 1/1/23. Include IA 124.....	17.	_____	_____
18. Federal Tax Paid for Prior Years.....	18.	_____	_____
19. Other Adjustments .....	19.	_____	_____
20. Total modifications to federal taxable income. Add lines 14 through 19.....	20.	_____	_____
21. Net modifications to federal taxable income. Subtract line 20 column B from A.....	21.	_____	_____
<b>Net Modifications</b>			
22. Net Iowa Modifications. Add lines 13 and 21. Enter here and IA 1040, line 3 .....	22.	_____	_____

**Step 9:** Third Party Designee. Do you want to allow another individual to discuss this return with the Department? See instructions.

Designee's Name:		ID Number (optional):	
Mailing address:			
City:	State:	Zip:	
Phone:		Email:	

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.

Paper-filed returns must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

**SIGN  
HERE  
SIGN  
HERE**

_____ Your Signature	_____ Date	<input type="checkbox"/> Check if deceased	_____ Date of death
_____ Spouse's Signature	_____ Date	<input type="checkbox"/> Check if deceased	_____ Date of death
_____ Taxpayer's phone number	_____ Taxpayer's email address	_____ Your Driver's License or State Issued ID number	_____ Spouse's Driver's License or State Issued ID number

**Paid  
Preparer  
Use**

_____ Preparer's Signature	_____ Date	_____ Preparer's PTIN STIN, or SSN	_____ Firms FEIN
_____ Preparer's phone number			

**This return is due April 30, 2024. Sign, enclose W-2s, and verify SSNs  
MAILING ADDRESS: Iowa Income Tax Documenting Processing  
PO BOX 9187, Des Moines IA 50306-9187  
Make checks payable to Iowa Department of Revenue**