



Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa ▲

You are a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

Your spouse is a nonresident of Iowa ▲

Your spouse is a part-year resident of Iowa ▲

Date moved into Iowa: _____

and/or

Date moved out of Iowa: _____

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME

B. SPOUSE Filing Status 3 Only	A. YOU OR JOINT
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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 (losses)	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. Taxable Social Security benefits.	13. _____	.00	_____	.00
14. Other income, gambling income, bonus depreciation/section 179 adjustment	14. _____	.00	_____	5,000.00
15. GROSS INCOME. ADD lines 1-14.	15. _____	.00	▲ _____	5,000.00
16. Payments to an IRA, Keogh, or SEP while an Iowa resident	16. _____	.00	_____	.00
17. Deduction for self-employment tax.....	17. _____	.00	_____	.00
18. Health insurance deduction	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 <i>into</i> 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	_____	5,000.00
27. All-source net income from line 26, IA 1040	27. _____	15,000.00	_____	25,000.00
		100.0%	_____	100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%.	28. _____	%	_____	20.0 %
29. Nonresident/part-year resident credit percentage:				
Subtract the percentage on line 28 from 100.0%.	29. _____	100.0 %	_____	80.0 %
30. Iowa tax on total income from line 43, IA 1040	30. _____	329.00	_____	882.00
31. Total credits from line 49, IA 1040	31. _____	80.00	_____	80.00
32. Tax after credits. Subtract line 31 from line 30.	32. _____	249.00	_____	802.00
33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29.	33. _____	249.00	_____	642.00

ENTER THIS AMOUNT ON LINE 51, IA 1040

