

# **1120F Instructions**

## **GENERAL INSTRUCTIONS**

**WHO SHALL FILE:** Corporations doing business in Iowa as financial institutions must file an Iowa 1120F franchise tax return. Financial institutions include state banks chartered in or out of Iowa, national banks, national association banks, Federal savings banks, production credit associations, Federally chartered savings and loan associations, trust companies, financial institutions chartered by the Federal Home Loan Bank Board, savings and loan associations incorporated by Iowa or any other state, and any financial institution controlled by the Resolution Trust Corporation.

**ELIGIBLE HOUSING INVESTMENT TAX CREDIT:** For tax years beginning on or after January 1, 2000, eligible franchise tax filers can take the housing investment tax credit. The credit is limited to the tax liability on the return, and any excess can be carried forward seven years.

**TAX PERIOD END:** Iowa considers every period end to be the last day of the month. If your period end is not the last day of the month, you must use the month end closest to the end of your accounting period. Report only the month and year on the Iowa tax form.

**WHEN TO FILE:** Franchise tax returns must be filed no later than the last day of the fourth month following the close of the financial institution's taxable year. Amended returns must be filed within three years of the due date of the original return.

**WHERE TO FILE:** Mail your return to Franchise Tax Return Processing, Iowa Department of Revenue and Finance, P.O. Box 10413, Des Moines IA 50306-0413.

**ADDITIONAL TIME TO FILE:** If 90% or more of the correct amount of tax due is paid by the due date of the return, then no late penalty will be assessed provided that the return is filed within six months of the due date. Any tax elections made on the return will be considered timely if the return is filed no later than six months from the due date. If an additional payment is necessary in order to meet the 90% requirement, you must make payment using the Iowa Franchise Tax Payment Voucher, form 43-009.

**OTHER INFORMATION:** If you are filing a Net Operating Loss Carryback, please use IA 1139.

**REGISTRATION INFORMATION CHANGES:** If applicable, please check the change of mailing address box on the franchise tax form and enter your new address. If you are changing the Federal Identification Number or the name of the bank, please send a letter prior to filing your tax return explaining the circumstances and the effective date of change. Send your letter to: Bank Franchise Tax, Iowa Department of Revenue and Finance, P.O. Box 10456, Des Moines IA 50306-0456.

**APPORTIONMENT OF INCOME:** If you are subject to apportionment of income, please contact the Department at (515) 281-3272 to request IA Schedule 59F. The schedule was updated in 1997; please use the revised form.

**HOW TO FILE:** Complete all questions on pages one and two of the IA 1120F. The preparer must sign, date the return and enter SSN, FEIN, or PTIN. Attach a complete copy of your Federal return as filed with the Internal Revenue Service. If no copy is attached, this WILL NOT be considered a complete return.

## **CONFIDENTIALITY AND FAIR INFORMATION PRACTICES NOTICE**

Information from this return may be made available to the Internal Revenue Service or to tax officials of another state under a tax information exchange program. Except as allowed by law, information on this return cannot be released to anyone who is not an Iowa Department of Revenue and Finance or Internal Revenue Service Employee. Any Department of Revenue and Finance employee who discloses tax information without legal authority is subject to a fine of \$1,000.

Any applicable information requested must be provided. The information is necessary to complete, correct or process tax returns; to figure tax due; to collect tax, interest and penalties or to carry out administrative duties. If necessary information is not provided or if fraudulent information is provided, penalties and interest may be assessed and criminal prosecution may result. Without required information, the exemptions, credits, deductions, or adjustments shown on returns may have to be disallowed.

**1. TAXABLE INCOME PER FEDERAL RETURN:** Enter the amount of Federal taxable income computed after the Federal dividend deduction but before the Federal net operating loss.

**2. INTEREST AND DIVIDENDS:** Enter total interest and dividends from the evidences of indebtedness and from securities of state and other political subdivisions exempt from Federal income tax. Also enter interest and dividends received on or after July 1, 1991, from obligations of United States possessions which were purchased after January 1, 1991. If the amount on this line differs from the amount shown on line 7 of Federal Form 1120, Schedule M-1, a schedule reconciling the two amounts must be supplied.

**3. IOWA FRANCHISE TAX EXPENSED ON FEDERAL RETURN:** Enter the amount of Iowa franchise tax expensed on your Federal return.

**4. OTHER ADDITIONS:** List other additions to Iowa income on IA 1120F, page 2, Schedule A, and enter the total on this line.

**5. TOTAL IOWA INCOME:** Add lines 1 through 4.

**6. OTHER REDUCTIONS:** List other reductions to Iowa income on IA 1120F, page 2, Schedule D, and enter the total on this line.

**7. INCOME SUBJECT TO APPORTIONMENT:** Subtract line 6 from line 5.

**8. IOWA PERCENTAGE:** Enter the amount from IA 59F, line 19.

**9. DEDUCTION FOR APPORTIONED INCOME:** Enter the amount from IA 59F, line 22.

**10. IOWA NET OPERATING LOSS:** Enter the amount of Iowa Net Operating Loss deduction. Please provide a complete schedule of the loss on IA 1120, Schedule F.

**11. TOTAL REDUCTIONS:** Line 6 plus line 9, plus line 10.

**12. IOWA NET INCOME:** Line 5 minus line 11.

**13. COMPUTED TAX:** Enter 5% of line 12.

**14. MINIMUM TAX:** Enter the amount of Iowa minimum tax from IA 4626F.

**15. TOTAL:** Line 13 plus line 14.

**16. MINIMUM TAX CARRYFORWARD CREDIT:** The Iowa credit is computed on form IA 8827F, and must be attached to the IA 1120F if this credit is claimed.

**17. ELIGIBLE HOUSING INVESTMENT TAX CREDIT:** Attach a schedule showing the computation of this credit.

**18. PAYMENTS:** Complete Schedule C2 on page 2. Amended return filers must record the tax amount previously paid or refunded on the original return on Schedule C2 and reduce or increase net payments accordingly.

**19. TOTAL CREDITS AND PAYMENTS:** Line 16 plus line 17 plus line 18.

**20. NET AMOUNT:** Line 15 minus line 9.

**21. PENALTY IA 2220: Penalty for Underpayment of Estimated Tax.** A financial institution owing \$1,000 or more in franchise tax and which has not paid adequate estimated payments is subject to an underpayment of estimated tax penalty in addition to the tax and late penalties. Iowa 2220 penalties may be assessed even if the return is overpaid by the original due date if the amount and/or timing of the estimate payments is incorrect. Please attach form IA 2220 to the IA 1120F.

**22. PENALTY:**

**Failure to Timely File a Return.** A penalty of 10% will be added to the tax due for failure to timely file a return if the return is filed after the original due date and if 90% or more of the correct amount of tax is not paid by the original due date of the return.

**Failure to Timely Pay the Tax Due or Penalty for Audit Deficiency.** A penalty of 5% will be added to the tax due if at least 90% or more of the correct amount of tax is not paid by the original due date of the return.

When both the failure to file penalty and the failure to pay penalty are applicable, only the failure to file penalty will apply. Penalties can only be waived under limited circumstances.

**Penalty for Willful Failure to File.** A penalty of 75% will be added to the tax due for willful failure to file a return or for filing with intent to evade tax.

**23. TOTAL PENALTIES:** Line 21 plus line 22.

**24. INTEREST:** For each month the required tax is not paid, interest accrues on the unpaid tax at a rate prescribed by law from the due date of the return until payment is received. Any portion of a month is considered a full month when calculating interest due on unpaid taxes.

**25. TOTAL DUE:** Line 20 plus line 23, plus line 24. Make check payable to "Treasurer, State of Iowa." Do not send cash by mail.

**26. NET OVERPAYMENT:** Enter the amount of overpayment. If applicable, reduce the overpayment by the penalty on line 21.

**27. CREDIT TO NEXT PERIOD'S ESTIMATED TAX:** Enter the amount of overpayment to be credited to future tax liabilities. The carryforward election can only be made when the return is filed before the end of the next tax period. If a return is filed after the end of the next tax period the overpayment will not be credited, but instead will be refunded. The total of the amount claimed for refund and the amount claimed for credit to 2001 estimated tax must equal the overpayment amount.

**28. REFUND:** Enter the amount of overpayment to be refunded.

## SCHEDULE A INSTRUCTIONS

### Other Additions:

Include the cash to accrual adjustment for Iowa franchise tax and for Federal tax exempt interest and dividends. Please provide the cash to accrual worksheets.

Complete the Expense to Carry Investment Subsidiary worksheet below and include a copy with your Iowa 1120F.

### EXPENSE TO CARRY INVESTMENT SUBSIDIARY WORKSHEET

1995 legislation amended Iowa Code Section 422.61 to disallow investment subsidiary expense. The Iowa addition is applicable to all banks with investments in an investment subsidiary on or after July 1, 1995. See Rule 701-59.20 for further details.

1. TOTAL FEDERAL DEDUCTIONS  
(from line 27, Federal 1120 return) \$ \_\_\_\_\_
2. INVESTMENT ASSETS IN  
INVESTMENT SUBSIDIARY \$ \_\_\_\_\_
3. TOTAL BANK ASSETS \$ \_\_\_\_\_
4. RATIO (line 2 divided by line 3,  
carried to one ten thousandth of 1%) (\_\_\_\_ . \_\_\_\_ \_)
5. IOWA ADDITION  
(line 1 times line 4) \$ \_\_\_\_\_

Enter this number on the IA 1120F Schedule A, line 3. Attach a separate schedule of the Investment Assets in Investment Subsidiary and Total Bank Assets.

Add any contributions deducted in excess of the Federal limitation on a separate company basis.

Enter any net capital loss included in the computation of line one of the Iowa return on a separate company basis.

## SCHEDULE D INSTRUCTIONS

### Other Reductions:

Include the cash to accrual adjustment for Iowa Franchise Tax and for Federal tax exempt interest and dividends. Please provide the cash to accrual worksheets.

You may also deduct the interest expense to purchase or carry obligations, the interest from which is exempt from Federal income tax. The interest expense is disallowed under Sections 265(b) or 291(3)(1)(B) of the Internal Revenue Code.

Deduct any contributions previously not allowed as an Iowa deduction which was not taken at the Federal level.

Enter any net capital loss not allowed as an Iowa deduction which was not taken at the Federal level.

## SCHEDULE C2 INSTRUCTIONS

### Payments:

List the exact amount of each payment and the date it was paid.

## ALLOCATION DATA FOR FRANCHISE TAX

All financial institutions must complete the allocation schedule. If a financial institution has more office locations than space provided in the schedule on page 2 of the designated allocation schedule, do not complete it, but attach a separate schedule providing the same information. Indicate on the allocation schedule that allocation information is provided on a separate schedule. Exclude all non-Iowa locations.

Please check the branch locations on your prior returns to verify all branches were properly reported. If you discover errors on returns, submit a letter itemizing the net demand deposit percentage corrections.

**Iowa Branch Office Addresses.** Enter the street address for each Iowa branch office.

**Name of Iowa Incorporated City.** Enter the Iowa incorporated city where the branch is located. If the branch is located in an unincorporated area, enter "Rural."

**Business Activity.** The percentage of business activity carried on by each Iowa office listed on the schedule must be indicated for purposes of allocation. Do not enter the percentage of business activity for any office which is not located in Iowa. Calculate the percentage of business activity to the nearest one hundredth of 1% (Example: 73.52%). All financial institutions with the exception of production credit associations shall determine their business activity by a ratio of "total savings or customer deposits net of withdrawals" for each office location to the entire "total savings or customer deposits net of withdrawals" for all office locations. Production credit associations shall determine their business activity by ratio of "loan volume" for each office location to the entire "loan volume" for all office locations.

**City Code Numbers.** Enter the two-digit code for the city location in Iowa. Enter code "01" for county seat cities and "00" for rural locations in unincorporated areas. See the attached listing for your city code.

**County.** Enter the Iowa county name and number where each Iowa office of the financial institution is located. If a financial institution has an office location(s) outside the State of Iowa, please provide a separate schedule. Do not list the non-Iowa branch on the "Iowa Allocation Schedule."

**IMPORTANT:** Verify that the Iowa business activity percentages total exactly 100.00%.



**2001 IA 1120F Instructions: Please use this listing to complete Allocation Schedule, page 2, IA 1120F.**

| CITY NAME   | CITY CODE | CO. CODE | CITY NAME    | CITY CODE | CO. CODE | CITY NAME   | CITY CODE | CO. CODE | CITY NAME     | CITY CODE | CO. CODE | CITY NAME       | CITY CODE | CO. CODE |
|-------------|-----------|----------|--------------|-----------|----------|-------------|-----------|----------|---------------|-----------|----------|-----------------|-----------|----------|
| ACKLEY      | 02        | 35       | ATKINS       | 06        | 06       | BODE        | 06        | 46       | CEDAR RAPIDS  | 01        | 57       | COON RAPIDS     | 02        | 14       |
| ACKLEY      | 02        | 42       | ATLANTIC     | 01        | 15       | BONAPARTE   | 02        | 89       | CENTER JCTN   | 07        | 53       | COPPOCK         | 02        | 44       |
| ACKWORTH    | 05        | 91       | AUBURN       | 07        | 81       | BONDURANT   | 11        | 77       | CENTER POINT  | 03        | 57       | COPPOCK         | 03        | 51       |
| ADAIR       | 02        | 01       | AUDUBON      | 01        | 05       | BOONE       | 01        | 08       | CENTERVILLE   | 01        | 04       | COPPOCK         | 07        | 92       |
| ADAIR       | 04        | 39       | AURELIA      | 03        | 18       | BOUTON      | 08        | 25       | CENTRAL CITY  | 04        | 57       | CORALVILLE      | 02        | 52       |
| ADEL        | 02        | 25       | AURORA       | 07        | 10       | BOXHOLM     | 06        | 08       | CENTRALIA     | 10        | 31       | CORNING         | 01        | 02       |
| AFTON       | 02        | 88       | AVOCA        | 02        | 78       | BOYDEN      | 07        | 84       | CHARITON      | 01        | 59       | CORRECTIONVILLE | 04        | 97       |
| AGENCY      | 04        | 90       | AYRSHIRE     | 05        | 74       | BRADDYVILLE | 05        | 73       | CHARLES CITY  | 01        | 34       | CORWITH         | 05        | 41       |
| AINSWORTH   | 06        | 92       | BADGER       | 07        | 94       | BRADGATE    | 07        | 46       | CHARLOTTE     | 10        | 23       | CORYDON         | 01        | 93       |
| AKRON       | 02        | 75       | BAGLEY       | 07        | 39       | BRANDON     | 08        | 10       | CHARTER OAK   | 02        | 24       | COTTER          | 05        | 58       |
| ALBERT CITY | 03        | 11       | BALDWIN      | 06        | 49       | BRAYTON     | 03        | 05       | CHATSWORTH    | 10        | 84       | COULTER         | 06        | 35       |
| ALBIA       | 01        | 68       | BALLTOWN     | 07        | 31       | BREDA       | 04        | 14       | CHELSEA       | 07        | 86       | COUNCIL BLUFFS  | 01        | 78       |
| ALBION      | 03        | 64       | BANCROFT     | 02        | 55       | BRIDGEWATER | 05        | 01       | CHEROKEE      | 01        | 18       | CRAIG           | 07        | 75       |
| ALBURNETT   | 12        | 57       | BANKSTON     | 08        | 31       | BRIGHTON    | 03        | 92       | CHESTER       | 05        | 45       | CRAWFORDSVILLE  | 08        | 92       |
| ALDEN       | 04        | 42       | BARNES CITY  | 06        | 62       | BRISTOW     | 10        | 12       | CHILLICOTHE   | 06        | 90       | CRESCENT        | 08        | 78       |
| ALEXANDER   | 05        | 35       | BARNES CITY  | 05        | 79       | BRITT       | 01        | 41       | CHURDAN       | 02        | 37       | CRESCO          | 01        | 45       |
| ALGONA      | 01        | 55       | BARNUM       | 08        | 94       | BRONSON     | 15        | 97       | CINCINNATI    | 02        | 04       | CRESTON         | 01        | 88       |
| ALLEMAN     | 17        | 77       | BASSETT      | 06        | 19       | BROOKLYN    | 02        | 79       | CLARE         | 10        | 94       | CROMWELL        | 05        | 88       |
| ALLERTON    | 03        | 93       | BATAVIA      | 02        | 51       | BRUNSVILLE  | 06        | 75       | CLARENCE      | 05        | 16       | CRYSTAL LAKE    | 06        | 41       |
| ALLISON     | 05        | 12       | BATTLE CREEK | 03        | 47       | BUCK GROVE  | 09        | 24       | CLARINDA      | 01        | 73       | CUMBERLAND      | 05        | 15       |
| ALTA        | 02        | 11       | BAXTER       | 04        | 50       | BUCKEYE     | 07        | 42       | CLARION       | 01        | 99       | CUMMING         | 07        | 91       |
| ALTA VISTA  | 05        | 19       | BAYARD       | 05        | 39       | BUFFALO     | 07        | 82       | CLARKSVILLE   | 01        | 12       | CURLEW          | 06        | 74       |
| ALTON       | 02        | 84       | BEACON       | 04        | 62       | BUFFALO CTR | 02        | 95       | CLAYTON       | 09        | 22       | CUSHING         | 08        | 97       |
| ALTOONA     | 04        | 77       | BEACONSFLD   | 03        | 80       | BURLINGTON  | 01        | 29       | CLEARLAKE     | 02        | 17       | CYLINDER        | 07        | 74       |
| ALVORD      | 07        | 60       | BEAMAN       | 06        | 38       | BURT        | 03        | 55       | CLEARFIELD    | 02        | 80       | DAKOTA CITY     | 02        | 46       |
| AMES        | 01        | 85       | BEAVER       | 04        | 08       | BUSSEY      | 04        | 63       | CLEARFIELD    | 03        | 87       | DALLAS CENTER   | 03        | 25       |
| ANAMOSA     | 01        | 53       | BEDFORD      | 01        | 87       | CALAMUS     | 09        | 23       | CLEGHORN      | 04        | 18       | DANA            | 03        | 37       |
| ANDOVER     | 08        | 23       | BELLE PLAINE | 01        | 06       | CALLENDER   | 09        | 94       | CLEMONS       | 06        | 64       | DANBURY         | 05        | 97       |
| ANDREW      | 05        | 49       | BELLEVUE     | 02        | 49       | CALMAR      | 02        | 96       | CLERMONT      | 05        | 33       | DANVILLE        | 04        | 29       |
| ANITA       | 02        | 15       | BELMOND      | 03        | 99       | CALUMET     | 08        | 71       | CLINTON       | 01        | 23       | DAVENPORT       | 01        | 82       |
| ANKENY      | 05        | 77       | BENNETT      | 08        | 16       | CAMANCHE    | 03        | 23       | CLIO          | 05        | 93       | DAVIS CITY      | 03        | 27       |
| ANTHON      | 03        | 97       | BENTON       | 04        | 80       | CAMBRIDGE   | 04        | 85       | CLIVE         | 07        | 77       | DAWSON          | 09        | 25       |
| APLINGTON   | 06        | 12       | BERKLEY      | 05        | 08       | CANTRIL     | 06        | 89       | CLUTIER       | 08        | 86       | DAYTON          | 03        | 94       |
| ARCADIA     | 06        | 14       | BERNARD      | 09        | 31       | CARBON      | 02        | 02       | COBURG        | 04        | 69       | DESOTO          | 10        | 25       |
| ARCHER      | 07        | 71       | BERTRAM      | 13        | 57       | CARLISLE    | 02        | 91       | COGGON        | 08        | 57       | DEWITT          | 02        | 23       |
| AREDALE     | 09        | 12       | BETTENDORF   | 02        | 82       | CARPENTER   | 05        | 66       | COIN          | 06        | 73       | DECATUR         | 04        | 27       |
| ARION       | 07        | 24       | BEVINGTON    | 03        | 61       | CARROLL     | 01        | 14       | COLESBURG     | 05        | 28       | DECORAH         | 01        | 96       |
| ARISPE      | 04        | 88       | BEVINGTON    | 06        | 91       | CARSON      | 05        | 78       | COLFAX        | 02        | 50       | DEDHAM          | 07        | 14       |
| ARLINGTON   | 04        | 33       | BIRMINGHAM   | 05        | 89       | CARTER LAKE | 03        | 78       | COLLEGE SPRGS | 07        | 73       | DEEP RIVER      | 06        | 79       |
| ARMSTRONG   | 02        | 32       | BLAIRSBURG   | 05        | 40       | CASCADE     | 02        | 31       | COLLINS       | 10        | 85       | DEFIANCE        | 04        | 83       |
| ARNOLDS PRK | 03        | 30       | BLAIRSTOWN   | 03        | 06       | CASCADE     | 03        | 53       | COLO          | 05        | 85       | DELAWARE        | 06        | 28       |
| ARTHUR      | 04        | 47       | BLAKESBURG   | 05        | 90       | CASEY       | 03        | 01       | COLUMBUS CITY | 04        | 58       | DELHI           | 07        | 28       |
| ASBURY      | 06        | 31       | BLANCHARD    | 04        | 73       | CASEY       | 06        | 39       | COLUMBUS JCTN | 01        | 58       | DELMAR          | 04        | 23       |
| ASHTON      | 02        | 72       | BLENCOE      | 05        | 67       | CASTALIA    | 04        | 96       | COLWELL       | 04        | 34       | DELOIT          | 10        | 24       |
| ASPINWALL   | 08        | 24       | BLOCKTON     | 06        | 87       | CASTANA     | 06        | 67       | CONESVILLE    | 05        | 70       | DELPHOS         | 05        | 80       |
| ATALISSA    | 04        | 70       | BLOOMFIELD   | 01        | 26       | CEDAR FALLS | 02        | 07       | CONRAD        | 03        | 38       | DELTA           | 04        | 54       |
| ATHELSTAN   | 05        | 87       | BLUEGRASS    | 06        | 82       |             |           |          | CONWAY        | 07        | 87       | DENISON         | 01        | 24       |

| CITY NAME   | CITY CODE | CO. CODE | CITY NAME      | CITY CODE | CO. CODE | CITY NAME     | CITY CODE | CO. CODE | CITY NAME     | CITY CODE | CO. CODE | CITY NAME      | CITY CODE | CO. CODE |
|-------------|-----------|----------|----------------|-----------|----------|---------------|-----------|----------|---------------|-----------|----------|----------------|-----------|----------|
| DENVER      | 04        | 09       | ELKHART        | 12        | 77       | GARNAVILLO    | 06        | 22       | HANLONTOWN    | 05        | 98       | JACKSON JCTN   | 06        | 96       |
| DERBY       | 03        | 59       | ELKPORT        | 10        | 22       | GARNER        | 02        | 41       | HANSELL       | 08        | 35       | JAMAICA        | 08        | 39       |
| DES MOINES  | 01        | 77       | ELLIOTT        | 05        | 69       | GARRISON      | 07        | 06       | HARCOURT      | 12        | 94       | JANESVILLE     | 09        | 07       |
| DEXTER      | 04        | 25       | ELLSTON        | 07        | 80       | GARWIN        | 05        | 86       | HARDY         | 08        | 46       | JANESVILLE     | 05        | 09       |
| DIAGONAL    | 06        | 80       | ELLSWORTH      | 06        | 40       | GENEVA        | 07        | 35       | HARLAN        | 01        | 83       | JEFFERSON      | 01        | 37       |
| DICKENS     | 04        | 21       | ELMA           | 02        | 45       | GEORGE        | 02        | 60       | HARPER        | 09        | 54       | JESUP          | 02        | 10       |
| DIKE        | 04        | 38       | ELY            | 14        | 57       | GIBSON        | 08        | 54       | HARPERS FERRY | 05        | 03       | JEWELL         | 02        | 40       |
| DIXON       | 10        | 82       | EMERSON        | 03        | 65       | GILBERT       | 11        | 85       | HARRIS        | 04        | 72       | JOHNSTON       | 16        | 77       |
| DOLLIVER    | 04        | 32       | EMMETSBURG     | 01        | 74       | GILBERTVILLE  | 10        | 07       | HARTFORD      | 08        | 91       | JOICE          | 06        | 98       |
| DONAHUE     | 11        | 82       | EPWORTH        | 04        | 31       | GILLETT GROVE | 10        | 21       | HARTLEY       | 02        | 71       | JOLLEY         | 07        | 13       |
| DONNAN      | 10        | 33       | ESSEX          | 03        | 73       | GILMAN        | 04        | 64       | HARTWICK      | 08        | 79       | KALONA         | 02        | 92       |
| DONNELLSON  | 03        | 56       | ESTHERVILLE    | 01        | 32       | GILMORE CITY  | 03        | 46       | HARVEY        | 08        | 63       | KAMRAR         | 07        | 40       |
| DOON        | 03        | 60       | EVANSDALE      | 03        | 07       | GILMORE CITY  | 04        | 76       | HASTINGS      | 06        | 65       | KANAWHA        | 03        | 41       |
| DOUGHERTY   | 05        | 17       | EVERLY         | 02        | 21       | GLADBROOK     | 06        | 86       | HAVELOCK      | 06        | 76       | KELLERTON      | 08        | 80       |
| DOWCITY     | 03        | 24       | EXIRA          | 02        | 05       | GLENWOOD      | 01        | 65       | HAVERHILL     | 13        | 64       | KELLEY         | 13        | 85       |
| DOWS        | 04        | 35       | EXLINE         | 06        | 04       | GLIDDEN       | 05        | 14       | HAWARDEN      | 01        | 84       | KELLOGG        | 05        | 50       |
| DOWS        | 04        | 99       | FAIRBANK       | 03        | 10       | GOLDFIELD     | 05        | 99       | HAWKEYE       | 08        | 33       | KENSETT        | 07        | 98       |
| DRAKESVILLE | 02        | 26       | FAIRBANK       | 07        | 33       | GOODELL       | 07        | 41       | HAYESVILLE    | 10        | 54       | KENT           | 06        | 88       |
| DUBUQUE     | 01        | 31       | FAIRFAX        | 09        | 57       | GOOSE LAKE    | 11        | 23       | HAZLETON      | 04        | 10       | KEOKUK         | 02        | 56       |
| DUMONT      | 07        | 12       | FAIRFIELD      | 01        | 51       | GOWRIE        | 02        | 94       | HEDRICK       | 05        | 54       | KEOMAH VILLAGE | 10        | 62       |
| DUNCOMBE    | 11        | 94       | FARLEY         | 05        | 31       | GRAETTINGER   | 02        | 74       | HENDERSON     | 07        | 65       | KEOSAUQUA      | 01        | 89       |
| DUNDEE      | 08        | 28       | FARMERSBURG    | 11        | 22       | GRAF          | 12        | 31       | HEPBURN       | 08        | 73       | KEOTA          | 01        | 54       |
| DUNKERTON   | 08        | 07       | FARMINGTON     | 03        | 89       | GRAFTON       | 04        | 98       | HIAWATHA      | 05        | 57       | KESWICK        | 11        | 54       |
| DUNLAP      | 1         | 43       | FARNHAMVILLE   | 06        | 13       | GRAND JCTN    | 03        | 37       | HILLS         | 07        | 52       | KEYSTONE       | 08        | 06       |
| DURANGO     | 11        | 31       | FARRAGUT       | 04        | 36       | GRAND MOUND   | 05        | 23       | HILLSBORO     | 06        | 44       | KIMBALLTON     | 05        | 05       |
| DURANT      | 02        | 16       | FAYETTE        | 02        | 33       | GRAND RIVER   | 06        | 27       | HINTON        | 08        | 75       | KINGSLEY       | 03        | 75       |
| DURANT      | 08        | 70       | FENTON         | 10        | 55       | GRANDVIEW     | 07        | 58       | HOLLAND       | 07        | 38       | KINROSS        | 12        | 54       |
| DURANT      | 04        | 82       | FERGUSON       | 07        | 64       | GRANGER       | 11        | 25       | HOLSTEIN      | 01        | 47       | KIRKMAN        | 07        | 83       |
| DYERSVILLE  | 09        | 28       | FERTILE        | 03        | 98       | GRANT         | 06        | 69       | HOLY CROSS    | 13        | 31       | KIRKVILLE      | 07        | 90       |
| DYERSVILLE  | 03        | 31       | FLORIS         | 03        | 26       | GRANVILLE     | 11        | 84       | HOPKINTON     | 04        | 28       | KIRON          | 11        | 24       |
| DYSART      | 02        | 86       | FLOYD          | 05        | 34       | GRAVITY       | 08        | 87       | HORNICK       | 09        | 97       | KLEMME         | 04        | 41       |
| EAGLE GROVE | 02        | 99       | FONDA          | 01        | 76       | GRAY          | 04        | 05       | HOSPERS       | 08        | 84       | KNIERIM        | 08        | 13       |
| EARLHAM     | 02        | 61       | FONTANELLE     | 06        | 01       | GREELEY       | 10        | 28       | HOUGHTON      | 08        | 56       | KNOXVILLE      | 01        | 63       |
| EARLING     | 05        | 83       | FOREST CITY    | 09        | 41       | GREENISLAND   | 07        | 49       | HUBBARD       | 05        | 42       | LA MOTTE       | 09        | 49       |
| EARLVILLE   | 02        | 28       | FOREST CITY    | 01        | 95       | GREENE        | 02        | 12       | HUDSON        | 05        | 07       | LA PORTE CITY  | 06        | 07       |
| EARLY       | 04        | 81       | FORT ATKINSON  | 05        | 96       | GREENFIELD    | 01        | 01       | HULL          | 03        | 84       | LACONA         | 09        | 91       |
| EAST PERU   | 04        | 61       | FORT DODGE     | 01        | 94       | GREENVILLE    | 06        | 21       | HUMBOLDT      | 01        | 46       | LADORA         | 05        | 48       |
| EDDYVILLE   | 02        | 62       | FORT MADISON   | 01        | 56       | GRIMES        | 08        | 77       | HUMESTON      | 04        | 93       | LAKECITY       | 01        | 13       |
| EDDYVILLE   | 02        | 68       | FOSTORIA       | 05        | 21       | GRINNELL      | 01        | 79       | HURSTVILLE    | 08        | 49       | LAKEMILLS      | 03        | 95       |
| EDDYVILLE   | 03        | 90       | FRANKLIN       | 06        | 56       | GRISWOLD      | 03        | 15       | HUXLEY        | 12        | 85       | LAKEPARK       | 04        | 30       |
| EDGEWOOD    | 05        | 22       | FRASER         | 07        | 08       | GRUNDY CENTER | 01        | 38       | IDA GROVE     | 02        | 47       | LAKEVIEW       | 02        | 81       |
| EDGEWOOD    | 03        | 28       | FREDERICKSBURG | 03        | 19       | GRUVER        | 05        | 32       | IMOGENE       | 05        | 36       | LAKESIDE       | 07        | 11       |
| ELBERON     | 09        | 86       | FREDERIKA      | 07        | 09       | GUERNSEY      | 07        | 79       | INDEPENDENCE  | 01        | 10       | LAKOTA         | 11        | 55       |
| ELDON       | 02        | 90       | FREDONIA       | 06        | 58       | GUTHRIE CNTR  | 01        | 39       | INDIANOLA     | 01        | 91       | LAMBS GROVE    | 07        | 50       |
| ELDORA      | 03        | 42       | FREMONT        | 07        | 62       | GUTTENBERG    | 02        | 22       | INWOOD        | 04        | 60       | LAMONI         | 01        | 27       |
| ELDRIDGE    | 07        | 82       | FRUITLAND      | 10        | 70       | HALBUR        | 08        | 14       | IONIA         | 07        | 19       | LAMONT         | 05        | 10       |
| ELGIN       | 06        | 33       | GALT           | 06        | 99       | HAMBURG       | 01        | 36       | IOWACITY      | 01        | 52       | LANESBORO      | 09        | 14       |
| ELKHORN     | 02        | 83       | GALVA          | 05        | 47       | HAMILTON      | 07        | 63       | IOWAFALLS     | 01        | 42       | LANSING        | 02        | 03       |
| ELK RUN HTS | 04        | 07       | GARBER         | 12        | 22       | HAMPTON       | 01        | 35       | IRETON        | 09        | 84       | LARCHWOOD      | 05        | 60       |
| ELKADER     | 01        | 22       | GARDEN GROVE   | 05        | 27       | HANCOCK       | 09        | 78       | IRWIN         | 06        | 83       | LARRABEE       | 05        | 18       |

| CITY NAME    | CITY CODE | CO. CODE | CITY NAME      | CITY CODE | CO. CODE | CITY NAME       | CITY CODE | CO. CODE | CITY NAME     | CITY CODE | CO. CODE | CITY NAME      | CITY CODE | CO. CODE |
|--------------|-----------|----------|----------------|-----------|----------|-----------------|-----------|----------|---------------|-----------|----------|----------------|-----------|----------|
| LATIMER      | 09        | 35       | LYTTON         | 08        | 81       | MIDDLETOWN      | 05        | 29       | NEW MARKET    | 04        | 87       | OYENS          | 09        | 75       |
| LAUREL       | 08        | 64       | MACEDONIA      | 10        | 78       | MILES           | 10        | 49       | NEW PROVIDNCE | 08        | 42       | PACIFIC JCTN   | 04        | 65       |
| LAURENS      | 02        | 76       | MACKSBURG      | 05        | 61       | MILFORD         | 01        | 30       | NEW SHARON    | 03        | 62       | PACKWOOD       | 06        | 51       |
| LAWLER       | 04        | 19       | MADRID         | 02        | 08       | MILLERSBURG     | 06        | 48       | NEW VIENNA    | 15        | 31       | PALMER         | 07        | 76       |
| LAWTON       | 10        | 97       | MAGNOLIA       | 06        | 43       | MILLERTON       | 07        | 93       | NEW VIRGINIA  | 11        | 91       | PALO           | 15        | 57       |
| LECLAIRE     | 05        | 82       | MALCOM         | 09        | 79       | MILLVILLE       | 19        | 22       | NEWELL        | 05        | 11       | PANAMA         | 08        | 83       |
| LEMARS       | 01        | 75       | MALLARD        | 08        | 74       | MILO            | 04        | 91       | NEWHALL       | 11        | 06       | PANORA         | 02        | 39       |
| LEROY        | 07        | 27       | MALOY          | 09        | 80       | MILTON          | 04        | 89       | NEWTON        | 01        | 50       | PANORAMA PARK  | 16        | 82       |
| LEDYARD      | 12        | 55       | MALVERN        | 02        | 65       | MINBURN         | 13        | 25       | NICHOLS       | 06        | 70       | PARKERSBURG    | 03        | 12       |
| LEGRAND      | 09        | 64       | MANCHESTER     | 01        | 28       | MINDEN          | 12        | 78       | NODAWAY       | 03        | 02       | PARNELL        | 07        | 48       |
| LEHIGH       | 04        | 94       | MANILLA        | 04        | 24       | MINGO           | 09        | 50       | NORA SPRINGS  | 02        | 34       | PATON          | 06        | 37       |
| LEIGHTON     | 08        | 62       | MANLY          | 01        | 98       | MISSOURI VALLEY | 03        | 43       | N BUENA VISTA | 15        | 22       | PATTERSON      | 06        | 61       |
| LELAND       | 05        | 95       | MANNING        | 03        | 14       | MITCHELL        | 07        | 66       | NORTH ENGLISH | 02        | 48       | PAULLINA       | 03        | 71       |
| LENOX        | 02        | 87       | MANSON         | 02        | 13       | MITCHELLVILLE   | 09        | 77       | NORTH ENGLISH | 02        | 54       | PELLA          | 02        | 63       |
| LEON         | 02        | 27       | MAPLETON       | 02        | 67       | MODALE          | 07        | 43       | NORTH LIBERTY | 08        | 52       | PEOSTA         | 16        | 31       |
| LESTER       | 08        | 60       | MAQUOKETA      | 01        | 49       | MONDAMIN        | 08        | 43       | N WASHINGTON  | 08        | 19       | PERRY          | 01        | 25       |
| LETTS        | 08        | 58       | MARATHON       | 04        | 11       | MONETA          | 09        | 71       | NORTHBORO     | 09        | 73       | PERSIA         | 09        | 43       |
| LEWIS        | 04        | 15       | MARBLEROCK     | 06        | 34       | MONMOUTH        | 11        | 49       | NORTHWOOD     | 02        | 98       | PETERSON       | 03        | 21       |
| LIBERTYVILLE | 04        | 51       | MARCUS         | 02        | 18       | MONONA          | 03        | 22       | NORWALK       | 03        | 91       | PIERSON        | 12        | 97       |
| LIDDERDALE   | 10        | 14       | MARENGO        | 01        | 48       | MONROE          | 03        | 50       | NORWAY        | 12        | 06       | PILOT MOUND    | 09        | 08       |
| LIME SPRINGS | 03        | 45       | MARION         | 02        | 57       | MONTEZUMA       | 03        | 79       | NUMA          | 07        | 04       | PIONEER        | 10        | 46       |
| LINCOLN      | 10        | 86       | MARNE          | 06        | 15       | MONTICELLO      | 02        | 53       | OAKLAND       | 04        | 78       | PISGAH         | 10        | 43       |
| LINDEN       | 12        | 25       | MARQUETTE      | 07        | 22       | MONTOUR         | 11        | 86       | OAKLAND ACRES | 13        | 50       | PLAINFIELD     | 08        | 09       |
| LINEVILLE    | 06        | 93       | MARSHALLTOWN   | 01        | 64       | MONTROSE        | 04        | 56       | OAKVILLE      | 09        | 58       | PLANO          | 08        | 04       |
| LINN GROVE   | 10        | 11       | MARTELLE       | 08        | 53       | MOORHEAD        | 07        | 67       | OCHEYEDAN     | 03        | 72       | PLEASANT HILL  | 13        | 77       |
| LISBON       | 06        | 57       | MARTENSDALE    | 10        | 91       | MOORLAND        | 13        | 94       | OEBOLT        | 03        | 81       | PLEASANT PLAIN | 07        | 51       |
| LISCOMB      | 10        | 64       | MARTINSBURG    | 13        | 54       | MORAVIA         | 03        | 04       | OELWEIN       | 01        | 33       | PLEASANTON     | 08        | 27       |
| LITTLE ROCK  | 06        | 60       | MARYSVILLE     | 09        | 63       | MORLEY          | 09        | 53       | OGDEN         | 03        | 08       | PLEASANTVILLE  | 03        | 63       |
| LITTLE SIOUX | 05        | 43       | MASONCITY      | 01        | 17       | MORNING SUN     | 03        | 58       | OKOBOJI       | 05        | 30       | PLOVER         | 08        | 76       |
| LITTLEPORT   | 13        | 22       | MASONVILLE     | 11        | 28       | MORRISON        | 08        | 38       | OLDS          | 08        | 44       | PLYMOUTH       | 07        | 17       |
| LIVERMORE    | 04        | 46       | MASSENA        | 07        | 15       | MOULTON         | 04        | 04       | OLIN          | 04        | 53       | POCAHONTAS     | 03        | 76       |
| LOCKRIDGE    | 05        | 51       | MATLOCK        | 12        | 84       | MOUNT AUBURN    | 10        | 06       | OLLIE         | 14        | 54       | POLK CITY      | 10        | 77       |
| LOGAN        | 02        | 43       | MAURICE        | 13        | 84       | MOUNT AYR       | 01        | 80       | ONAWA         | 01        | 67       | POMEROY        | 05        | 13       |
| LOHRVILLE    | 04        | 13       | MAXWELL        | 06        | 85       | MOUNT PLEASANT  | 01        | 44       | ONEIDA        | 12        | 28       | POPEJOY        | 10        | 35       |
| LONE ROCK    | 13        | 55       | MAYNARD        | 09        | 33       | MOUNT STERLING  | 07        | 89       | ONSLow        | 10        | 53       | PORTSMOUTH     | 09        | 83       |
| LONE TREE    | 03        | 52       | MAYSVILLE      | 13        | 82       | MOUNT UNION     | 07        | 44       | ORANGE CITY   | 04        | 84       | POSTVILLE      | 03        | 03       |
| LONG GROVE   | 12        | 82       | MCCALLSBURG    | 14        | 85       | MOUNT VERNON    | 07        | 57       | ORCHARD       | 08        | 66       | PRAIRIE CITY   | 06        | 50       |
| LORIMOR      | 03        | 88       | MCCAUSLAND     | 14        | 82       | MOVILLE         | 02        | 97       | ORIENT        | 07        | 01       | PRAIRIEBURG    | 16        | 57       |
| LOST NATION  | 06        | 23       | MCCLELLAND     | 11        | 78       | MURRAY          | 02        | 20       | ORLEANS       | 07        | 30       | PRESCOTT       | 04        | 02       |
| LOVILIA      | 03        | 68       | MCGREGOR       | 08        | 22       | MUSCATINE       | 01        | 70       | OSAGE         | 01        | 66       | PRESTON        | 03        | 49       |
| LOW MOOR     | 12        | 23       | MCINTIRE       | 06        | 66       | MYSTIC          | 05        | 04       | OSCEOLA       | 01        | 20       | PRIMGHAR       | 04        | 71       |
| LOWDEN       | 06        | 16       | MECHANICSVILLE | 03        | 16       | NASHUA          | 02        | 19       | OSKALOOSA     | 01        | 62       | PRINCETON      | 08        | 82       |
| LUANA        | 14        | 22       | MEDIAPOLIS     | 02        | 29       | NEMAHA          | 09        | 81       | OSSIAN        | 03        | 96       | PROMISE CITY   | 08        | 93       |
| LUCAS        | 04        | 59       | MELBOURNE      | 05        | 64       | NEOLA           | 06        | 78       | OSTERDOCK     | 16        | 22       | PROTIVIN       | 06        | 45       |
| LUTHER       | 08        | 08       | MELCHER-DALLAS | 05        | 63       | NEVADA          | 02        | 85       | OTHO          | 05        | 94       | PULASKI        | 04        | 26       |
| LUVERNE      | 05        | 46       | MELROSE        | 04        | 68       | NEW ALBIN       | 04        | 03       | OTO           | 11        | 97       | QUASQUETON     | 09        | 10       |
| LUVERNE      | 04        | 55       | MELVIN         | 05        | 72       | NEW HAMPTON     | 01        | 19       | OTTOSEN       | 09        | 46       | QUIMBY         | 07        | 18       |
| LUXEMBURG    | 14        | 31       | MENLO          | 09        | 39       | NEW HARTFORD    | 08        | 12       | OTTUMWA       | 01        | 90       | RADCLIFFE      | 06        | 42       |
| LUZERNE      | 09        | 06       | MERIDEN        | 06        | 18       | NEW LIBERTY     | 15        | 82       | OWASA         | 09        | 42       | RAKE           | 06        | 95       |
| LYNNVILLE    | 08        | 50       | MERRILL        | 05        | 75       | NEW LONDON      | 02        | 44       | OXFORD        | 04        | 52       | RALSTON        | 11        | 14       |
| LYTTON       | 12        | 13       | MESERVEY       | 06        | 17       |                 |           |          | OXFORD JCTN   | 05        | 53       | RALSTON        | 07        | 37       |

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|---------------|-----------|----------|----------------|-----------|----------|----------------|-----------|----------|-----------------|-----------|----------|--------------|-----------|----------|
| RANDALIA      | 11        | 33       | SAC CITY       | 01        | 81       | SPRINGVILLE    | 10        | 57       | TORONTO         | 13        | 23       | WEBSTER      | 17        | 54       |
| RANDALL       | 08        | 40       | SAGEVILLE      | 17        | 31       | ST ANSGAR      | 02        | 66       | TRAER           | 04        | 86       | WEBSTER CITY | 01        | 40       |
| RANDOLPH      | 06        | 36       | SAINT ANTHONY  | 12        | 64       | ST DONATUS     | 15        | 49       | TREYNOR         | 13        | 09       | WELDON       | 10        | 27       |
| RATHBUN       | 09        | 04       | SAINT CHARLES  | 07        | 61       | ST LUCAS       | 12        | 33       | TRIPOLI         | 03        | 09       | WELLMAN      | 05        | 92       |
| RAYMOND       | 11        | 07       | SALEM          | 10        | 44       | ST MARYS       | 14        | 91       | TRUESDALE       | 09        | 11       | WELLSBURG    | 05        | 38       |
| READLYN       | 06        | 09       | SALIX          | 13        | 97       | ST OLAF        | 17        | 22       | TRURO           | 08        | 61       | WELTON       | 14        | 23       |
| REASNOR       | 10        | 50       | SANBORN        | 05        | 71       | ST PAUL        | 07        | 56       | TURIN           | 10        | 67       | WESLEY       | 07        | 55       |
| REDOAK        | 01        | 69       | SANDYVILLE     | 12        | 91       | STACYVILLE     | 04        | 66       | UDELL           | 10        | 04       | WEST BEND    | 08        | 55       |
| REDDING       | 10        | 80       | SCARVILLE      | 07        | 95       | STANHOPE       | 09        | 40       | UNDERWOOD       | 14        | 78       | WEST BEND    | 04        | 74       |
| REDFIELD      | 05        | 25       | SCHALLER       | 05        | 81       | STANLEY        | 11        | 10       | UNION           | 11        | 42       | WEST BRANCH  | 04        | 16       |
| REINBECK      | 02        | 38       | SCHLESWIG      | 05        | 24       | STANTON        | 03        | 69       | UNIONVILLE      | 11        | 04       | W BURLINGTON | 03        | 29       |
| REMBRANDT     | 08        | 11       | SCRANTON       | 04        | 37       | STANWOOD       | 07        | 16       | UNIVERSITY HTS  | 06        | 52       | WEST CHESTER | 09        | 92       |
| REMTSEN       | 04        | 75       | SEARSBORO      | 10        | 79       | STATE CENTER   | 02        | 64       | UNIVERSITY PARK | 05        | 62       | W DES MOINES | 02        | 77       |
| RENWICK       | 11        | 46       | SERGEANT BLUFF | 06        | 97       | STEAMBOAT ROCK | 10        | 42       | URBANA          | 13        | 06       | WESTLIBERTY  | 02        | 70       |
| RHODES        | 11        | 64       | SEYMOUR        | 02        | 93       | STOCKPORT      | 08        | 89       | URBANDALE       | 03        | 77       | WEST OKOBOJI | 11        | 30       |
| RICEVILLE     | 04        | 45       | SHAMBAUGH      | 10        | 73       | STOCKTON       | 07        | 70       | UTE             | 03        | 67       | WEST POINT   | 05        | 56       |
| RICEVILLE     | 03        | 66       | SHANNON CITY   | 11        | 80       | STORM LAKE     | 01        | 11       | VAIL            | 06        | 24       | WEST UNION   | 03        | 33       |
| RICHLAND      | 06        | 54       | SHANNON CITY   | 07        | 88       | STORY CITY     | 03        | 85       | VALERIA         | 12        | 50       | WESTFIELD    | 11        | 75       |
| RICKARDSVILLE | 21        | 31       | SHARPSBURG     | 09        | 87       | STOUT          | 09        | 38       | VAN HORNE       | 05        | 06       | WESTGATE     | 15        | 33       |
| RICKETTS      | 12        | 24       | SHEFFIELD      | 03        | 35       | STRATFORD      | 03        | 40       | VAN METER       | 14        | 25       | WESTPHALIA   | 11        | 83       |
| RIDGEWAY      | 07        | 96       | SHELBY         | 15        | 78       | STRATFORD      | 06        | 94       | VAN WERT        | 09        | 27       | WESTSIDE     | 13        | 24       |
| RINARD        | 09        | 13       | SHELBY         | 03        | 83       | STRAWBERRY PT  | 04        | 22       | VARINA          | 10        | 76       | WESTWOOD     | 11        | 44       |
| RINGSTED      | 03        | 32       | SHELD AHL      | 10        | 08       | STRUBLE        | 10        | 75       | VENTURA         | 03        | 17       | WHAT CHEER   | 07        | 54       |
| RIPPEY        | 08        | 37       | SHELD AHL      | 15        | 77       | STUART         | 04        | 01       | VICTOR          | 04        | 48       | WHEATLAND    | 07        | 23       |
| RIVERDALE     | 18        | 82       | SHELD AHL      | 15        | 85       | STUART         | 03        | 39       | VICTOR          | 04        | 79       | WHITING      | 04        | 67       |
| RIVERSIDE     | 04        | 92       | SHELDON        | 01        | 71       | SULLY          | 11        | 50       | VILLISCA        | 02        | 69       | WHITTEMORE   | 09        | 55       |
| RIVERTON      | 07        | 36       | SHELL ROCK     | 04        | 12       | SUMNER         | 02        | 09       | VINCENT         | 14        | 94       | WHITTEN      | 42        | 42       |
| ROBINS        | 17        | 57       | SHELLSBURG     | 04        | 06       | SUPERIOR       | 08        | 30       | VINING          | 12        | 86       | WILLEY       | 13        | 14       |
| ROCK FALLS    | 08        | 17       | SHENANDOAH     | 02        | 73       | SUTHERLAND     | 06        | 71       | VINTON          | 02        | 06       | WILLIAMS     | 04        | 40       |
| ROCK RAPIDS   | 01        | 60       | SHERRILL       | 18        | 31       | SWALEDALE      | 09        | 17       | VOLGA           | 18        | 22       | WILLIAMSBURG | 03        | 48       |
| ROCK VALLEY   | 05        | 84       | SHUEYVILLE     | 11        | 52       | SWAN           | 10        | 63       | WADENA          | 13        | 33       | WILLIAMSON   | 05        | 59       |
| ROCKFORD      | 03        | 34       | SIBLEY         | 01        | 72       | SWEACITY       | 05        | 55       | WAHPETON        | 10        | 30       | WILTON       | 03        | 70       |
| ROCKWELL      | 04        | 17       | SIDNEY         | 02        | 36       | SWISHER        | 09        | 52       | WALCOTT         | 09        | 70       | WINDSOR HGTS | 06        | 77       |
| ROCKWELL CITY | 03        | 13       | SIGOURNEY      | 03        | 54       | TABOR          | 03        | 36       | WALCOTT         | 09        | 82       | WINFIELD     | 04        | 44       |
| RODMAN        | 09        | 74       | SILVER CITY    | 08        | 65       | TABOR          | 05        | 65       | WALFORD         | 14        | 06       | WINTERSET    | 01        | 61       |
| RODNEY        | 08        | 67       | SIoux CENTER   | 06        | 84       | TAMA           | 01        | 86       | WALFORD         | 18        | 57       | WINTHROP     | 06        | 10       |
| ROLAND        | 07        | 85       | SIoux CITY     | 01        | 97       | TEMPLETON      | 12        | 14       | WALKER          | 11        | 57       | WIOTA        | 08        | 15       |
| ROLFE         | 05        | 76       | SIoux RAPIDS   | 06        | 11       | TENNANT        | 10        | 83       | WALLLAKE        | 06        | 81       | WODEN        | 08        | 41       |
| ROME          | 09        | 44       | SLATER         | 08        | 85       | TERRIL         | 09        | 30       | WALLINGFORD     | 06        | 32       | WOODBINE     | 04        | 43       |
| ROSE HILL     | 09        | 62       | SLOAN          | 07        | 97       | THAYER         | 08        | 88       | WALNUT          | 07        | 78       | WOODBURN     | 03        | 20       |
| ROSSIE        | 07        | 21       | SMITHLAND      | 14        | 97       | THOMPSON       | 04        | 95       | WAPELLO         | 02        | 58       | WOODWARD     | 07        | 25       |
| ROWAN         | 07        | 99       | SOLDIER        | 09        | 67       | THOR           | 13        | 46       | WASHINGTON      | 01        | 92       | WOOLSTOCK    | 08        | 99       |
| ROWLEY        | 10        | 10       | SOLOn          | 05        | 52       | THORNBURG      | 16        | 54       | WASHTA          | 08        | 18       | WORTHINGTON  | 19        | 31       |
| ROYAL         | 08        | 21       | SOMERS         | 10        | 13       | THORNTON       | 10        | 17       | WATERLOO        | 01        | 07       | WYOMING      | 06        | 53       |
| RUDD          | 07        | 34       | SOUTH ENGLISH  | 15        | 54       | THURMAN        | 08        | 36       | WATERVILLE      | 06        | 03       | YALE         | 10        | 39       |
| RUNNELLS      | 14        | 77       | SPENCER        | 01        | 21       | TIFFIN         | 10        | 52       | WAUCOMA         | 14        | 33       | YETTER       | 11        | 13       |
| RUSSELL       | 02        | 59       | SPILLVILLE     | 08        | 96       | TINGLEY        | 12        | 80       | WAUKEE          | 06        | 25       | YORKTOWN     | 11        | 73       |
| RUTHVEN       | 03        | 74       | SPIRITLAKE     | 02        | 30       | TIPTON         | 01        | 16       | WAUKON          | 01        | 03       | ZEARING      | 09        | 85       |
| RUTLAND       | 12        | 46       | SPRAGUEVILLE   | 12        | 49       | TITONKA        | 06        | 55       | WAVERLY         | 01        | 09       | ZWINGLE      | 20        | 31       |
| RYAN          | 13        | 28       | SPRING HILL    | 13        | 91       | TOLEDO         | 03        | 86       | WAYLAND         | 03        | 44       | ZWINGLE      | 14        | 49       |
| SABULA        | 04        | 49       | SPRINGBROOK    | 13        | 49       |                |           |          | WEBB            | 09        | 21       |              |           |          |