

2002 IA 1040 Iowa Individual Income Tax Long Form

or fiscal year beginning ___/___/2002 and ending ___/___/___

STEP 1: Fill in all spaces. You MUST fill in your Social Security Number.

Last name		Your first name/middle initial		Social Security Number	
Spouse's last name		Spouse's first name/middle initial		Social Security Number	

Current mailing address (number and street, apartment, lot or suite number) or PO Box

City, State, ZIP

Are your name, your spouse's name, if applicable, and your address the same as on last year's return?
 YES NO

Your Occupation	
Spouse's Occupation	
Residence on 12/31/02	
County No.	Sch. Dist. No.
School District Name	

STEP 2 Filing Status: Mark one box only.

1	Single: Were you claimed as a dependent on another person's Iowa return? <input type="checkbox"/> YES <input type="checkbox"/> NO <input checked="" type="checkbox"/>
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4)
3	Married filing separately on this combined return. Spouse use column B.
4	Married filing separate returns. Spouse's name: _____ SSN: _____ <input checked="" type="checkbox"/> 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 Social Security Number below.
6	Qualifying widow(er) with dependent child. Name: _____ SSN: _____

STEP 3 Exemptions

YOU (and spouse IF filing jointly)	a. Personal Credit: Enter 1 (Enter 2 if filing joint or head of household)	<input checked="" type="checkbox"/>	X \$ 40 = \$ _____
	b. Enter 1 for each spouse who is 65 or older and/or 1 for each spouse who is blind	<input checked="" type="checkbox"/>	X \$ 20 = \$ _____
	c. Dependents: Enter 1 for each dependent	<input checked="" type="checkbox"/>	X \$ 40 = \$ _____
	d. Enter first names of dependents here: _____		e. TOTAL \$ _____
SPOUSE (IF filing status 3)	a. Personal Credit: Enter 1	<input checked="" type="checkbox"/>	X \$ 40 = \$ _____
	b. Enter 1 if 65 or older and/or 1 if blind	<input checked="" type="checkbox"/>	X \$ 20 = \$ _____
	c. Dependents: Enter 1 for each dependent	<input checked="" type="checkbox"/>	X \$ 40 = \$ _____
	d. Enter first names of dependents here: _____		e. TOTAL \$ _____

STEP 4

Figure your gross income

	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc.	1. _____ .00	_____ .00
2. Taxable interest income. If more than \$1,500, complete Sch. B	2. _____ .00	_____ .00
3. Ordinary dividend income. If more than \$1,500, complete Sch. B	3. _____ .00	_____ .00
4. Alimony received	4. _____ .00	_____ .00
5. Business income/(loss) from Federal Schedule C or C-EZ	5. _____ .00	_____ .00
6. Capital gain/(loss) from Federal Schedule D	6. _____ .00	_____ .00
7. Other gains/(losses) from Federal form 4797	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/(loss) from Federal Schedule F	11. _____ .00	_____ .00
12. Unemployment compensation	12. _____ .00	_____ .00
13. Taxable Social Security benefits	13. _____ .00	_____ .00
14. Other income, gambling income, bonus depreciation adjustment ...	14. _____ .00	_____ .00
15. GROSS INCOME. ADD lines 1-14	15. _____ .00 <input checked="" type="checkbox"/>	_____ .00

STEP 5

Figure your adjustments to income

16. Payments to an IRA, KEOGH or SEP	16. _____ .00	_____ .00
17. One-half of 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 <input checked="" type="checkbox"/>	_____ .00
22. Moving expense deduction from Federal form 3903	22. _____ .00	_____ .00
23. Iowa capital gains deduction.	23. _____ .00 <input checked="" type="checkbox"/>	_____ .00
24. Other adjustments	24. _____ .00	_____ .00
25. Total adjustments. ADD lines 16-24	25. _____ .00 <input checked="" type="checkbox"/>	_____ .00
26. NET INCOME. SUBTRACT line 25 from line 15	26. _____ .00 <input checked="" type="checkbox"/>	_____ .00

STEP 6

Figure your Federal tax addition and deduction

27. Federal income tax refund received in 2002	27. _____ .00 <input checked="" type="checkbox"/>	_____ .00
(Do NOT include special Federal Tax Rebate)		
28. Self-employment/household employment taxes	28. _____ .00 <input checked="" type="checkbox"/>	_____ .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 <input checked="" type="checkbox"/>	_____ .00
32. Federal estimated tax payments made in 2002	32. _____ .00 <input checked="" type="checkbox"/>	_____ .00
33. Additional Federal tax paid in 2002 for 2001 and prior years	33. _____ .00 <input checked="" type="checkbox"/>	_____ .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, side 2	35. _____ .00	_____ .00

Staple W-2s, payment, and voucher here.

B. Spouse/Status 3 A. You or Joint B. Spouse/Status 3 A. You or Joint

STEP 7 36. BALANCE. From side 1, line 35. 36. _____ .00 _____ .00

37. Total itemized deductions from Federal Schedule A . 37. _____ .00 _____ .00

Taxpayers with bonus depreciation must use Iowa Schedule A

38. Iowa income tax if included in line 37 38. _____ .00 _____ .00

39. BALANCE. SUBTRACT line 38 from line 37. 39. _____ .00 _____ .00

40. Other deductions. 40. _____ .00 _____ .00

41. Deduction. Check one box. Itemized. Add lines 39 and 40. Standard. 41. _____ .00 ▲ _____ .00

Complete lines 37-40 ONLY if you itemize.

STEP 8 42. **TAXABLE INCOME.** SUBTRACT line 41 from line 36. 42. _____ .00 _____ .00

43. Tax from tables or alternate tax 43. _____ .00 ▲ _____ .00

44. Iowa lump-sum tax. 25% of Federal tax from form 4972. 44. _____ .00 ▲ _____ .00

45. Iowa minimum tax. Attach IA 6251. 45. _____ .00 ▲ _____ .00

46. Total tax. ADD lines 43, 44 and 45. 46. _____ .00 _____ .00

47. Total exemption credit amount(s) from Step 3, side 1 47. _____ .00 _____ .00

48. Iowa earned income credit: **6.5% (.065) of Federal credit** 48. _____ .00 ▲ _____ .00

49. Tuition and textbook credit. 49. _____ .00 ▲ _____ .00

50. Total credits. ADD lines 47, 48 and 49. 50. _____ .00 _____ .00

51. BALANCE. SUBTRACT line 50 from line 46. If less than zero, enter zero. 51. _____ .00 ▲ _____ .00

52. Credit for nonresident or part-year resident. Attach IA 126 and Federal return. 52. _____ .00 ▲ _____ .00

53. BALANCE. SUBTRACT line 52 from line 51. 53. _____ .00 _____ .00

54. Other Iowa credits. 54. _____ .00 ▲ _____ .00

55. BALANCE. SUBTRACT line 54 from line 53. 55. _____ .00 _____ .00

56. School district surtax/EMS surtax. (take percentage from table, multiply by line 55). 56. _____ .00 ▲ _____ .00

57. Total Tax. ADD lines 55 and 56. 57. _____ .00 ▲ _____ .00

58. Total tax before contributions. ADD Columns A & B on line 57 and enter here. 58. _____ .00

59. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.
 Fish/Wildlife 59a: ▲ _____ State Fair 59b: ▲ _____ Keep Iowa Beautiful 59c: ▲ _____ ADD Enter total. 59. _____ .00

STEP 9 60. **TOTAL TAX AND CONTRIBUTIONS.** ADD lines 58 and 59. 60. _____ .00

61. Iowa income tax withheld. 61. _____ .00 ▲ _____ .00

62. Estimate and voucher payments made for tax year 2002 62. _____ .00 ▲ _____ .00

63. Out-of-state tax credit. Attach IA 130. 63. _____ .00 ▲ _____ .00

64. Motor vehicle fuel tax credit. Attach IA 4136. 64. _____ .00 ▲ _____ .00

65. Child and dependent care credit. 65. _____ .00 ▲ _____ .00

66. Other refundable credits. 66. _____ .00 ▲ _____ .00

67. TOTAL. ADD lines 61-66. 67. _____ .00 _____ .00

STEP 10 68. **TOTAL CREDITS.** ADD columns A and B on line 67 and enter here. 68. _____ .00

69. If line 68 is more than line 60, SUBTRACT line 60 from line 68. This is the amount you overpaid. 69. ▲ _____ .00

70. Amount of line 69 to be **REFUNDED** REFUND 70. ▲ _____ .00

Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120

71. Amount of line 69 to be **applied to your 2003 estimated tax** 71. _____ .00 ▲ _____ .00

72. If line 68 is less than line 60, SUBTRACT line 68 from line 60. This is the AMOUNT OF TAX YOU OWE. 72. ▲ _____ .00

73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. Check if annualized income method is used 73. ▲ _____ .00

74. Penalty and interest. 74a. Penalty. _____ .00 ▲ 74b. Interest _____ .00 ▲ ADD Enter total 74. _____ .00

75. **TOTAL AMOUNT DUE.** ADD lines 72, 73 and 74, and enter here. PAY THIS AMOUNT 75. ▲ _____ .00

E - pay by credit card or by transfer from your bank account. Go to www.state.ia.us/tax. This is a secure site.
To pay by mail: Iowa Income Tax - Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to TREASURER, STATE OF IOWA.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE ▲ YOURSELF	
\$1.50 to Republican Party <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Republican Party
\$1.50 to Democratic Party <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Democratic Party
\$1.50 to Green Party <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Green Party
\$1.50 to Campaign Fund <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Campaign Fund

STEP 12 NEXT YEAR,

Would you like to receive a booklet? This option is not available to electronic filers.

▲ 0. Yes
 1. No

STEP 13 COW-CALF REFUND Attach IA 132.

Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).

Spouse: \$ _____ .00 ▲
 You: \$ _____ .00 ▲

STEP 14 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.

PLEASE SIGN HERE

SIGN HERE

SIGN HERE

- Verify your Social Security Number(s)
- Recheck your math
- Attach all W-2s

Your Signature _____	Date _____	Preparer's Signature _____	Date _____
Spouse's Signature _____	Date _____	Address _____	
Daytime Telephone Number _____		Daytime Telephone Number _____	Identification Number _____