



Iowa Corporation Income Tax Return - Long Form

From ___/___/___ to ___/___/___ ▲

Postmark ▲

Check the box if this is
(1) Name/Address Change
(2) A Short Period ▲

Corporation Name and Address ▲

Federal T.I.N.: ▲

Business Code: ▲

County No.: ▲

Is this a first or final return? If yes, check the appropriate box.

First Return ▲ (1) New Business (2) Successor (3) Entering Iowa
Final Return ▲ (1) Reorganized (2) Merged (3) Dissolved
(4) Withdrawn (5) Bankruptcy (6) Other

Name of contact person:
Phone No.: () -

Filing Status: (1) Separate Iowa/Separate Federal (2) Separate Iowa/Consolidated Federal (3) Consolidated Iowa/Consolidated Federal

Type of Return: (1) Regular Corporation (2) Cooperative (3) UBIT

Is this an inactive corporation? Yes No

Was federal income or tax changed for any prior period(s)? Yes No Period(s)

Do you have property in Iowa? Yes No

STAPLE CHECK HERE

USE WHOLE DOLLARS

Table with 31 rows for tax calculations, including Net Income, Tax, Credits, and Total Amount Due.

Cow-Calf DO NOT use this amount to increase your overpayment, line 29, or to reduce the amount you owe, line 28.

Refund Cow-Calf Refund (attach IA 132)

A complete copy of your Federal return, as filed with the Internal Revenue Service, MUST be filed with this return. For filing status 2 or 3, you must attach pages 1-4 of your consolidated Federal return, consolidating income statements, Iowa Schedule H and any other forms related to the Iowa return.

Schedule A - Other Additions and Reductions

Enter Whole Dollars

Type of Income	Other Additions	Other Reductions
1 Percentage Depletion		
2 TIP Credit		
3 Capital Loss Adjustments (for filing status 2 or 3 only)		
4 Contribution Adjustments (for filing status 2 or 3 only)		
5 Safe Harbor Lease — Rent		
6 Safe Harbor Lease — Interest		
7 Safe Harbor Lease — Depreciation		
8 Depreciation / Section 179 Adjustment (IA4562A)		
9 Tax Exempt Interest and Dividends(see instructions)		
10 Iowa Tax Expense/Refund		
11 Work Opportunity Credit Wage Reduction		
12 Alcohol Fuel Credit		
13 Foreign Dividend Exclusion (from Schedule B)		▲
14 Federal Securities Interest and Dividends(instructions)		
15 Other (must attach schedule)	▲	▲
16 TOTALS		
	(Enter total on line 3 of page 1)	(Enter total on line 6 of page 1)

Schedule B - Foreign Dividend Exclusion

Enter Whole Dollars

Type of Dividend Income	Total Dividend	Exclusion
1 Less than 20% Owned	x 70%	
2 20% to 80% Owned	x 80%	
3 More than 80% Owned	x 100%	
4 Dividend Gross Up (federal section 78)	x 100%	
5 TOTAL (add lines 1 through 4)	Enter Total on line 13 of Schedule A	

Schedule C1 - Credits

Whole Dollars

Schedule C2 - Payments

Whole Dollars

Description	Amount	Description	Amount
1 Motor Fuel Credit (attach IA4136)	▲	1 Estimated Tax Payments	
2 Iowa Jobs Credit (attach IA133)	▲	a Credit from prior period overpayment	
3 Research Activities Credit (attach IA128 or 128A)	▲	b First, Date Paid:	
4 Minimum Tax Credit (from IA8827, page 4)	▲	c Second, Date Paid:	
5 Third Party Sales Tax Credit		d Third, Date Paid:	
6 Investment Tax Credit (attach IA 3468)		e Fourth, Date Paid:	
7 Franchise Tax Credit		f Other, Date Paid:	
8 Assistive Device Tax Credit		2 Voucher Payment	
9 Property Rehabilitation Tax Credit		3 Other Payments	
10 Property Rehabilitation Credit (discounted)		4 Total (add lines 1-3) Enter on page 1, line 21	
11 Ethanol Blended Gasoline Tax Credit (eff.1-1-02)(IA6478)			
12 Endow Iowa Credit			
13 Total (add lines 1-12) Enter on Page 1, line 20			

Additional Information

- Year business was started in Iowa: _____ 2. Last period filed as S corporation (if any) _____
- Information from the prior period Iowa return:
 Corporation Name: _____
 Net Income/Loss: _____ ▲ Federal T.I.N.: _____ ▲
- If part of a Federal consolidated group, please provide information about the corporate parent:
 Corporation Name: _____ Federal T.I.N.: _____ ▲

Under penalties of perjury, I declare that I have examined this return, any attached schedules/statements, and, to the best of my knowledge, believe it to be true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which there is any knowledge.

Officer's Signature _____ Title _____ Date _____

Signature of Preparer Other than Taxpayer _____ Date _____

Name and Address of Preparer or Preparer's Employer

Preparer's Telephone No.: _____

Preparer's ID No.: _____ ▲

Schedule D - Nonbusiness Income (see instructions)

Enter Whole Dollars

Please attach all documentation detailing why the income should be allocated as Nonbusiness Income.

Type of Income	(A) Gross Income	(B) Related Expenses	(C) Subtotal	(D) 50% of Applicable Federal Income Tax	(E) Net Income
Allocated Within Iowa					
1 Net Dividend (see instructions)					
2 Exempt Interest and Dividends					
3 Other Interest					
4 Rent					
5 Royalties					
6 Capital Gain					
7 Other (must attach schedule)					
8 SUB TOTAL	Column E (add lines 1 through 7) Enter Total on line 13 of page 1.				
Allocated Without Iowa					
9 Net Dividend (see instructions)					
10 Exempt Interest and Dividends					
11 Other Interest					
12 Rent					
13 Royalties					
14 Capital Gain					
15 Other (must attach schedule)					
16 SUB TOTAL	Column E (add lines 9 through 15)				
17 TOTAL	Column E (add lines 8 and 16)		Enter Total on line 9 of page 1.		

Schedule E - Business Activity Ratio (BAR) (see instructions)

Enter Whole Dollars

Type of Income	Col. A Iowa Receipts	Col. B Receipts Everywhere
1 Gross Receipts	▲	▲ 1
2 Net Dividends (see instructions)		▲ 2
3 Exempt Interest (line 9, Schedule A)		▲ 3
4 Accounts Receivable Interest		▲ 4
5 Other Interest		▲ 5
6 Rent		▲ 6
7 Royalties		▲ 7
8 Capital Gains		▲ 8
9 Ordinary Gains		▲ 9
10 Partnership Gross Receipts (attach schedule)		▲ 10
11 Other (must attach schedule)	▲	▲ 11
12 TOTALS	▲	▲ 12
13 Percentage (Column A/Column B - to six decimal places) Enter % on line 11 of page 1.		% 13

TAX RATES:

If income shown on line 16 (of page 1) is:

- Under \$25,000 then multiply line 16 by 6%
- \$25,000 to \$100,000 then multiply line 16 by 8% and subtract \$500
- \$100,000 to \$250,000... then multiply line 16 by 10% and subtract \$2,500
- Over \$250,000 then multiply line 16 by 12% and subtract \$7,500

If annualizing, attach a schedule showing computation.

To obtain schedules and forms:

Web site: www.state.ia.us/tax
 Tax Fax: 1-800-572-3943
 Order by Phone: 1-800-532-1531 (Iowa only) or 515/281-7239

Tax Research Library: <http://itrl.state.ia.us/>

To talk to a tax specialist:

1-800-367-3388 (Iowa, Omaha, Rock Island/Moline)
 515/281-3114 (Des Moines, out-of-state)
 E-mail: idrf@idrf.state.ia.us

MAIL YOUR RETURN TO:

Corporation Tax Return Processing
 Iowa Department of Revenue
 PO Box 10468
 Des Moines IA 50306-0468

Corporate Name: _____ Federal T.I.N.: _____

