



Schedule of Partner or Shareholder Information

Part II Attach to IA 1065 and IA 1120S

NOTE: This form must be completed in full; preapproval required for any change

(1) Partner's / Shareholder's Name Full Mailing Address City, State, Zip Code	(2) Resident/ Non- Resident	(3) Social Security No. or Fed I.D. Number	(4) % Interest	(5) Share of Net Modifications	(6) All-Source Income	(7) Apportioned Income
			%			
			%			
			%			
			%			
			%			
			%			
			%			
			%			

Instructions if attached to the IA 1065

- Column 1** - Enter the name and address of each partner.
- Column 2** - Enter the letter R if the partner is an Iowa resident or the letter N if the partner is not an Iowa resident.
- Column 3** - Enter the correct Social Security Number or FEIN of each partner.
- Column 4** - Enter the percentage figure under the partnership agreement representing each partner's distributive share of income, gain, loss, deduction or credit. In the event the partnership agreement provides for a specific distribution of certain modifications which differs from that used to apportion income or loss generally, then attach an explanation.
- Column 5** - Multiply line 8 of Part I above by the partner's percent interest in column 4 and enter the result here.
- Column 6** - Multiply line 9 of Part I above by the partner's percent interest in column 4 and enter the result here. If line 9 includes any guaranteed payments to a partner, allocate the guaranteed payments directly to that partner and multiply only the balance of line 9 by each partner's percent interest.
- Column 7** - For nonresident partners of partnerships doing business within and without Iowa, multiply the amount in column 6 by the Iowa single factor business activity ratio and enter the result here. For nonresident partners of partnerships doing business wholly within Iowa and for Iowa resident partners enter the same figure as is in column 6.

Instructions if attached to the IA 1120S

SCHEDULE K: This schedule is to show each shareholder's share of modifications of all-source income and of apportioned income. You must provide complete information for each member in an acceptable format. For your convenience, schedule 41-034 is provided on our Web site.

- Column 1** - Enter the name and address of each shareholder.
- Column 2** - Enter the letter R if the shareholder is an Iowa resident or the letter N if the shareholder is not an Iowa resident.
- Column 3** - Enter the correct Social Security Number or Federal I.D. Number of each shareholder.
- Column 4** - Enter each shareholder's percentage of ownership.
- Column 5** - Multiply line 9 of Schedule S by the shareholder's percent of ownership in the corporation and enter the result here.
- Column 6** - Multiply line 10 of Schedule S by the shareholder's percent of ownership in the corporation and enter the result here.
- Column 7** - For nonresidents multiply the figure in column 6 by the corporation's single factor business activity ratio and enter here. For Iowa residents enter the same figure that is in column 6 here. If the corporation conducts its business wholly within Iowa, enter the same figure in column 6 for all shareholders.

These instructions are available on our Web site at
www.state.ia.us/tax/forms/indinc.html or www.state.ia.us/tax/forms/corpinc.html