



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

(1) Withdrawn (2) Bankruptcy (3) Other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? (1) Yes (2) No

Was federal income or tax changed for any prior period(s)? (1) Yes (2) No Period(s)

Do you have property in Iowa? (1) Yes (2) No

USE WHOLE DOLLARS

Table with 31 rows for tax calculations: 1. Net Income From Federal Return, 2. 50% of Federal Tax Refund, 3. Other Additions, 4. Net Income after additions, 5. 50% of Federal Tax Paid, 6. Other Reductions, 7. Total Reductions, 8. Net income after reductions, 9. Nonbusiness income, 10. Income Subject To Apportionment, 11. Iowa Percentage, 12. Income Apportioned to Iowa, 13. Iowa Nonbusiness Income, 14. Income Before Net Operating Loss, 15. Net Operating Loss Carryforward, 16. Income Subject to Tax, 17. Computed Tax, 18. Minimum Tax, 19. Total Tax, 20. Credits, 21. Payments, 22. Total Credits and Payments, 23. Net Amount, 24. Tax Due, 25. Penalty, 26. Penalty, 27. Interest, 28. Total Amount Due, 29. Overpayment, 30. Credit to next period's Estimated Tax, 31. Refund Requested.

STAPLE CHECK HERE

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 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 Total Nonrefundable Credits (attach IA148)	▲	a Credit from prior period overpayment	
3 Total Refundable Credits, excluding Motor Fuel Credit (attach IA148)	▲	b First, Date Paid:	
4 Total Tax Credits (add lines 1-3)		c Second, Date Paid:	
		d Third, Date Paid:	
		e Fourth, Date Paid:	
		f Other, Date Paid:	
		2 Voucher Payment	
		3 Other Payments	
		4 Total (add lines 1-3) Enter on page 1, line 21	

**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
<b>Allocated Within Iowa</b>					
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 <b>SUB TOTAL</b>	Column E (add lines 1 through 7) Enter Total on line 13 of page 1.				
<b>Allocated Without Iowa</b>					
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 <b>SUB TOTAL</b>	Column E (add lines 9 through 15)				
17 <b>TOTAL</b>	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](http://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: [idr@iowa.gov](mailto:idr@iowa.gov)

**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.: \_\_\_\_\_

