

Step 1: You must fill in your Social Security Number (SSN)

For fiscal or short year filers
 ▶ to ▶
M M D D Y Y Y Y M M D D Y Y Y Y

Check the box if this is an amended return ▶

Last Name First Name MI Social Security Number (SSN)
 ▶ ▶ ▶ ▶

Spouse's Last Name Spouse's First Name MI Spouse's Social Security Number (SSN)
 ▶ ▶ ▶ ▶

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

City State ZIP
 ▶ ▶ ▶

County No. School District No.
 ▶ ▶

Use Residence as of 12/31/23:

Step 2: Filing status from federal 1040. Mark one box only

- ▶ 1. Single: Were you claimed on another person's Iowa return?
- ▶ 2. Married filing jointly
- ▶ 3. Married filing separately. Enter your spouse's information above. Spouse's net income:
- ▶ 4. Head of household. Enter qualifying person's information on Page 2
- ▶ 5. Qualifying surviving spouse with dependent child. Enter dependent's information on Page 2.

Yes No
 ▶ ▶

▶ 3

Step 3: Exemptions

a. Personal Credit: Enter 1 (enter 2 if filing status 2 or 4) ▶ x \$40 = ▶

b. Enter 1 for each taxpayer 65 or older and/or 1 for each taxpayer who is blind ▶ x \$20 = ▶

Check if: You are 65 or older ▶ You are blind ▶ Spouse is 65 or older ▶ Spouse is blind ▶

c. Dependents: Enter 1 for each dependent. List dependents below ▶ x \$40 = ▶

d. Total. Add lines a, b and c ▶

Enter Dollars and Cents





Taxpayer's Name

Text input field for Taxpayer's Name

Taxpayer's SSN

Text input field for Taxpayer's SSN

Dependent's first name

Dependent's last name

Dependent's SSN

Relationship to you

Table with 4 columns: Dependent's first name, Dependent's last name, Dependent's SSN, Relationship to you. Contains 3 rows of dependent information.

Step 4: Iowa Taxable Income

- 1. Federal total income
2. Federal taxable income
3. Net Iowa modifications from IA 1040 Schedule 1, line 22
4. Iowa taxable income. Add lines 2 and 3

Enter Dollars and Cents

Grid for entering taxable income values (lines 1-4)

Step 5: Tax, Nonrefundable Credits, and Checkoff contributions

Check if using alternate tax (line 5), tax reduction calculation (line 12), or low-income exemption

- 5. Iowa Tax from tax rate schedule or alternate tax
6. Iowa lump-sum tax. See instructions
7. Total Tax. Add lines 5 and 6
8. Total exemption credit amount from Step 3
9. Tuition and textbook credit for dependents K-12
10. Volunteer firefighter/EMS/reserve peace officer credit
11. Total Credits. Add lines 8, 9, and 10
12. BALANCE. Subtract line 11 from line 7. If less than zero, enter zero
13. Nonresident or part-year resident credit. Include IA 126
14. BALANCE. Subtract line 13 from line 12
15. Out-of-State tax credit. Include IA 130
16. BALANCE. Subtract line 15 from line 14
17. Other nonrefundable Iowa credits. Include IA 148
18. BALANCE. Subtract line 17 from line 16
19. School district surtax or EMS surtax. Multiply line 18 by the percentage from table
20. Total state tax and local surtax
21. Contributions will reduce your refund or add to the amount you owe.

Grid for entering tax and credit values (lines 5-22)

Fish/Wildlife State Fair Firefighters/Veterans Child Abuse Prevention

Enter total here

22. TOTAL STATE TAX, LOCAL TAX, AND CONTRIBUTIONS. Add lines 20 and 21





Taxpayer's Name

Taxpayer's SSN

Step 6: Refundable Credits and Payments

Enter Dollars and Cents

- 23. Iowa Fuel Tax Credit. Include IA 4136 Iowa Fuel Tax Credit
24. Check one: Child and Dependent Care Credit OR Early Childhood Development Credit
25. Iowa Earned Income Tax Credit
26. Other refundable credits. Include IA 148
27. Composite and PTET credit. Include IA Schedule CC
28. Iowa income tax withheld
29. Estimated and other payments made for tax year 2023
30. TOTAL. Add lines 23 through 29

Form grid for lines 23-30 with arrows pointing to input fields.

Step 7: Refund

- 31. If line 30 is more than line 22, subtract line 22 from line 30; otherwise, go to line 34
32. Amount of line 31 to be REFUNDED
a. Routing Number
b. Account Number
33. Amount of line 31 to be applied to your 2024 estimated tax

Form grid for lines 31-33 with arrows pointing to input fields.

c. Account Type: Checking, Savings

Step 8: Amount due

- 34. If line 30 is less than line 22, subtract line 30 from line 22
35. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income (IA 2210AI) or farmer/fisher (IA 2210F) method used
36. Penalty and Interest: 36a. Penalty, 36b. Interest, Enter total here
37. TOTAL AMOUNT DUE. ADD lines 34, 35, and 36

Form grid for lines 34-37 with arrows pointing to input fields.



Taxpayer's Name

Taxpayer's SSN

IA 1040 Schedule 1

Enter Dollars and Cents

Iowa Modifications to Federal Total Income

A Additions

B Subtractions

1. Interest	▶ 1				
2. Dividends.....	▶ 2				
3. RESERVED FOR FUTURE USE	▶ 3				
4. RESERVED FOR FUTURE USE	▶ 4				
5. Social Security Benefits.....	▶ 5				
6. Active Duty Military Pay.....	▶ 6				
7. IRA/Pension/Railroad Retirement Income.....	▶ 7				
8. Railroad Unemployment Income	▶ 8				
9. Bonus Depreciation/Section 179 expenses.....	▶ 9				
10. Federal Net Operating Loss prior to 1/1/23. Include IA 124	▶ 10				
11. Other Income.....	▶ 11				
12. Total modifications to federal total income. Add lines 1 through 11.....	▶ 12				
13. Net modifications to federal total income. Subtract line 12 column B from A.....	▶ 13				

Iowa Modifications to Federal Taxable Income

14. Federal income tax refund or overpayment received in 2023 ..	▶ 14				
15. Health insurance deduction. See instructions	▶ 15				
16. Capital Gains Deduction. Include IA 100.....	▶ 16				
17. Iowa Net Operating Loss prior to 1/1/23. Include IA 124.....	▶ 17				
18. Federal tax paid for prior years	▶ 18				
19. Other Adjustments.....	▶ 19				
20. Total modifications to federal taxable income. Add lines 14 through 19	▶ 20				
21. Net modifications to federal taxable income. Subtract line 20 column B from A	▶ 21				
22. Net Iowa Modifications. Add lines 13 and 21. Enter here and IA 1040, line 3.....	▶ 22				



Taxpayer's Name

▶

Taxpayer's SSN

▶

Third Party Disclosure Designee. Do you want to allow an individual to discuss this return with the Department? See instructions.

Designee's Name
▶

Mailing address
▶

City
▶

State
▶

ZIP
▶

ID Number (optional)
▶

Designee's phone number
▶

Email
▶

Step 9: I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete. Paper-filed returns must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Sign Here Your Signature
▶

Date
▶
M M D D Y Y Y Y

Check if deceased: ▶

Date of death
▶
M M D D Y Y Y Y

Sign Here Spouse's Signature
▶

Date
▶
M M D D Y Y Y Y

Check if deceased: ▶

Date of death
▶
M M D D Y Y Y Y

Taxpayer's phone number
▶

Taxpayer's email address
▶

Your Driver License or State Issued ID number
▶

Spouse's Driver License or State Issued ID number
▶

Paid Preparer Use Preparer's Signature
▶

Date
▶
M M D D Y Y Y Y

Preparer's PTIN, STIN, or SSN
▶

Firm's FEIN
▶

Preparer's phone number
▶

**This return is due April 30, 2024. Sign, enclose W-2s, and verify SSNs
MAILING ADDRESS: Iowa Income Tax Document Processing
PO BOX 9187, Des Moines IA 50306-9187
Make checks payable to Iowa Department of Revenue**

