

Name  Social Security Number (SSN)

**Your Residency Status (check one)**

Nonresident

Part-Year Resident  Moved into IA  Moved out of IA   
M M D D Y Y Y Y M M D D Y Y Y Y

Full-Year Iowa Resident

Spouse's Name  Spouse's SSN

**Spouse's Residency Status (check one)**

Nonresident

Part-Year Resident  Moved into IA  Moved out of IA   
M M D D Y Y Y Y M M D D Y Y Y Y

Full-Year Iowa Resident

**Part I: Income**

**Enter Dollars and Cents**  
All-Source (A) Iowa (B)

		All-Source (A)	Iowa (B)
1. Wages, salaries, tips, etc. See instructions regarding IA/IL Reciprocal Agreement.....	▶ 1		
2. Taxable interest income.....	▶ 2		
3. Ordinary dividend income.....	▶ 3		
4. Taxable alimony received.....	▶ 4		
5. Business income or (loss).....	▶ 5		
6. Capital gain or (loss).....	▶ 6		
7. Other gains or (losses).....	▶ 7		
8. Rents, royalties, partnerships, estates, etc.....	▶ 8		
9. Farm income or (loss).....	▶ 9		
10. Unemployment compensation.....	▶ 10		
11. Gambling winnings.....	▶ 11		
12. Other income, bonus depreciation, and section 179 adjustment.....	▶ 12		
13. Iowa Source gross income. Add lines 1-12.....	▶ 13		
14. Federal total income from IA 1040 Line 1.....	▶ 14		
15. Iowa modifications to federal total income from IA Schedule 1, line 13.....	▶ 15		
16. Total. Add lines 14 and 15.....	▶ 16		

Iowa Nonresident or Part-Year Resident Name

SSN

Enter Dollars and Cents

All-Source (A)

Iowa (B)

Part II: Modification

		All-Source (A)	Iowa (B)
17. Payments to an IRA, Keogh, or SEP.....	▶ 17		
18. Deductible part of self-employment tax.....	▶ 18		
19. Health Insurance deduction. See instructions.....	▶ 19		
20. Penalty on early withdrawal of savings.....	▶ 20		
21. Alimony paid.....	▶ 21		
22. Iowa capital gain deduction.....	▶ 22		
23. Other adjustments.....	▶ 23		
24. Total adjustments. Add lines 17-23.....	▶ 24		
25. Iowa Source Net income. Subtract line 24 (Column B) from line 13.....	▶ 25		
26. All Source Net income. Subtract line 24 (Column A) from line 16.....	▶ 26		
27. Iowa income percentage: Divide line 25 by line 26. Enter percentage rounded to the nearest ten-thousandth of a percent (e.g. 12.3456%). This can be no more than 100.0% and no less than 0.0%.....	▶ 27		%
28. Nonresident or part-year resident credit percentage: Subtract the percentage on line 27 from 100.0000% (e.g. 87.6544%).....	▶ 28		%
29. Iowa tax on total income from IA 1040, line 5.....	▶ 29		
30. Total credits from IA 1040, line 11.....	▶ 30		
31. Tax after credits. Subtract line 30 from line 29.....	▶ 31		
32. Nonresident or part-year resident credit. Multiply line 31 by the percentage on line 28. Enter this amount on IA 1040, line 13.....	▶ 32		