The Iowa Department of Revenue has designed this practice packet for use by students in completing Iowa individual income tax returns.

For ease of use in a classroom setting, this packet shows completed returns which could be filed on paper. **The Department highly recommends filing returns electronically. Most students will be able to eFile for free.**

The materials included in this packet are intended for general educational purposes only.

Anyone involved in an audit or protest must contact the Department representative they are working with on that issue.

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Iowa Department of
REVENUE

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Iowa Department of
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Example 1 – Information about the Taxpayer

Name: Jane Jones

Address: 200 Shady Lane
          Ankeny, IA 50021

Jane has lived at this address throughout 2016.

Jane is claimed as a dependent on her parent's Iowa income tax return.

Jane earned wages from a part-time job.

Jane earned interest from a bank account.

Iowa Department of
REVENUE

Example 1
Instructions for Steps & Lines on the IA 1040 Applicable to Jane Jones
(also see Expanded Instructions online at https://tax.iowa.gov/expanded-instructions-view)

STEP 1 NAME AND ADDRESS

Name and Mailing Address

Enter her name and mailing address on the return.

Social Security Number

Enter her Social Security Number in the "Your SSN" box on the form.

County

Enter the number of the county she lived in on December 31, 2016.

County and school district numbers can be found in the 2016 IA1040 Instructions at the back of this packet.

School District Number

Enter the number of the school district she lived in on December 31, 2016. This matters because some school districts levy an additional surtax which is calculated on line 54.

STEP 2 FILING STATUS

Filing status must be marked. This determines calculations for other sections of the return.

Status 1. Single

Check filing status 1 because Jane was unmarried on December 31, 2016. All single filers must also answer the question, "Were you claimed as a dependent on another person's Iowa return?"

If this question is not answered, the taxpayer will be taxed as a dependent, which means she will be subject to a lower threshold for the exemption from tax (see Step 6).

Iowa Department of
REVENUE

The IRS determines whether or not a person is a dependent. The IRS has guidelines that also determine which parent/guardian can claim a dependent when separate returns are filed (such as in the case of divorced parents). The Iowa Department of Revenue follows those IRS guidelines.

STEP 3 EXEMPTION CREDITS

A. YOU

a. Personal Credit

Because Jane filed single (filing status 1), she enters 1 in the Personal Credit blank to the right of the triangle in the right column.

Add the number of personal credits and multiply by $40. Enter this amount on the $ line on the far right.

Note to dependents filing their own returns:

Jane may claim a $40 personal exemption credit even though she is claimed as a dependent on another person's Iowa return.

STEP 5 GROSS INCOME

Filing Status 1

Complete only column A (You or Joint).

1. WAGES, SALARIES, TIPS, ETC.

Report the amount shown in box 1 of the W-2.

2. TAXABLE INTEREST INCOME.

Report the amount shown in box 1 of the 1099-INT.

Jane has no other source of income, so the remaining lines under Step 4 can be left blank.

15. GROSS INCOME.

Add lines 1 through 14 and enter the total.

STEP 6 ADJUSTMENTS TO INCOME

25. TOTAL ADJUSTMENTS.

Jane has no adjustments, so lines 16 through 24 can be left blank and the sum entered as zero.

26. NET INCOME.

Subtract line 25 from line 15 and enter the result.

As a dependent of someone filing an Iowa return, Jane is using filing status 1 (single). Jane is exempt from Iowa tax because her net income on line 26 is less than $5,000, the filing threshold for dependents.

Taxpayers filing status 1, but not claimed as a dependent on another Iowa tax return are exempt from Iowa tax if net income is less than $9,000, the filing threshold for single filers under age 65.

Qualifications for Exemption from Iowa Tax

Because Jane qualifies for the Iowa low income exemption, enter the words "low income exemption" in the area to the left of her net income figure on line 26. Enter zero on line 55 and complete the remainder of the return.

Even though Jane owes no Iowa tax, she must file an Iowa income tax return to get a refund of her Iowa tax withheld.

Exemption from tax:

Because Jane was exempt from Iowa tax, she may want to change her IA W-4 form with her employer to eliminate Iowa withholding from her wages for future years, as long as her wages for the next calendar year are expected to stay below the filing threshold.

STEP 9 TAX CREDITS AND CHECKOFF
CONTRIBUTIONS (TAX CALCULATION)

55. TOTAL STATE AND LOCAL TAX.

Enter zero, since the low income exemption applies.

56. TOTAL STATE AND LOCAL TAX BEFORE CONTRIBUTIONS.

Enter zero, since no tax is owed.

57. CONTRIBUTIONS.

All filers can volunteer to contribute to one of the four check-offs listed on the tax return. Any amounts indicated on these lines will result in a lower refund or a higher tax owed with the return. Amounts should be entered in the line next to the specific check-off and totaled on line 57. Jane chooses to skip this line.

58. TOTAL STATE AND LOCAL TAX AND CONTRIBUTIONS.

Jane has no Iowa tax liability. Enter zero.

STEP 10 CREDITS

63. TOTAL REFUNDABLE IOWA CREDITS.

Jane has no refundable credits. Enter zero.

66. IOWA INCOME TAX WITHHELD.

Enter the total amount of income tax withheld for Iowa from box 17 of Jane's W-2 and box 15 of Jane's 1099-INT.

68. TOTAL.

Add the amounts on lines 63 and 66 and enter the total.

69. TOTAL CREDITS.

Enter the amount from line 68.

STEP 11 REFUND OR AMOUNT DUE

70. AMOUNT YOU OVERPAID.

If line 69 is more than line 58, subtract line 58 from line 69 and enter the difference on line 70. This amount can be refunded to her.

71. AMOUNT TO BE REFUNDED.

Enter the amount shown on line 70 to be refunded.

Paper-filers:

Allow at least 12 weeks to receive your refund. Typically, paper returns have an error rate of 30%. Errors can delay a refund up to six additional months. Direct deposit is not available to paper filers.

E-filers:

Receive your refund sooner. Typically, less than 10% of electronic returns need review each year. Iowa has several options for e-filing that can be found at the Iowa Department of Revenue website. Some of them are free. Direct deposit is available only to e-filers. Direct deposit of Iowa refunds can only be made into one account.

STEP 13: SIGNATURE

Returns are not processed and refunds are not issued if returns are not signed. Include a daytime telephone number. Electronic returns include alternative methods for "signing" the return as part of the submittal process.

Example 1

a Employee's social security number 111-22-3333	OMB No. 1545-0008		

b Employer identification number (EIN) 42-0000000		1 Wages, tips, other compensation 4,500.00	2 Federal income tax withheld 228.00
c Employer's name, address, and ZIP code *Part-Time Job*		3 Social security wages	4 Social security tax withheld
		5 Medicare wages and tips	6 Medicare tax withheld
		7 Social security tips	8 Allocated tips
d Control number		9	10 Dependent care benefits
e Employee's first name and initial Last name Suff.		11 Nonqualified plans	12a C o d e
Jane Jones *200 Shady Lane* *Ankeny, IA 50021*		13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b C o d e
		14 Other	12c C o d e
			12d C o d e
f Employee's address and ZIP code			

15 State Employer's state ID number IA 42-0000000-001	16 State wages, tips, etc. 4,500.00	17 State income tax 12.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name

Form **W-2** **Wage and Tax Statement**

Department of the Treasury—Internal Revenue Service

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

Iowa Department of REVENUE

Example 1

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	**Interest Income**
Bank Account	**1** Interest income $ 10.00	Form **1099-INT**	
	2 Early withdrawal penalty $		**Copy B**
PAYER'S federal identification number: 35-0000000 RECIPIENT'S identification number: 111-22-3333	**3** Interest on U.S. Savings Bonds and Treas. obligations $		**For Recipient**
RECIPIENT'S name Jane Jones	**4** Federal income tax withheld $ -0-	**5** Investment expenses $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) 200 Shady Lane	**6** Foreign tax paid $	**7** Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code Ankeny, IA 50021	**8** Tax-exempt interest $	**9** Specified private activity bond interest $	
	10 Market discount $	**11** Bond premium $	
FATCA filing requirement ☐	**12** $	**13** Bond premium on tax-exempt bond $	
Account number (see instructions)	**14** Tax-exempt and tax credit bond CUSIP no.	**15** State: IA **16** State identification no. 35-0000000-001	**17** State tax withheld $ -0- $

Form **1099-INT**   (keep for your records)   www.irs.gov/form1099int   Department of the Treasury - Internal Revenue Service

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Iowa Department of
REVENUE

2016 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning ____/____ 2016 and ending ____/____/____

Example 1

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name	Your first name/middle initial
Jones	Jane

Spouse's last name	Spouse's first name/middle initial

Current mailing address (number and street, apartment, lot, or suite number) or PO Box
200 Shady Lane

City, State, ZIP
Ankeny, IA 50021

Spouse SSN ●	Your SSN ● 111 22 3333	Email Address:

Step 2 Filing Status: Mark one box only.

Check this box if you or your spouse was 65 or older as of 12/31/16. ☐ ●

1. ☒ Single: Were you claimed as a dependent on another person's Iowa return? Yes ☒ No ☐ ▲

Residence on 12/31/16: County No. ● 77   School District No. ● 0261

2. ☐ Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage?(including Medicaid or hawk-i) _____ ●
How many do not have health care coverage? _____ ●

3. ☐ Married filing separately on this combined return. Spouse use column B.

4. ☐ Married filing separate returns.   Spouse's name: ▲SSN: Net Income: $

5. ☐ Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6. ☐ Qualifying Widow(er) with dependent child.   Name: SSN:

Step 3 Exemptions

		B. Spouse (Filing Status 3 ONLY)		A. You or Joint	
a.	Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ ____ X $40 = $		▲ 1 X $40 = $	40
b.	Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	▲ ____ X $20 = $		▲ ____ X $20 = $	
c.	Dependents: Enter 1 for each dependent	▲ ____ X $40 = $		▲ ____ X $40 = $	
d.	Enter first names of dependents here____	e. Total $		e. Total $	40

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet   B. Spouse/Status 3 ▲ [____]   A. You or Joint ▲ [____]

Step 5 Gross Income			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	1.	Wages, salaries, tips, etc	1. ____ 00	4,500 00		
	2.	Taxable interest income. If more than $1,500, complete Sch. B	2. ____ 00	10 00		
	3.	Ordinary dividend income. If more than $1,500, complete Sch. B	3. ____ 00	____ 00		
	4.	Alimony received	4. ____ 00	____ 00		
	5.	Business income/(loss) from federal Schedule C or C-EZ	5. ____ 00	____ 00	**NOTE:** Use only blue or black ink, no pencils or red ink.	
	6.	Capital gain/(loss), federal Sch. D if required for federal purposes	6. ____ 00	____ 00		
	7.	Other gains/(losses) from federal form 4797	7. ____ 00	____ 00		
	8.	Taxable IRA distributions	8. ____ 00	____ 00		
	9.	Taxable pensions and annuities	9. ____ 00	____ 00		
	10.	Rents, royalties, partnerships, estates, etc	10. ____ 00	____ 00		
	11.	Farm income/(loss) from federal Schedule F	11. ____ 00	____ 00		
	12.	Unemployment compensation. See instructions	12. ____ 00	____ 00		
	13.	Gambling winnings	13. ____ 00	____ 00		
	14.	Other income, bonus depreciation, and section 179 adjustment	14. ____ 00	____ 00		
	15.	Gross Income. Add lines 1-14	15. ____ 00	▲ 4,510 00		
Step 6 Adjustments to Income	16.	Payments to an IRA, Keogh, or SEP	16. ____ 00	____ 00		
	17.	Deductible part of self-employment tax	17. ____ 00	____ 00		
	18.	Health insurance deduction	18. ____ 00	____ 00		
	19.	Penalty on early withdrawal of savings	19. ____ 00	____ 00		
	20.	Alimony paid	20. ____ 00	____ 00		
	21.	Pension/retirement income exclusion	21. ____ 00 ▲	____ 00		
	22.	Moving expense deduction from federal form 3903	22. ____ 00	____ 00		
	23.	Iowa capital gain deduction; certain sales only. Include IA 100	23. ____ 00 ▲	____ 00		
	24.	Other adjustments	24. ____ 00	____ 00		
	25.	Total adjustments. Add lines 16-24	25. ____ 00	▲ 0 00		
	26.	Net Income. Subtract line 25 from line 15 (Low Income Exemption)	26. ____ 00	▲ 4,510 00		
Step 7 Federal Tax Addition and Deduction	27.	Federal income tax refund/overpayment received in 2016	27. ____ 00 ▲	____ 00		
	28.	Self-employment/household employment/other federal taxes	28. ____ 00 ▲	____ 00		
	29.	Addition for federal taxes. Add lines 27 and 28	29.		____ 00	____ 00
	30.	Total. Add lines 26 and 29	30.		____ 00	____ 00
	31.	Federal tax withheld	31. ____ 00 ▲	____ 00		
	32.	Federal estimated tax payments made in 2016	32. ____ 00 ▲	____ 00		
	33.	Additional federal tax paid in 2016 for 2015 and prior years	33. ____ 00 ▲	____ 00		
	34.	Deduction for federal taxes. Add lines 31, 32, and 33	34.		____ 00	____ 00
	35.	Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35.		____ 00 ▲	____ 00

Iowa Department of REVENUE

Example 1

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint

Step 8 Taxable Income

36. BALANCE. From side 1, line 35 .... 36. _____ .00 | _____ .00

37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A) ☐ Standard ☐ .... 37. _____ .00 ▲ _____ .00

38. TAXABLE INCOME. SUBTRACT line 37 from line 36 .... 38. _____ .00 | _____ .00

Step 9 Tax, Credits, and Check-off Contribu-tions

39. Tax from tables or alternate tax .... 39. _____ .00 ▲ _____ .00

40. Iowa lump-sum tax. 25% of federal tax from form 4972 .... 40. _____ .00 ▲ _____ .00

41. Iowa alternative minimum tax. Include IA 6251. .... 41. _____ .00 ▲ _____ .00

42. Total tax. ADD lines 39, 40, and 41. .... 42. _____ .00 | _____ .00

43. Total exemption credit amount(s) from Step 3, side 1. .... 43. _____ .00 | _____ .00

44. Tuition and textbook credit for dependents K-12. .... 44. _____ .00 ▲ _____ .00

45. Volunteer firefighter/EMS/reserve peace officer credit. .... 45. _____ .00 ▲ _____ .00

46. Total credits. ADD lines 43, 44, and 45. .... 46. _____ .00 | _____ .00

47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. .... 47. _____ .00 ▲ _____ .00

48. Credit for nonresident or part-year resident. Include IA 126 and federal return. .... 48. _____ .00 ▲ _____ .00

49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. .... 49. _____ .00 ▲ _____ .00

50. Out-of-state tax credit. Include IA 130. .... 50. _____ .00 ▲ _____ .00

51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero. .... 51. _____ .00 | _____ .00

52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule. .... 52. _____ .00 ▲ _____ .00

53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero. .... 53. _____ .00 ▲ _____ .00

54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53. .... 54. _____ .00 ▲ _____ .00

55. Total state and local tax. ADD lines 53 and 54. .... 55. _____ .00 ▲ _____ 0 .00

56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here. .... 56. _____ 0 .00

57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

Fish/Wildlife 57a: ▲ _____ State Fair 57b: ▲ _____ Firefighters/Veterans 57c: ▲ _____ Child abuse Prevention 57d: ▲ _____ Enter here. ...... 57. _____ 0 .00

58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here. .... 58. ▲ _____ 0 .00

Step 10 Credits

59. Iowa Fuel tax credit. Include IA 4136 .... 59. _____ .00 ▲ _____ .00

60. Check One: Child and dependent care credit ☐ OR
▲ Early childhood development credit ☐ .... 60. _____ .00 ▲ _____ .00

61. Iowa earned income tax credit. 15.0% (.15) of federal credit .... 61. _____ .00 ▲ _____ .00

62. Other refundable credits. Include IA 148 Tax Credits Schedule. .... 62. _____ .00 ▲ _____ .00

63. Total refundable Iowa credits. ADD lines 59 - 62. .... 63. _____ .00 ▲ _____ .00

64. RESERVED FOR FUTURE USE .... 64. 0 .00 ▲ 0 .00

65. Taxpayers trust fund tax credit. The credit for 2016 is $0 .... 65. 0 .00 ▲ 0 .00

66. Iowa income tax withheld. .... 66. _____ .00 ▲ 12 .00

67. Estimated and voucher payments made for tax year 2016. .... 67. _____ .00 ▲ _____ .00

68. TOTAL. ADD lines 63, 65, 66, and 67. .... 68. _____ .00 ▲ 12 .00

69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here .... 69. 12 .00

Step 11 Refund or Amount Due

70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid. .... 70. ▲ _____ 12 .00

71. Amount of line 70 to be REFUNDED. .... REFUND 71. ▲ _____ 12 .00

For a faster refund file electronically. Go to https://tax.iowa.gov for details

72. Amount of line 70 to be applied to your 2017 estimated tax. .... 72. _____ .00 ▲ _____ .00

73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE .... 73. ▲ _____ .00

74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲☐ .... 74. ▲ _____ .00

75. Penalty and interest ▲ 75a.Penalty _____ .00 ▲ 75b. Interest _____ .00 ADD. Enter total. ...... 75. _____ .00

76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here. .... PAY THIS AMOUNT 76. ▲ _____ .00

Step 12

Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.

▲ Spouse — $1.50 to Republican Party ☐ — $1.50 to Democratic Party ☐ — $1.50 to Campaign Fund ☐

▲ Yourself — $1.50 to Republican Party ☐ — $1.50 to Democratic Party ☐ — $1.50 to Campaign Fund ☐

Step 13

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE

Jane Jones

02/01/2017 ▲☐

| Your Signature | Date | Check if Deceased | Date of Death | Preparer's Signature | Date |

SIGN HERE ▲☐

| Spouse's Signature | Date | Check if Deceased | Date of Death | Preparer's PTIN | Firm's FEIN |

| Daytime Telephone Number | Daytime Telephone Number |

This return is due May 1, 2017. Please sign, enclose W-2s, and verify SSNs.
You can pay online at https://tax.iowa.gov/
Make check payable to Treasurer, State of Iowa.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187.

Iowa Department of REVENUE

Centralized Employee Registry Reporting Form

To be completed by the employer within 15 days of hire. Please print or type.

EMPLOYER INFORMATION

FEIN Required ____ ___-___ ___ ___ ___ ___ ___ ___-___ ___ ___   Employer Phone Number (_____)_____

FEIN plus last 3-digit suffix used when filing Iowa withholding tax.

Name_____

Address_____

City_____ State ____ ZIP ___ ___ ___ ___ ___-___ ___ ___

Questions: For A through D below, please see instructions on back for definitions and clarification.

A. Is dependent health care coverage available?..Yes ☐ No ☐

B. Approximate date this employee qualifies for coverage (MMDDYY) ...._____-_____-_____

C. Employee start date (MMDDYY) ...._____-_____-_____

D. Address where income withholding and garnishment orders should be sent, if different from address above.

Address_____

City_____ State____ ___ ZIP ___ ___ ___ ___ ___-___ ___ ___

EMPLOYEE INFORMATION

Employee Date of Birth_____-_____-_____ Employee Social Security Number___ ___ ___-___ ___-___ ___ ___ ___

Last Name_____ First name_____ Middle Initial_____

Address_____

City_____ State ____ ___ ZIP ___ ___ ___ ___ ___-___ ___ ___

--- DETACH HERE ---

Iowa Department of REVENUE — Example 1

2017 IA W-4

Employee Withholding Allowance Certificate

https://tax.iowa.gov

To be completed by the employee

Marital Status: Single (or married but legally separated) ☒   Married ☐

Print your full name Jane Jones _____ Social Security Number 111-22-3333 _____

Home Address 200 Shady Lane _____ City Ankeny _____ State IA   ZIP 50021

EXEMPTION FROM WITHHOLDING

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here EXEMPT and the year effective here 2017 _____. Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa tax based on the Military Spouses Residency Relief Act of 2009..........................☐

If claiming the military spouse exemption, enter your state of domicile here .... _____

IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:

1. Personal allowances .... 1._____
2. Allowances for dependents .... 2._____
3. Allowances for itemized deductions .... 3._____
4. Allowances for adjustments to income .... 4._____
5. Allowances for child and dependent care credit... 5._____
6. **Total allowances. Add lines 1 through 5** .... 6._____
7. Additional amount, if any, you want deducted each pay period .... 7._____

Employee: I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.

Employee Signature Jane Jones _____

Date 02/01/2017 _____

Employers: Detach this part and keep in your records. However, if the employee is claiming more than 22 withholding allowances or an exemption from withholding when wages are expected to exceed $200 per week, complete the section below and send it to the Iowa Department of Revenue. See Employer Withholding Requirements on the back of this form.

Employer Name_____

Employer Address_____

_____ FEIN _____

44-019a (07/24/15)

Iowa Department of REVENUE

Example 2 – Information about the Taxpayer

Name: John Smith

Address: 100 Wistful Vista Ave.
             Clear Lake, IA 50428

John has lived at this address throughout 2016.

John is claimed as a dependent on his parent's Iowa income tax return.

John earned wages from a part-time job.

John earned interest from a bank account.

John filed federal and Iowa income tax returns for tax year 2015.

John did not qualify for the low income exemption on his 2015 Iowa return.

John claimed a federal tax deduction on his 2015 Iowa return.

John received a 2015 federal income tax refund of $150 in 2016.

John does not itemize deductions.

Iowa Department of
REVENUE

Example 2
Instructions for Steps & Lines on the IA 1040 Applicable to John Smith
(also see Expanded Instructions online at https://tax.iowa.gov/expanded-instructions-view)

STEP 1 NAME AND ADDRESS

Name and Mailing Address

Enter his name and mailing address on the return.

Social Security Number

Enter his Social Security Number in the "Your SSN" box on the form.

County

Enter the number of the county he lived in on December 31, 2016.

County and school district numbers can be found in the 2016 IA1040 Instructions at the back of this packet.

School District Number

Enter the number of the school district he lived in on December 31, 2016. This matters because some school districts levy an additional surtax which is calculated on line 54.

STEP 2 FILING STATUS

Filing status must be marked. This determines calculations for other sections of the return.

Status 1. Single

Check filing status 1 because John was unmarried December 31, 2016. All single filers must also answer the question, "Were you claimed as a dependent on another person's Iowa return?"

If this question is not answered, the taxpayer will be taxed as a dependent, which means he will be subject to a lower threshold for the exemption from tax (see Step 6).

Iowa Department of REVENUE

The IRS determines whether or not a person is a dependent. The IRS has guidelines that also determine which parent/guardian can claim a dependent when separate returns are filed (such as in the case of divorced parents). The Iowa Department of Revenue follows those IRS guidelines.

STEP 3 EXEMPTION CREDITS

A. YOU

a. Personal Credit

Because John is filing single (filing status 1), he enters 1 in the Personal Credit blank to the right of the triangle in the right column.

Add the number of personal credits and multiply by $40. Enter this amount on the $ line on the far right.

Note to dependents filing their own returns:

John may claim a $40 personal exemption credit even though he is claimed as a dependent on another person's Iowa return.

STEP 5 GROSS INCOME

Filing Status 1

Complete only column A (You or Joint).

1. WAGES, SALARIES, TIPS, ETC.

Report the amount shown in box 1 of the W-2.

2. TAXABLE INTEREST INCOME.

Report the amount shown in box 1 of the 1099-INT.

John has no other source of income, so the remaining lines under Step 4 can be left blank.

15. GROSS INCOME.

Add lines 1 through 14 and enter the total.

Iowa Department of
REVENUE

<h2 style="text-align:center">STEP 6 ADJUSTMENTS TO INCOME</h2>

25. TOTAL ADJUSTMENTS.

John has no adjustments, so lines 16 through 24 can be left blank and the sum entered as zero.

26. NET INCOME.

Subtract line 25 from line 15 and enter the result.

A dependent claimed on another person's Iowa return who is using filing status 1 (single) is exempt from Iowa tax if net income on line 26 is less than $5,000. John is not exempt.

Taxpayers filing status 1 but not claimed as a dependent on another Iowa tax return are exempt from Iowa tax if net income is less than $9,000, the filing threshold for single filers under age 65.

<h2 style="text-align:center">STEP 7 FEDERAL TAX ADDITION AND DEDUCTION</h2>

27. FEDERAL INCOME TAX REFUND/OVERPAYMENT RECEIVED IN 2016.

John must report the amount of federal refund he received on line 27 because he filed an Iowa tax return in 2015 and deducted the federal tax payment. The amount reported on this line should not exceed the total amount of any federal tax deduction taken on the prior year(s) Iowa return.

Include the following:

- The refund received in 2016 from John's 2015 federal tax return

  To find the amount received, John can check the copy of his return from the prior year (it is very important to keep copies of tax returns for at least three years) or call the IRS at 1-800-829-1040. This information is not available from the Iowa Department of Revenue.

- Any federal refunds received in 2016 for other years that were amended or filed late

29. ADDITION FOR FEDERAL TAXES.

Add lines 27 and 28 and enter the total.

30. TOTAL.

Add lines 26 and 29. Iowa requires federal refunds received during the year to be included as taxable income.

Iowa Department of
REVENUE

31. FEDERAL TAX WITHHELD.

Enter the sum of amounts listed in box 2 labeled "Federal income tax withheld" on the W-2 and box 4 on the 1099-INT.

34. DEDUCTION FOR FEDERAL TAXES.

Add lines 31, 32, and 33. Iowa allows taxpayers to take a deduction for federal income tax paid during the year.

35. BALANCE.

Subtract the amount on line 34 from line 30 and enter here and on line 36.

STEP 8 TAXABLE INCOME
(ITEMIZED OR STANDARD DEDUCTION)

37. DEDUCTION.

John may itemize deductions or claim the Iowa standard deduction, whichever is larger.

The standard deduction is a flat dollar amount that reduces the amount of income which is taxed.

Itemized deductions include things like:

- Medical & dental expenses
- Property taxes
- Home mortgage interest
- Charitable contributions

John does not have these types of deductions, so he chooses to take the standard deduction.

Standard Deduction

For tax year 2016, the Iowa standard deduction for filing status 1 is $1,970. Check the standard box on line 37 and enter $1,970 on line 37.

38. TAXABLE INCOME.

Subtract line 37 from line 36 and enter the difference.

Iowa Department of REVENUE

STEP 9 TAX CREDITS AND CHECKOFF
CONTRIBUTIONS (TAX CALCULATION)

39. TAX FROM TABLES *OR* ALTERNATE TAX.

Taxpayers using filing status 1 cannot use the alternate tax. Calculate John's tax liability using the tax tables found in the 2016 IA1040 Instructions available at the back of this packet. Find the income range in which the amount on line 38 falls and enter the corresponding amount of tax on line 39.

42. TOTAL TAX.

Add lines 39, 40, and 41.

43. TOTAL EXEMPTION CREDIT AMOUNT.

Enter the total amount of exemption credits from Step 3, side 1 of the IA 1040.

46. TOTAL CREDITS.

Add lines 43, 44, and 45.

47. BALANCE.

Subtract the amount on line 46 from the amount on line 42.

49. BALANCE.

Subtract the amount on line 48 from line 47.

51. BALANCE.

Subtract the amount on line 50 from the amount on line 49.

53. BALANCE.

Subtract the amount on line 52 from the amount on line 51.

54. SCHOOL DISTRICT SURTAX/EMERGENCY MEDICAL SERVICES SURTAX.

School District Surtax

Multiply the amount on line 53 by the surtax rate and enter the result. The school district surtax rate list can be found in the 2016 IA 1040 Instructions available at the back of this packet.

Iowa Department of
REVENUE

Residents of school districts that do not have a surtax should enter zero on line 54.

The applicable school district is the one in which John resided on the last day of the tax year.

Emergency Medical Services (EMS) Surtax

Counties may impose a countywide Emergency Medical Services (EMS) income surtax. At this time, Appanoose is the only county that has an EMS surtax. The EMS surtax is included in the school district surtax list.

55. TOTAL STATE AND LOCAL TAX.

Add lines 53 and 54 and enter the total on line 55.

56. TOTAL STATE AND LOCAL TAX BEFORE CONTRIBUTIONS.

Enter the amount from line 55 on line 56.

57. CONTRIBUTIONS.

All filers can volunteer to contribute to one of the four check-offs listed on the tax return. Any amounts indicated on these lines will result in a lower refund or a higher tax owed with the return. Amounts should be entered in the line next to the specific check-off and totaled on line 57. John chooses to skip this line.

58. TOTAL STATE AND LOCAL TAX AND CONTRIBUTIONS.

Add lines 56 and 57 and enter the total on line 58.

STEP 10 CREDITS

63. TOTAL REFUNDABLE CREDITS.

Add the amounts on lines 59 through 62 and enter the total.

66. IOWA INCOME TAX WITHHELD.

Enter the total amount of income tax withheld for Iowa from box 17 of John's W-2 and box 15 of John's 1099-INT.

Iowa Department of REVENUE

68. TOTAL.

Add the amounts on lines 63 and 66 and enter the total.

69. TOTAL CREDITS.

Enter the amount from line 68.

STEP 11 REFUND OR AMOUNT DUE

70. AMOUNT YOU OVERPAID.

If line 69 is more than line 58, subtract line 58 from line 69 and enter the difference on line 70. This amount can be refunded to her.

71. AMOUNT TO BE REFUNDED.

Enter the amount shown on line 70 to be refunded.

Paper-filers:

Allow at least 12 weeks to receive your refund. Typically, paper returns have an error rate of 30%. Errors can delay a refund up to six additional months. Direct deposit is not available to paper filers.

E-filers:

Receive your refund sooner. Typically, less than 10% of electronic returns need review each year. Iowa has several options for e-filing that can be found at the Iowa Department of Revenue website. Some of them are free. Direct deposit is available only to e-filers. Direct deposit of Iowa refunds can only be made into one account.

STEP 13: SIGNATURE

Returns are not processed and refunds are not issued if returns are not signed. Include a daytime telephone number. Electronic returns include alternative methods for "signing" the return as part of the submittal process.

Example 2

a Employee's social security number 444-55-6666		OMB No. 1545-0008		

b Employer identification number (EIN) 42-0000000	1 Wages, tips, other compensation 7,500.00	2 Federal income tax withheld 528.00
c Employer's name, address, and ZIP code Part-Time Job	3 Social security wages	4 Social security tax withheld
	5 Medicare wages and tips	6 Medicare tax withheld
	7 Social security tips	8 Allocated tips

d Control number	9	10 Dependent care benefits

e Employee's first name and initial Last name Suff.	11 Nonqualified plans	12a Code
John Smith 100 Wistful Vista Ave Clear Lake, IA 50428	13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b Code
	14 Other	12c Code
f Employee's address and ZIP code		12d Code

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IA	42-0000000-001	7,500.00	108.00			

Form **W-2** Wage and Tax Statement

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury—Internal Revenue Service

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Example 2

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no. *Bank Account*	Payer's RTN (optional)	OMB No. 1545-0112	**Interest Income**
	1 Interest income $*15.00*	Form **1099-INT**	
	2 Early withdrawal penalty		**Copy B**
PAYER'S federal identification number RECIPIENT'S identification number *35-0000000* *444-55-6666*	$		**For Recipient**
	3 Interest on U.S. Savings Bonds and Treas. obligations $		This is important tax information and is being furnished to the Internal Revenue Service. If you are
RECIPIENT'S name *John Smith*	**4** Federal income tax withheld $ *-0-*	**5** Investment expenses $	required to file a return, a negligence penalty or other
Street address (including apt. no.) *100 Wistful Vista Ave*	**6** Foreign tax paid $	**7** Foreign country or U.S. possession	sanction may be imposed on you if this income is
City or town, state or province, country, and ZIP or foreign postal code *Clear Lake, IA 50428*	**8** Tax-exempt interest $	**9** Specified private activity bond interest $	taxable and the IRS determines that it has not been reported.
FATCA filing requirement ☐	**10** Market discount $ **12**	**11** Bond premium $ **13** Bond premium on tax-exempt bond $	
Account number (see instructions)	**14** Tax-exempt and tax credit bond CUSIP no.	**15** State **16** State identification no. *IA* *35-0000000-001*	**17** State tax withheld $ *-0-* $

Form **1099-INT**   (keep for your records)   www.irs.gov/form1099int   Department of the Treasury - Internal Revenue Service

Iowa Department of REVENUE

2016 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning ____/____ 2016 and ending ____/____/____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Example 2

Your last name	Your first name/middle initial
Smith	John

Spouse's last name	Spouse's first name/middle initial

Current mailing address (number and street, apartment, lot, or suite number) or PO Box
100 Wistful Vista Ave.

City, State, ZIP
Clear Lake, IA 50428

Spouse SSN ●	Your SSN ● 444 55 6666	Email Address:

Step 2 Filing Status: Mark one box only.

Check this box if you or your spouse was 65 or older as of 12/31/16. ☐ ●

1. ☒ Single: Were you claimed as a dependent on another person's Iowa return? Yes ☒ No ☐ ▲

Residence on 12/31/16: County No. ● 17   School District No. ● 1233

2. ☐ Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage?(including Medicaid or hawk-i) _____ ●
How many do not have health care coverage? _____ ●

3. ☐ Married filing separately on this combined return. Spouse use column B.

4. ☐ Married filing separate returns.   Spouse's name: _____ ▲SSN: _____   Net Income: $ _____

5. ☐ Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6. ☐ Qualifying Widow(er) with dependent child.   Name: _____   SSN: _____

Step 3 Exemptions

		B. Spouse (Filing Status 3 ONLY)		A. You or Joint	
a.	Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ _____ X $ 40 = $ _____		▲ 1 X $ 40 = $ 40	
b.	Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	▲ _____ X $ 20 = $ _____		▲ _____ X $ 20 = $ _____	
c.	Dependents: Enter 1 for each dependent	▲ _____ X $ 40 = $ _____		▲ _____ X $ 40 = $ _____	
d.	Enter first names of dependents here _____	e. Total $ _____		e. Total $ 40	

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet   B. Spouse/Status 3 ▲ [_____]   A. You or Joint ▲ [_____]

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 5 Gross Income	1. Wages, salaries, tips, etc	1. _____ 00	7,500 00		
	2. Taxable interest income. If more than $1,500, complete Sch. B	2. _____ 00	15 00		
	3. Ordinary dividend income. If more than $1,500, complete Sch. B	3. _____ 00	_____ 00		
	4. Alimony received	4. _____ 00	_____ 00		
	5. Business income/(loss) from federal Schedule C or C-EZ	5. _____ 00	_____ 00		
	6. Capital gain/(loss), federal Sch. D if required for federal purposes	6. _____ 00	_____ 00		NOTE: Use only blue or black ink, no pencils or red ink.
	7. Other gains/(losses) from federal form 4797	7. _____ 00	_____ 00		
	8. Taxable IRA distributions	8. _____ 00	_____ 00		
	9. Taxable pensions and annuities	9. _____ 00	_____ 00		
	10. Rents, royalties, partnerships, estates, etc	10. _____ 00	_____ 00		
	11. Farm income/(loss) from federal Schedule F	11. _____ 00	_____ 00		
	12. Unemployment compensation. See instructions	12. _____ 00	_____ 00		
	13. Gambling winnings	13. _____ 00	_____ 00		
	14. Other income, bonus depreciation, and section 179 adjustment	14. _____ 00	_____ 00		
	15. Gross Income. Add lines 1-14	15. _____ 00	▲ 7,515 00		
Step 6 Adjustments to Income	16. Payments to an IRA, Keogh, or SEP	16. _____ 00	_____ 00		
	17. Deductible part of self-employment tax	17. _____ 00	_____ 00		
	18. Health insurance deduction	18. _____ 00	_____ 00		
	19. Penalty on early withdrawal of savings	19. _____ 00	_____ 00		
	20. Alimony paid	20. _____ 00	_____ 00		
	21. Pension/retirement income exclusion	21. _____ 00 ▲	_____ 00		
	22. Moving expense deduction from federal form 3903	22. _____ 00	_____ 00		
	23. Iowa capital gain deduction; certain sales only. Include IA 100	23. _____ 00 ▲	_____ 00		
	24. Other adjustments	24. _____ 00	_____ 00		
	25. Total adjustments. Add lines 16-24	25. _____ 00	▲ 0 00		
	26. Net Income. Subtract line 25 from line 15	26. _____ 00	▲ 7,515 00		
Step 7 Federal Tax Addition and Deduction	27. Federal income tax refund/overpayment received in 2016	27. _____ 00 ▲	150 00		
	28. Self-employment/household employment/other federal taxes	28. _____ 00 ▲	_____ 00		
	29. Addition for federal taxes. Add lines 27 and 28	29. _____ 00	150 00		
	30. Total. Add lines 26 and 29	30. _____ 00	7,665 00		
	31. Federal tax withheld	31. _____ 00 ▲	528 00		
	32. Federal estimated tax payments made in 2016	32. _____ 00 ▲	_____ 00		
	33. Additional federal tax paid in 2016 for 2015 and prior years	33. _____ 00 ▲	_____ 00		
	34. Deduction for federal taxes. Add lines 31, 32, and 33	34. _____ 00	528 00		
	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35. _____ 00	▲ 7,137 00		

Iowa Department of REVENUE

Example 2

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint

Step 8 Taxable Income

36. BALANCE. From side 1, line 35 .... 36. _____ .00 | 7,137 .00

37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A) ☐ Standard ☒ .... 37. _____ .00 ▲ 1,970 .00

38. TAXABLE INCOME. SUBTRACT line 37 from line 36 .... 38. _____ .00 | 5,167 .00

Step 9 Tax, Credits, and Check-off Contribu-tions

39. Tax from tables or alternate tax .... 39. _____ .00 ▲ 67 .00

40. Iowa lump-sum tax. 25% of federal tax from form 4972 .... 40. _____ .00 ▲ .00

41. Iowa alternative minimum tax. Include IA 6251. .... 41. _____ .00 ▲ .00

42. Total tax. ADD lines 39, 40, and 41. .... 42. _____ .00 | 67 .00

43. Total exemption credit amount(s) from Step 3, side 1. .... 43. _____ .00 | 40 .00

44. Tuition and textbook credit for dependents K-12. .... 44. _____ .00 ▲ .00

45. Volunteer firefighter/EMS/reserve peace officer credit. .... 45. _____ .00 ▲ .00

46. Total credits. ADD lines 43, 44, and 45. .... 46. _____ .00 | 40 .00

47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. .... 47. _____ .00 ▲ 27 .00

48. Credit for nonresident or part-year resident. Include IA 126 and federal return. .... 48. _____ .00 ▲ .00

49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. .... 49. _____ .00 ▲ 27 .00

50. Out-of-state tax credit. Include IA 130. .... 50. _____ .00 ▲ .00

51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero. .... 51. _____ .00 | 27 .00

52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule. .... 52. _____ .00 ▲ .00

53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero. .... 53. _____ .00 ▲ 27 .00

54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53 .... 54. _____ .00 ▲ 1 .00

55. Total state and local tax. ADD lines 53 and 54. .... 55. _____ .00 ▲ 28 .00

56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here. .... 56. | 28 .00

57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

Fish/Wildlife 57a: ▲ _____ State Fair 57b: ▲ _____ Firefighters/Veterans 57c: ▲ _____ Child abuse Prevention 57d: ▲ _____ Enter here........ 57. | 0 .00

58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here............... 58. ▲ 28 .00

Step 10 Credits

59. Iowa Fuel tax credit. Include IA 4136 .... 59. _____ .00 ▲ .00

60. Check One: Child and dependent care credit ☐ OR
   ▲ Early childhood development credit ☐ .... 60. _____ .00 ▲ .00

61. Iowa earned income tax credit. 15.0% (.15) of federal credit .... 61. _____ .00 ▲ .00

62. Other refundable credits. Include IA 148 Tax Credits Schedule .... 62. _____ .00 ▲ .00

63. Total refundable Iowa credits. ADD lines 59 - 62. .... 63. _____ .00 ▲ .00

64. RESERVED FOR FUTURE USE .... 64. 0 .00 ▲ 0 .00

65. Taxpayers trust fund tax credit. The credit for 2016 is $0 .... 65. 0 .00 ▲ 0 .00

66. Iowa income tax withheld. .... 66. _____ .00 ▲ 108 .00

67. Estimated and voucher payments made for tax year 2016. .... 67. _____ .00 ▲ .00

68. TOTAL. ADD lines 63, 65, 66, and 67. .... 68. _____ .00 ▲ 108 .00

69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here .... 69. | 108 .00

Step 11 Refund or Amount Due

70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid. .... 70. ▲ 80 .00

71. Amount of line 70 to be REFUNDED. .... REFUND 71. ▲ 80 .00

For a faster refund file electronically. Go to https://tax.iowa.gov for details

72. Amount of line 70 to be applied to your 2017 estimated tax. .... 72. _____ .00 ▲ _____ .00

73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE .... 73. ▲ _____ .00

74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲☐ 74. ▲ _____ .00

75. Penalty and interest ▲ 75a.Penalty _____ .00 ▲ 75b. Interest _____ .00 ADD. Enter total.......... 75. _____ .00

76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here. .... PAY THIS AMOUNT 76. ▲ _____ .00

Step 12

Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.

▲ Spouse
$1.50 to Republican Party ☐
$1.50 to Democratic Party ☐
$1.50 to Campaign Fund ☐

▲ Yourself
$1.50 to Republican Party ☐
$1.50 to Democratic Party ☐
$1.50 to Campaign Fund ☐

Step 13

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE

02/01/2017 ▲ ☐

| Your Signature | Date | Check if Deceased | Date of Death | | Preparer's Signature | Date |

SIGN HERE

▲ ☐

| Spouse's Signature | Date | Check if Deceased | Date of Death | | Preparer's PTIN | Firm's FEIN |

| Daytime Telephone Number | | Daytime Telephone Number |

This return is due May 1, 2017. Please sign, enclose W-2s, and verify SSNs.
You can pay online at https://tax.iowa.gov/
Make check payable to Treasurer, State of Iowa.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187.

Iowa Department of REVENUE

Multiple Choice Quiz

1. Why do I need to enter my school district number on the return?
   a. The state needs to know where I go to school
   b. Some school districts impose a school district surtax
   c. To see if I qualify for scholarships
   d. None of the above

2. What happens if I don't answer the question "Were you claimed as a dependent on another person's Iowa return?"
   a. It doesn't matter if the question is answered
   b. The state will assume I'm not a dependent
   c. The state will assume I am a dependent and I'll be subject to a lower threshold for exemption from tax
   d. The state will check with my parents

3. If I use filing status 1 (single) and I'm claimed as a dependent, what is the amount of my Iowa personal exemption credit?
   a. $0
   b. $20
   c. $40
   d. $50

4. Which of these can be found on a W-2?
   a. Amount of wages earned
   b. Federal income tax withheld
   c. State income tax withheld
   d. All of the above

5. What is the purpose of entering the amount of federal tax withheld on my Iowa income tax return?
   a. The federal IRS requires states to include that amount on state returns
   b. Iowa allows a deduction for federal taxes paid
   c. Only for informational purposes; it doesn't affect the calculation of tax
   d. To make sure my employer is withholding the correct amount

Iowa Department of
REVENUE

6. Why am I required to enter the amount of my federal refund on the Iowa return?
    a. The federal IRS requires states to include that amount on state returns
    b. To make sure it balances with the federal tax withheld
    c. I took a deduction for federal taxes paid in the year that generated the refund, so the refund counts as income on my Iowa return
    d. I'm not required to; entering the amount is optional

7. Which of the following statements are true?
    a. I can choose the itemized or standard deduction, whichever is larger
    b. The standard deduction is a flat dollar amount
    c. An example of an itemized deduction is charitable contributions
    d. All are true

8. Why should I file an Iowa return if I qualify for the low income exemption?
    a. To claim a refund of any Iowa tax withheld
    b. Everyone who earns income is required to file
    c. So my employer won't withhold tax anymore
    d. None of the above

9. Why is there a line on the Iowa return for contributions / check-offs?
    a. Everyone is required to contribute to at least one
    b. Everyone getting a refund is required to contribute to at least one
    c. Everyone who owes tax is required to contribute to at least one
    d. The line is available to anyone who wants to contribute voluntarily

10. What are the benefits of filing electronically (eFile)?
    a. Refunds are issued quicker
    b. Most students can eFile for free
    c. Calculations are checked automatically
    d. All of the above

Iowa Department of
REVENUE

Multiple Choice Quiz Answer Key

1. b
2. c
3. c
4. d
5. b
6. c
7. d
8. a
9. d
10. d

Practice Exercise 1 – Information about the Taxpayer

Name: Bill Johnson

Address: 300 Fountain View Drive
　　　　　Council Bluffs, IA 51501

Bill has lived at this address throughout 2016.

Bill is claimed as a dependent on his parent's Iowa income tax return.

Bill earned wages from a part-time job.

Bill earned interest from a bank account.

NOTE: A fillable IA 1040 is available on the Department's website, which can be used to complete the practice exercises.

Link to fillable IA 1040:
https://tax.iowa.gov/sites/files/idr/forms1/IA1040_2016_07UF_PR.pdf

Practice Exercise 1

	a Employee's social security number 777-88-9999	OMB No. 1545-0008		
b Employer identification number (EIN) 42-0000000			**1** Wages, tips, other compensation 4,750.00	**2** Federal income tax withheld 252.00
c Employer's name, address, and ZIP code Part-Time Job			**3** Social security wages	**4** Social security tax withheld
			5 Medicare wages and tips	**6** Medicare tax withheld
			7 Social security tips	**8** Allocated tips
d Control number			**9**	**10** Dependent care benefits
e Employee's first name and initial Last name Suff. Bill Johnson 300 Fountain View Dr Council Bluffs, IA 51501			**11** Nonqualified plans	**12a** Code
			13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	**12b** Code
			14 Other	**12c** Code
				12d Code
f Employee's address and ZIP code				

15 State Employer's state ID number IA │ 42-0000000-001	**16** State wages, tips, etc. 4,750.00	**17** State income tax 24.00	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form **W-2** Wage and Tax Statement

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury—Internal Revenue Service

Iowa Department of REVENUE

□ CORRECTED (if checked)   *Practice Exercise 1*

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	**Interest Income**
Bank Account	**1** Interest income $25.00	Form **1099-INT**	
	2 Early withdrawal penalty		**Copy B**
PAYER'S federal identification number: 35-0000000 — RECIPIENT'S identification number: 777-88-9999	$		**For Recipient**
	3 Interest on U.S. Savings Bonds and Treas. obligations $		

RECIPIENT'S name		
Bill Johnson	**4** Federal income tax withheld $ -0-	**5** Investment expenses $
Street address (including apt. no.)	**6** Foreign tax paid $	**7** Foreign country or U.S. possession
300 Fountain View Dr	**8** Tax-exempt interest $	**9** Specified private activity bond interest $
City or town, state or province, country, and ZIP or foreign postal code Council Bluffs, IA 51501	**10** Market discount $	**11** Bond premium $
FATCA filing requirement □	**12** $	**13** Bond premium on tax-exempt bond $

This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

Account number (see instructions)	**14** Tax-exempt and tax credit bond CUSIP no.	**15** State IA	**16** State identification no. 35-0000000-001	**17** State tax withheld $ -0- $

Form **1099-INT**   (keep for your records)   www.irs.gov/form1099int   Department of the Treasury - Internal Revenue Service

Iowa Department of REVENUE

2016 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning ____/____ 2016 and ending ____/____/____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name: Johnson
Your first name/middle initial: Bill

Practice Exercise 1

Spouse's last name:
Spouse's first name/middle initial:

Current mailing address (number and street, apartment, lot, or suite number) or PO Box
300 Fountain View Dr.

City, State, ZIP
Council Bluffs, IA 51501

Spouse SSN ●
Your SSN ● 777 88 9999
Email Address:

Step 2 Filing Status: Mark one box only.

Check this box if you or your spouse was 65 or older as of 12/31/16. ☐ ●

1. [X] Single: Were you claimed as a dependent on another person's Iowa return? Yes [X] No ☐ ▲

Residence on 12/31/16: County No. ● 78   School District No. ● 1476

2. ☐ Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage?(including Medicaid or hawk-i) _____ ●
How many do not have health care coverage? _____ ●

3. ☐ Married filing separately on this combined return. Spouse use column B.

4. ☐ Married filing separate returns. Spouse's name: ▲SSN: Net Income: $

5. ☐ Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.

6. ☐ Qualifying Widow(er) with dependent child. Name: SSN:

Step 3 Exemptions

		B. Spouse (Filing Status 3 ONLY)		A. You or Joint	
a.	Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ _____ X $ 40 = $		▲ 1 X $ 40 = $	40
b.	Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	▲ _____ X $ 20 = $		▲ _____ X $ 20 = $	
c.	Dependents: Enter 1 for each dependent	▲ _____ X $ 40 = $		▲ _____ X $ 40 = $	
d.	Enter first names of dependents here_____	e. Total $		e. Total $	40

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet   B. Spouse/Status 3 ▲ [   ]   A. You or Joint ▲ [   ]

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 5 Gross Income	1. Wages, salaries, tips, etc	_____ 00	4,750 00		
	2. Taxable interest income. If more than $1,500, complete Sch. B	_____ 00	25 00		
	3. Ordinary dividend income. If more than $1,500, complete Sch. B	_____ 00	_____ 00		
	4. Alimony received	_____ 00	_____ 00		
	5. Business income/(loss) from federal Schedule C or C-EZ	_____ 00	_____ 00		
	6. Capital gain/(loss), federal Sch. D if required for federal purposes	_____ 00	_____ 00		**NOTE:** Use only blue or black ink, no pencils or red ink.
	7. Other gains/(losses) from federal form 4797	_____ 00	_____ 00		
	8. Taxable IRA distributions	_____ 00	_____ 00		
	9. Taxable pensions and annuities	_____ 00	_____ 00		
	10. Rents, royalties, partnerships, estates, etc	_____ 00	_____ 00		
	11. Farm income/(loss) from federal Schedule F	_____ 00	_____ 00		
	12. Unemployment compensation. See instructions	_____ 00	_____ 00		
	13. Gambling winnings	_____ 00	_____ 00		
	14. Other income, bonus depreciation, and section 179 adjustment	_____ 00	_____ 00		
	15. Gross Income. Add lines 1-14	00	▲ 4,775 00		
Step 6 Adjustments to Income	16. Payments to an IRA, Keogh, or SEP	_____ 00	_____ 00		
	17. Deductible part of self-employment tax	_____ 00	_____ 00		
	18. Health insurance deduction	_____ 00	_____ 00		
	19. Penalty on early withdrawal of savings	_____ 00	_____ 00		
	20. Alimony paid	_____ 00	_____ 00		
	21. Pension/retirement income exclusion	_____ 00 ▲	_____ 00		
	22. Moving expense deduction from federal form 3903	_____ 00	_____ 00		
	23. Iowa capital gain deduction; certain sales only. Include IA 100	_____ 00 ▲	_____ 00		
	24. Other adjustments	_____ 00	_____ 00		
	25. Total adjustments. Add lines 16-24	00	▲ 0 00		
	26. Net Income. Subtract line 25 from line 15 ... *(Low Income Exemption)*	00	▲ 4,775 00		
Step 7 Federal Tax Addition and Deduction	27. Federal income tax refund/overpayment received in 2016	_____ 00 ▲	_____ 00		
	28. Self-employment/household employment/other federal taxes	_____ 00 ▲	_____ 00		
	29. Addition for federal taxes. Add lines 27 and 28	29. _____ 00		_____ 00	
	30. Total. Add lines 26 and 29	30. _____ 00		_____ 00	
	31. Federal tax withheld	_____ 00 ▲	_____ 00		
	32. Federal estimated tax payments made in 2016	_____ 00 ▲	_____ 00		
	33. Additional federal tax paid in 2016 for 2015 and prior years	_____ 00 ▲	_____ 00		
	34. Deduction for federal taxes. Add lines 31, 32, and 33	34. _____ 00		_____ 00	
	35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35. _____ 00 ▲		_____ 00	

Iowa Department of REVENUE

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint

Step 8 Taxable Income

36. BALANCE. From side 1, line 35 .... 36. _____ .00 / _____ .00

37. Deduction. Check one box ▲ Itemized.(Include IA Schedule A) ☐ Standard ☐ .... 37. _____ .00 ▲ _____ .00

38. TAXABLE INCOME. SUBTRACT line 37 from line 36 .... 38. _____ .00 / _____ .00

Step 9 Tax, Credits, and Check-off Contribu-tions

39. Tax from tables or alternate tax .... 39. _____ .00 ▲ _____ .00

40. Iowa lump-sum tax. 25% of federal tax from form 4972 .... 40. _____ .00 ▲ _____ .00

41. Iowa alternative minimum tax. Include IA 6251. .... 41. _____ .00 ▲ _____ .00

42. Total tax. ADD lines 39, 40, and 41. .... 42. _____ .00 / _____ .00

43. Total exemption credit amount(s) from Step 3, side 1. .... 43. _____ .00 / _____ .00

44. Tuition and textbook credit for dependents K-12. .... 44. _____ .00 ▲ _____ .00

45. Volunteer firefighter/EMS/reserve peace officer credit. .... 45. _____ .00 ▲ _____ .00

46. Total credits. ADD lines 43, 44, and 45. .... 46. _____ .00 / _____ .00

47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero. ... 47. _____ .00 ▲ _____ .00

48. Credit for nonresident or part-year resident. Include IA 126 and federal return. ... 48. _____ .00 ▲ _____ .00

49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero. ... 49. _____ .00 ▲ _____ .00

50. Out-of-state tax credit. Include IA 130. .... 50. _____ .00 ▲ _____ .00

51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero. ... 51. _____ .00 / _____ .00

52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule. ... 52. _____ .00 ▲ _____ .00

53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero. ... 53. _____ .00 ▲ _____ .00

54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53. ... 54. _____ .00 ▲ _____ .00

55. Total state and local tax. ADD lines 53 and 54. .... 55. _____ .00 ▲ 0 .00

56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here. ... 56. 0 .00

57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

Fish/Wildlife 57a: ▲ _____ State Fair 57b: ▲ _____ Firefighters/Veterans 57c: ▲ _____ Child abuse Prevention 57d: ▲ _____ Enter here........ 57. 0 .00

58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here. ... 58. ▲ 0 .00

Step 10 Credits

59. Iowa Fuel tax credit. Include IA 4136 .... 59. _____ .00 ▲ _____ .00

60. Check One: Child and dependent care credit ☐ OR
▲ Early childhood development credit ☐ ... 60. _____ .00 ▲ _____ .00

61. Iowa earned income tax credit. 15.0% (.15) of federal credit .... 61. _____ .00 ▲ _____ .00

62. Other refundable credits. Include IA 148 Tax Credits Schedule. ...... 62. _____ .00 ▲ _____ .00

63. Total refundable Iowa credits. ADD lines 59 - 62. .... 63. _____ .00 ▲ _____ .00

64. RESERVED FOR FUTURE USE .... 64. 0 .00 ▲ 0 .00

65. Taxpayers trust fund tax credit. The credit for 2016 is $0. .... 65. 0 .00 ▲ 0 .00

66. Iowa income tax withheld. .... 66. _____ .00 ▲ 24 .00

67. Estimated and voucher payments made for tax year 2016. .... 67. _____ .00 ▲ _____ .00

68. TOTAL. ADD lines 63, 65, 66, and 67. .... 68. _____ .00 ▲ 24 .00

69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here .... 69. 24 .00

Step 11 Refund or Amount Due

70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid. ... 70. ▲ 24 .00

71. Amount of line 70 to be REFUNDED. .... REFUND 71. ▲ 24 .00

For a faster refund file electronically. Go to https://tax.iowa.gov for details

72. Amount of line 70 to be applied to your 2017 estimated tax. .... 72. _____ .00 ▲ _____ .00

73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE ... 73. ▲ _____ .00

74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ ☐ ... 74. ▲ _____ .00

75. Penalty and interest ▲ 75a.Penalty _____ .00 ▲ 75b. Interest _____ .00 ADD. Enter total.......... 75. _____ .00

76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here. .... PAY THIS AMOUNT 76. ▲ _____ .00

Step 12

Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.

▲ Spouse	$1.50 to Republican Party ☐	▲ Yourself	$1.50 to Republican Party ☐
	$1.50 to Democratic Party ☐		$1.50 to Democratic Party ☐
	$1.50 to Campaign Fund ☐		$1.50 to Campaign Fund ☐

Step 13

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE

Bill Johnson   02/01/2017 ▲ ☐

Your Signature | Date | Check if Deceased | Date of Death | Preparer's Signature | Date

SIGN HERE   ▲ ☐

Spouse's Signature | Date | Check if Deceased | Date of Death | Preparer's PTIN | Firm's FEIN

Daytime Telephone Number | Daytime Telephone Number

This return is due May 1, 2017. Please sign, enclose W-2s, and verify SSNs.
You can pay online at https://tax.iowa.gov/
Make check payable to Treasurer, State of Iowa.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187.

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Iowa Department of REVENUE

Centralized Employee Registry Reporting Form

To be completed by the employer within 15 days of hire. Please print or type.

EMPLOYER INFORMATION

FEIN Required ____ ____ - ____ ____ ____ ____ ____ ____ - ____ ____ ____

FEIN plus last 3-digit suffix used when filing Iowa withholding tax.

Employer Phone Number (____)____

Name_____

Address_____

City_____ State ___ ZIP ___ ___ ___ ___ ___ - ___ ___ ___ ___

Questions: For A through D below, please see instructions on back for definitions and clarification.

A. Is dependent health care coverage available?..Yes ☐ No ☐

B. Approximate date this employee qualifies for coverage (MMDDYY) ...._____-_____-_____

C. Employee start date (MMDDYY) ...._____-_____-_____

D. Address where income withholding and garnishment orders should be sent, if different from address above.

Address_____

City_____ State___ ___ ZIP ___ ___ ___ ___ ___ - ___ ___ ___ ___

EMPLOYEE INFORMATION

Employee Date of Birth_____-_____-_____ Employee Social Security Number___ ___ ___-___ ___-___ ___ ___ ___

Last Name_____ First name_____ Middle Initial_____

Address_____

City_____ State___ ___ ZIP ___ ___ ___ ___ ___ - ___ ___ ___ ___

-------------------------------- DETACH HERE --------------------------------

Iowa Department of REVENUE

Practice Exercise 1

2017 IA W-4

Employee Withholding Allowance Certificate

https://tax.iowa.gov

To be completed by the employee

Marital Status: Single (or married but legally separated) ☒ Married ☐

Print your full name Bill Johnson   Social Security Number 777-88-9999

Home Address 300 Fountain View Dr.   City Council Bluffs   State IA   ZIP 51501

EXEMPTION FROM WITHHOLDING

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here EXEMPT and the year effective here 2017_____. Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa tax based on the Military Spouses Residency Relief Act of 2009...........................☐

If claiming the military spouse exemption, enter your state of domicile here .... _____

IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:

1. Personal allowances ....1._____
2. Allowances for dependents ....2._____
3. Allowances for itemized deductions ....3._____
4. Allowances for adjustments to income ....4._____
5. Allowances for child and dependent care credit.........................5._____
6. **Total allowances. Add lines 1 through 5** ....6._____
7. Additional amount, if any, you want deducted each pay period ....7._____

Employee: I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.

Employee Signature Bill Johnson

Date 02/01/2017

Employers: Detach this part and keep in your records. However, if the employee is claiming more than 22 withholding allowances or an exemption from withholding when wages are expected to exceed $200 per week, complete the section below and send it to the Iowa Department of Revenue. See Employer Withholding Requirements on the back of this form.

Employer Name_____

Employer Address_____

_____ FEIN_____

44-019a (07/24/15)

Iowa Department of REVENUE

Practice Exercise 2 – Information about the Taxpayer

Name: Mary Brown

Address: 400 Rolling Hills Ave.
        Cedar Rapids, IA 52401

Mary has lived at this address throughout 2016.

Mary is claimed as a dependent on her parent's Iowa income tax return.

Mary earned wages from a part-time job.

Mary earned interest from a bank account.

Mary filed federal and Iowa income tax returns for tax year 2015.

Mary did not qualify for the low income exemption on her 2015 Iowa return.

Mary claimed a federal tax deduction on her 2015 Iowa return.

Mary received a 2015 federal income tax refund of $200 in 2016.

Mary does not itemize deductions.

NOTE: A fillable IA 1040 is available on the Department's website, which can be used to complete the practice exercises.

Link to fillable IA 1040:
https://tax.iowa.gov/sites/files/idr/forms1/IA1040_2016_07UF_PR.pdf

Practice Exercise 2

	a Employee's social security number 000-11-2222	OMB No. 1545-0008		
b Employer identification number (EIN) 42-0000000			1 Wages, tips, other compensation 8,000.00	2 Federal income tax withheld 576.00
c Employer's name, address, and ZIP code Part-Time Job			3 Social security wages	4 Social security tax withheld
			5 Medicare wages and tips	6 Medicare tax withheld
			7 Social security tips	8 Allocated tips
d Control number			9	10 Dependent care benefits
e Employee's first name and initial Last name Suff. Mary Brown 400 Rolling Hills Ave Cedar Rapids, IA 52401			11 Nonqualified plans	12a
			13 Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐	12b
			14 Other	12c
				12d
f Employee's address and ZIP code				

15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
IA	42-0000000-001	8,000.00	125.00			

Form **W-2** Wage and Tax Statement

Copy 2—To Be Filed With Employee's State, City, or Local Income Tax Return

Department of the Treasury—Internal Revenue Service

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Iowa Department of **REVENUE**

Practice Exercise 2

☐ CORRECTED (if checked)

PAYER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.	Payer's RTN (optional)	OMB No. 1545-0112	**Interest Income**
Bank Account	**1** Interest income $ *20.00*	Form **1099-INT**	
	2 Early withdrawal penalty $		**Copy B**
PAYER'S federal identification number	RECIPIENT'S identification number	**3** Interest on U.S. Savings Bonds and Treas. obligations $	**For Recipient**
35-0000000	*000-11-2222*		

RECIPIENT'S name *Mary Brown*	**4** Federal income tax withheld $ *-0-*	**5** Investment expenses $	This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
Street address (including apt. no.) *400 Rolling Hills Ave*	**6** Foreign tax paid $	**7** Foreign country or U.S. possession	
City or town, state or province, country, and ZIP or foreign postal code *Cedar Rapids, IA 52401*	**8** Tax-exempt interest $	**9** Specified private activity bond interest $	
	10 Market discount $	**11** Bond premium $	
FATCA filing requirement ☐	**12** $	**13** Bond premium on tax-exempt bond $	
Account number (see instructions)	**14** Tax-exempt and tax credit bond CUSIP no.	**15** State *IA* **16** State identification no. *35-0000000-001* **17** State tax withheld $ *-0-*	
		$	

Form **1099-INT**   (keep for your records)   www.irs.gov/form1099int   Department of the Treasury - Internal Revenue Service

Iowa Department of REVENUE

2016 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning ____/____ 2016 and ending ____/____/____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name: **Brown**
Your first name/middle initial: **Mary**

Spouse's last name:
Spouse's first name/middle initial:

Current mailing address (number and street, apartment, lot, or suite number) or PO Box
400 Rolling Hills Ave.

City, State, ZIP
Cedar Rapids, IA 52401

Practice Exercise 2

Spouse SSN ●
Your SSN ● **000 11 2222**
Email Address:

Step 2 Filing Status: Mark one box only.

Check this box if you or your spouse was 65 or older as of 12/31/16. ☐ ●

Residence on 12/31/16: County No. ● **57** School District No. ● **1053**

1. [X] Single: Were you claimed as a dependent on another person's Iowa return? Yes [X] No ☐ ▲

Dependent children for whom an exemption is claimed in Step 3
How many have health care coverage?(including Medicaid or hawk-i) _____ ●
How many do not have health care coverage? _____ ●

2. ☐ Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)
3. ☐ Married filing separately on this combined return. Spouse use column B.
4. ☐ Married filing separate returns. Spouse's name: ▲SSN: Net Income: $
5. ☐ Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.
6. ☐ Qualifying Widow(er) with dependent child. Name: SSN:

Step 3 Exemptions

		B. Spouse (Filing Status 3 ONLY)		A. You or Joint	
a.	Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ _____ X $40 = $		▲ 1 X $40 = $	40
b.	Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	▲ _____ X $20 = $		▲ _____ X $20 = $	
c.	Dependents: Enter 1 for each dependent	▲ _____ X $40 = $		▲ _____ X $40 = $	
d.	Enter first names of dependents here _____	e. Total $ _____		e. Total $	40

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet B. Spouse/Status 3 ▲ [ ] A. You or Joint ▲ [ ]

Step 5 Gross Income			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	1.	Wages, salaries, tips, etc	1. _____ 00	8,000 00		
	2.	Taxable interest income. If more than $1,500, complete Sch. B	2. _____ 00	20 00		
	3.	Ordinary dividend income. If more than $1,500, complete Sch. B	3. _____ 00	00		
	4.	Alimony received	4. _____ 00	00		
	5.	Business income/(loss) from federal Schedule C or C-EZ	5. _____ 00	00		
	6.	Capital gain/(loss), federal Sch. D if required for federal purposes	6. _____ 00	00		
	7.	Other gains/(losses) from federal form 4797	7. _____ 00	00		
	8.	Taxable IRA distributions	8. _____ 00	00		
	9.	Taxable pensions and annuities	9. _____ 00	00		
	10.	Rents, royalties, partnerships, estates, etc	10. _____ 00	00		
	11.	Farm income/(loss) from federal Schedule F	11. _____ 00	00		
	12.	Unemployment compensation. See instructions	12. _____ 00	00		
	13.	Gambling winnings	13. _____ 00	00		
	14.	Other income, bonus depreciation, and section 179 adjustment	14. _____ 00	00		
	15.	Gross Income. Add lines 1-14	15. 00		▲	8,020 00

NOTE: Use only blue or black ink, no pencils or red ink.

Step 6 Adjustments to Income			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	16.	Payments to an IRA, Keogh, or SEP	16. _____ 00	00		
	17.	Deductible part of self-employment tax.	17. _____ 00	00		
	18.	Health insurance deduction	18. _____ 00	00		
	19.	Penalty on early withdrawal of savings	19. _____ 00	00		
	20.	Alimony paid	20. _____ 00	00		
	21.	Pension/retirement income exclusion	21. _____ 00 ▲	00		
	22.	Moving expense deduction from federal form 3903	22. _____ 00	00		
	23.	Iowa capital gain deduction; certain sales only. Include IA 100	23. _____ 00 ▲	00		
	24.	Other adjustments	24. _____ 00	00		
	25.	Total adjustments. Add lines 16-24	25. _____ 00	▲	0 00	
	26.	Net Income. Subtract line 25 from line 15	26. _____ 00	▲	8,020 00	

Step 7 Federal Tax Addition and Deduction			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
	27.	Federal income tax refund/overpayment received in 2016	27. _____ 00 ▲	200 00		
	28.	Self-employment/household employment/other federal taxes	28. _____ 00 ▲	00		
	29.	Addition for federal taxes. Add lines 27 and 28	29. _____ 00		200 00	
	30.	Total. Add lines 26 and 29	30. _____ 00		8,220 00	
	31.	Federal tax withheld	31. _____ 00 ▲	576 00		
	32.	Federal estimated tax payments made in 2016	32. _____ 00 ▲	00		
	33.	Additional federal tax paid in 2016 for 2015 and prior years	33. _____ 00 ▲	00		
	34.	Deduction for federal taxes. Add lines 31, 32, and 33	34. _____ 00		576 00	
	35.	Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35. _____ 00	▲	7,644 00	

Iowa Department of REVENUE

Practice Exercise 2

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint

Step 8 Taxable Income

36.	BALANCE. From side 1, line 35			36.	7,644 .00
37.	Deduction. Check one box ▲ Itemized.(Include IA Schedule A) ☐ Standard ☒			37. ▲	1,970 .00
38.	TAXABLE INCOME. SUBTRACT line 37 from line 36		.00	38.	5,674 .00

Step 9 Tax, Credits, and Check-off Contribu-tions

39.	Tax from tables or alternate tax	39.	.00 ▲	79 .00		
40.	Iowa lump-sum tax. 25% of federal tax from form 4972	40.	.00 ▲	.00		
41.	Iowa alternative minimum tax. Include IA 6251.	41.	.00 ▲	.00		
42.	Total tax. ADD lines 39, 40, and 41.		42.	.00	79 .00	
43.	Total exemption credit amount(s) from Step 3, side 1.	43.	.00	40 .00		
44.	Tuition and textbook credit for dependents K-12.	44.	.00 ▲	.00		
45.	Volunteer firefighter/EMS/reserve peace officer credit.	45.	.00 ▲	.00		
46.	Total credits. ADD lines 43, 44, and 45.		46.	.00	40 .00	
47.	BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.		47.	.00 ▲	39 .00	
48.	Credit for nonresident or part-year resident. Include IA 126 and federal return.		48.	.00 ▲	.00	
49.	BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero.		49.	.00 ▲	39 .00	
50.	Out-of-state tax credit. Include IA 130.		50.	.00 ▲	.00	
51.	BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero.		51.	.00	39 .00	
52.	Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.		52.	.00 ▲	.00	
53.	BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero.		53.	.00 ▲	39 .00	
54.	School district surtax or EMS surtax. Take percentage from table; multiply by line 53.		54.	.00 ▲	2 .00	
55.	Total state and local tax. ADD lines 53 and 54.		55.	.00 ▲	41 .00	
56.	TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here.		56		41 .00	

57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.

Fish/Wildlife 57a: ▲ _____ State Fair 57b: ▲ _____ Firefighters/Veterans 57c: ▲ _____ Child abuse Prevention 57d: ▲ _____ Enter here........57. **0** .00

| 58. | TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here. | 58. ▲ | 41 .00 |

Step 10 Credits

59.	Iowa Fuel tax credit. Include IA 4136	59.	.00 ▲	.00		
60.	Check One: Child and dependent care credit ☐ OR ▲ Early childhood development credit ☐	60.	.00 ▲	.00		
61.	Iowa earned income tax credit. 15.0% (.15) of federal credit	61.	.00 ▲	.00		
62.	Other refundable credits. Include IA 148 Tax Credits Schedule	62.	.00 ▲	.00		
63.	Total refundable Iowa credits. ADD lines 59 - 62.	63.	.00 ▲	.00		
64.	RESERVED FOR FUTURE USE	64.	0 .00 ▲	0 .00		
65.	Taxpayers trust fund tax credit. The credit for 2016 is $0	65.	0 .00 ▲	0 .00		
66.	Iowa income tax withheld.	66.	.00 ▲	125 .00		
67.	Estimated and voucher payments made for tax year 2016.	67.	.00 ▲	.00		
68.	TOTAL. ADD lines 63, 65, 66, and 67.	68.	.00 ▲	125 .00		
69.	TOTAL CREDITS. ADD columns A and B on line 68 and enter here		69.		125 .00	

Step 11 Refund or Amount Due

70.	If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid.	70. ▲	84 .00
71.	Amount of line 70 to be REFUNDED. ....REFUND	71. ▲	84 .00
	For a faster refund file electronically. Go to https://tax.iowa.gov for details		
72.	Amount of line 70 to be applied to your 2017 estimated tax.	72.	.00 ▲	.00
73.	If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE	73. ▲	.00
74.	Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲☐	74. ▲	.00
75.	Penalty and interest ▲ 75a.Penalty _____ .00 ▲ 75b. Interest _____ .00 ADD. Enter total..........	75.	.00
76.	TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here. ....PAY THIS AMOUNT	76. ▲	.00

Step 12

Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.

▲Spouse	$1.50 to Republican Party ☐	▲Yourself	$1.50 to Republican Party ☐
	$1.50 to Democratic Party ☐		$1.50 to Democratic Party ☐
	$1.50 to Campaign Fund ☐		$1.50 to Campaign Fund ☐

Step 13

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE

| Mary Brown | 02/01/2017 ▲☐ | | | |
| Your Signature | Date | Check if Deceased | Date of Death | Preparer's Signature | Date |

SIGN HERE

| | | ▲☐ | | |
| Spouse's Signature | Date | Check if Deceased | Date of Death | Preparer's PTIN | Firm's FEIN |

| Daytime Telephone Number | Daytime Telephone Number |

This return is due May 1, 2017. Please sign, enclose W-2s, and verify SSNs.
You can pay online at https://tax.iowa.gov/
Make check payable to Treasurer, State of Iowa.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187.

41-001 (05/12/16)

Iowa Department of REVENUE

2016 IA 1040 Iowa Individual Income Tax Return

For fiscal year beginning ___/___ 2016 and ending ___/___/___

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

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

City, State, ZIP _____

Spouse SSN ● _____   Your SSN ● _____   Email Address: _____

| | Check this box if you or your spouse was 65 or older as of 12/31/16. ☐ ● |

Step 2 Filing Status: Mark one box only.

1	Single: Were you claimed as a dependent on another person's Iowa return? Yes ☐ No ☐ ▲	Residence on 12/31/16: County No. ● School District No. ●
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	Dependent children for whom an exemption is claimed in Step 3
3	Married filing separately on this combined return. Spouse use column B.	How many have health care coverage?(including Medicaid or hawk-i) _____ ● How many do not have health care coverage? _____ ●
4	Married filing separate returns. Spouse's name: _____ ▲SSN: _____ Net Income: $ _____
5	Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below.
6	Qualifying Widow(er) with dependent child. Name: _____ SSN: _____

Step 3 Exemptions

		B. Spouse (Filing Status 3 ONLY)	A. You or Joint
a.	Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	▲ _____ X $40 = $ _____	▲ _____ X $40 = $ _____
b.	Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	▲ _____ X $20 = $ _____	▲ _____ X $20 = $ _____
c.	Dependents: Enter 1 for each dependent	▲ _____ X $40 = $ _____	▲ _____ X $40 = $ _____
d.	Enter first names of dependents here _____	e. Total $ _____	e. Total $ _____

Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet B. Spouse/Status 3 ▲ _____   A. You or Joint ▲ _____

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 5 Gross Income	1.	Wages, salaries, tips, etc	1. _____ .00	_____ .00		
	2.	Taxable interest income. If more than $1,500, complete Sch. B	2. _____ .00	_____ .00		
	3.	Ordinary dividend income. If more than $1,500, complete Sch. B	3. _____ .00	_____ .00		
	4.	Alimony received	4. _____ .00	_____ .00		
	5.	Business income/(loss) from federal Schedule C or C-EZ	5. _____ .00	_____ .00		
	6.	Capital gain/(loss), federal Sch. D if required for federal purposes	6. _____ .00	_____ .00		
	7.	Other gains/(losses) from federal form 4797	7. _____ .00	_____ .00		
	8.	Taxable IRA distributions	8. _____ .00	_____ .00		
	9.	Taxable pensions and annuities	9. _____ .00	_____ .00		
	10.	Rents, royalties, partnerships, estates, etc	10. _____ .00	_____ .00		
	11.	Farm income/(loss) from federal Schedule F	11. _____ .00	_____ .00		
	12.	Unemployment compensation. See instructions	12. _____ .00	_____ .00		
	13.	Gambling winnings	13. _____ .00	_____ .00		
	14.	Other income, bonus depreciation, and section 179 adjustment	14. _____ .00	_____ .00		
	15.	Gross Income. Add lines 1-14	15.		_____ .00 ▲	_____ .00
Step 6 Adjustments to Income	16.	Payments to an IRA, Keogh, or SEP	16. _____ .00	_____ .00		
	17.	Deductible part of self-employment tax	17. _____ .00	_____ .00		
	18.	Health insurance deduction	18. _____ .00	_____ .00		
	19.	Penalty on early withdrawal of savings	19. _____ .00	_____ .00		
	20.	Alimony paid	20. _____ .00	_____ .00		
	21.	Pension/retirement income exclusion	21. _____ .00 ▲	_____ .00		
	22.	Moving expense deduction from federal form 3903	22. _____ .00	_____ .00		
	23.	Iowa capital gain deduction; certain sales only. Include IA 100	23. _____ .00 ▲	_____ .00		
	24.	Other adjustments	24. _____ .00	_____ .00		
	25.	Total adjustments. Add lines 16-24	25.		_____ .00 ▲	_____ .00
	26.	Net Income. Subtract line 25 from line 15	26.		_____ .00 ▲	_____ .00
Step 7 Federal Tax Addition and Deduction	27.	Federal income tax refund/overpayment received in 2016	27. _____ .00 ▲	_____ .00		
	28.	Self-employment/household employment/other federal taxes	28. _____ .00 ▲	_____ .00		
	29.	Addition for federal taxes. Add lines 27 and 28	29.		_____ .00	_____ .00
	30.	Total. Add lines 26 and 29	30.		_____ .00	_____ .00
	31.	Federal tax withheld	31. _____ .00 ▲	_____ .00		
	32.	Federal estimated tax payments made in 2016	32. _____ .00 ▲	_____ .00		
	33.	Additional federal tax paid in 2016 for 2015 and prior years	33. _____ .00 ▲	_____ .00		
	34.	Deduction for federal taxes. Add lines 31, 32, and 33	34.		_____ .00	_____ .00
	35.	Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2	35.		_____ .00 ▲	_____ .00

NOTE: Use only blue or black ink, no pencils or red ink.

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Iowa Department of REVENUE

2016 IA 1040, page 2

			B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
Step 8 Taxable Income	36.	BALANCE. From side 1, line 35	36.		.00	.00
	37.	Deduction. Check one box ▲ Itemized (Include IA Schedule A) ☐ Standard ☐	37.		.00 ▲	.00
	38.	TAXABLE INCOME. SUBTRACT line 37 from line 36	38.		.00	.00
Step 9 Tax, Credits, and Check-off Contributions	39.	Tax from tables or alternate tax	39.	.00 ▲	.00	
	40.	Iowa lump-sum tax. 25% of federal tax from form 4972	40.	.00 ▲	.00	
	41.	Iowa alternative minimum tax. Include IA 6251	41.	.00 ▲	.00	
	42.	Total tax. ADD lines 39, 40, and 41	42.		.00	.00
	43.	Total exemption credit amount(s) from Step 3, side 1	43.	.00	.00	
	44.	Tuition and textbook credit for dependents K-12	44.	.00 ▲	.00	
	45.	Volunteer firefighter/EMS/reserve peace officer credit	45.	.00 ▲	.00	
	46.	Total credits. ADD lines 43, 44, and 45	46.		.00	.00
	47.	BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero	47.		.00 ▲	.00
	48.	Credit for nonresident or part-year resident. Include IA 126 and federal return	48.		.00 ▲	.00
	49.	BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero	49.		.00 ▲	.00
	50.	Out-of-state tax credit. Include IA 130	50.		.00 ▲	.00
	51.	BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero	51.		.00	.00
	52.	Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule	52.		.00 ▲	.00
	53.	BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero	53.		.00 ▲	.00
	54.	School district surtax or EMS surtax. Take percentage from table; multiply by line 53	54.		.00 ▲	.00
	55.	Total state and local tax. ADD lines 53 and 54	55.		.00 ▲	.00
	56.	TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here	56.			.00
	57.	Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars.				
		Fish/Wildlife 57a: ▲ ___ State Fair 57b: ▲ ___ Firefighters/Veterans 57c: ▲ ___ Child abuse Prevention 57d: ▲ ___ Enter here....57.				.00
	58.	TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here	58. ▲			.00
Step 10 Credits	59.	Iowa Fuel tax credit. Include IA 4136	59.	.00 ▲	.00	
	60.	Check One: Child and dependent care credit ☐ OR ▲ Early childhood development credit ☐	60.	.00 ▲	.00	
	61.	Iowa earned income tax credit. 15.0% (.15) of federal credit	61.	.00 ▲	.00	
	62.	Other refundable credits. Include IA 148 Tax Credits Schedule	62.	.00 ▲	.00	
	63.	Total refundable Iowa credits. ADD lines 59 - 62	63.	.00 ▲	.00	
	64.	RESERVED FOR FUTURE USE	64.	0 .00 ▲	0 .00	
	65.	Taxpayers trust fund tax credit. The credit for 2016 is $0	65.	0 .00 ▲	0 .00	
	66.	Iowa income tax withheld	66.	.00 ▲	.00	
	67.	Estimated and voucher payments made for tax year 2016	67.	.00 ▲	.00	
	68.	TOTAL. ADD lines 63, 65, 66, and 67	68.	.00 ▲	.00	
	69.	TOTAL CREDITS. ADD columns A and B on line 68 and enter here	69.			.00
Step 11 Refund or Amount Due	70.	If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid	70. ▲			.00
	71.	Amount of line 70 to be REFUNDED ....REFUND	71. ▲			.00
		For a faster refund file electronically. Go to https://tax.iowa.gov for details				
	72.	Amount of line 70 to be applied to your 2017 estimated tax	72.	.00 ▲	.00	
	73.	If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE	73. ▲			.00
	74.	Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. ▲ ☐	74. ▲			.00
	75.	Penalty and interest ▲ 75a. Penalty ___ .00 ▲ 75b. Interest ___ .00 ADD. Enter total	75.			.00
	76.	TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here ....PAY THIS AMOUNT	76. ▲			.00

Step 12

Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund.

▲ Spouse	$1.50 to Republican Party ☐	▲ Yourself	$1.50 to Republican Party ☐
	$1.50 to Democratic Party ☐		$1.50 to Democratic Party ☐
	$1.50 to Campaign Fund ☐		$1.50 to Campaign Fund ☐

Step 13

I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

SIGN HERE ▲ ☐

| Your Signature | Date | Check if Deceased | Date of Death | Preparer's Signature | Date |

SIGN HERE ▲ ☐

| Spouse's Signature | Date | Check if Deceased | Date of Death | Preparer's PTIN | Firm's FEIN |

| Daytime Telephone Number | Daytime Telephone Number |

This return is due May 1, 2017. Please sign, enclose W-2s, and verify SSNs.
You can pay online at https://tax.iowa.gov/
Make check payable to Treasurer, State of Iowa.
MAILING ADDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187.

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Iowa Department of REVENUE

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

01-ADAIR
0018	ADAIR-CASEY	8%
0914	CAM	10%
2673	NODAWAY VALLEY	3%
4978	ORIENT-MACKSBURG	15%
6264	WEST CENTRAL VALLEY	5%

02-ADAMS
0914	CAM	10%
1431	CORNING	7%
1503	CRESTON	2%
2718	GRISWOLD	1%
3609	LENOX	6%
4978	ORIENT-MACKSBURG	15%
6651	VILLISCA	1%

03-ALLAMAKEE
0135	ALLAMAKEE	8%
1638	DECORAH	6%
1972	EASTERN ALLAMAKEE	10%
4419	MFL MAR MAC	12%
5310	POSTVILLE	15%

04-APPANOOSE*
(see footnote below)
0081	ALBIA	10%
1071	CENTERVILLE	4%
4491	MORAVIA	13%
4518	MOULTON-UDELL	13%
5895	SEYMOUR	11%

05-AUDUBON
0018	ADAIR-CASEY	8%
0387	ATLANTIC	9%
0414	AUDUBON	6%
0914	CAM	10%
1413	COON RAPIDS-BAYARD	7%
2151	EXIRA-ELK HORN-KIMBALLTON	7%
2754	GUTHRIE CENTER	7%
3168	IKM-MANNING	9%

06-BENTON
0576	BELLE PLAINE	9%
0609	BENTON	4%
1062	CENTER POINT-URBANA	6%
1337	COLLEGE	0%
1935	UNION	8%
3105	INDEPENDENCE	7%
4777	NORTH LINN	5%
6660	VINTON-SHELLSBURG	7%

07-BLACK HAWK
1044	CEDAR FALLS	0%
1719	DENVER	6%
1791	DIKE-NEW HARTFORD	8%
1908	DUNKERTON	10%
1935	UNION	8%
2502	GLADBROOK-REINBECK	3%
3042	HUDSON	2%
3186	JANESVILLE	7%
3204	JESUP	0%
6660	VINTON-SHELLSBURG	7%
6762	WAPSIE VALLEY	11%
6795	WATERLOO	0%
6840	WAVERLY-SHELL ROCK	6%

08-BOONE
0472	BALLARD	2%
0729	BOONE	6%
2466	GILBERT	0%
3195	GREENE COUNTY	8%
3942	MADRID	3%
4779	NORTH POLK	5%
4878	OGDEN	7%
5184	PERRY	3%
5643	ROLAND-STORY	8%
6095	SOUTH HAMILTON	8%
6096	SOUTHEAST WEBSTER-GRAND	5%
6246	STRATFORD	9%
6561	UNITED	7%
7110	WOODWARD-GRANGER	7%

09-BREMER
1719	DENVER	6%
1908	DUNKERTON	10%
3186	JANESVILLE	7%
4599	NASHUA-PLAINFIELD	9%
6273	SUMNER-FREDERICKSBURG	7%
6471	TRIPOLI	9%
6762	WAPSIE VALLEY	11%
6840	WAVERLY-SHELL ROCK	6%

10-BUCHANAN
1935	UNION	8%
1963	EAST BUCHANAN	1%
3105	INDEPENDENCE	7%
3204	JESUP	0%
4777	NORTH LINN	5%
4869	OELWEIN	7%
6175	STARMONT	2%
6660	VINTON-SHELLSBURG	7%
6762	WAPSIE VALLEY	11%
6950	WEST DELAWARE CO	5%

11-BUENA VISTA
0072	ALBERT CITY-TRUESDALE	0%
0171	ALTA	8%
0423	AURELIA	6%
2376	GALVA-HOLSTEIN	7%
3537	LAURENS-MARATHON	8%
4644	NEWELL-FONDA	7%
5823	SCHALLER-CRESTLAND	8%
6048	SIOUX CENTRAL	0%
6219	STORM LAKE	3%

12-BUTLER
0009	AGWSR	8%
0153	NORTH BUTLER	5%
0279	APLINGTON-PARKERSBURG	7%
1215	CLARKSVILLE	12%
1791	DIKE-NEW HARTFORD	8%
2781	HAMPTON-DUMONT	3%
4599	NASHUA-PLAINFIELD	9%
6840	WAVERLY-SHELL ROCK	6%

13-CALHOUN
4023	MANSON-NW WEBSTER	7%
4644	NEWELL-FONDA	7%
5283	POCAHONTAS AREA	1%
5323	PRAIRIE VALLEY	11%
6091	SOUTH CENTRAL CALHOUN	0%

14-CARROLL
0355	AR-WE-VA	9%
0999	CARROLL	3%
1413	COON RAPIDS-BAYARD	7%
2520	GLIDDEN-RALSTON	8%
3168	IKM-MANNING	9%
6091	SOUTH CENTRAL CALHOUN	0%
6741	EAST SAC COUNTY	1%

15-CASS
0387	ATLANTIC	9%
0441	AHSTW	9%
0914	CAM	10%
2151	EXIRA-ELK HORN-KIMBALLTON	7%
2718	GRISWOLD	1%

16-CEDAR
0603	BENNETT	1%
1926	DURANT	9%
3691	NORTH CEDAR	10%
3744	LISBON	4%
4269	MIDLAND	14%
6408	TIPTON	10%
6930	WEST BRANCH	10%
6975	WEST LIBERTY	16%
7038	WILTON	2%

17-CERRO GORDO
1233	CLEAR LAKE	5%
2295	FOREST CITY	8%
2403	GARNER-HAYFIELD-VENTURA	6%
4131	MASON CITY	7%
4772	CENTRAL SPRINGS	7%
5697	RUDD-ROCKFORD-MARBLE ROCK	3%
5922	WEST FORK	1%

18-CHEROKEE
0171	ALTA	8%
0423	AURELIA	6%
1152	CHEROKEE	5%
1975	RIVER VALLEY	10%
2376	GALVA-HOLSTEIN	7%
3348	KINGSLEY-PIERSON	4%
4068	MARCUS-MERIDEN-CLEGHORN	8%
5157	SOUTH O'BRIEN	10%
6048	SIOUX CENTRAL	0%

19-CHICKASAW
1116	CHARLES CITY	6%
3029	HOWARD-WINNESHIEK	6%
4599	NASHUA-PLAINFIELD	9%
4662	NEW HAMPTON	6%
6273	SUMNER-FREDERICKSBURG	7%
6471	TRIPOLI	9%
6509	TURKEY VALLEY	0%

20-CLARKE
1211	CLARKE	5%
1970	EAST UNION	14%
3119	INTERSTATE 35	0%
4505	MORMON TRAIL	6%
4572	MURRAY	13%

*Rates for residents of Appanoose County include a 1 percent local option surtax for Emergency Medical Services.

21-CLAY
1218	CLAY CENTRAL-EVERLY	1%
2556	GRAETTINGER-TERRIL	2%
2862	HARTLEY-MELVIN-SANBORN	7%
3537	LAURENS-MARATHON	8%
4890	OKOBOJI	2%
5157	SOUTH O'BRIEN	10%
5724	RUTHVEN-AYRSHIRE	10%
6048	SIOUX CENTRAL	0%
6102	SPENCER	4%

22-CLAYTON
1080	CENTRAL CLAYTON	1%
1989	EDGEWOOD-COLESBURG	8%
2763	CLAYTON RIDGE	0%
4419	MFL MAR MAC	12%
5310	POSTVILLE	15%
6175	STARMONT	2%
6591	VALLEY	8%
6961	WESTERN DUBUQUE CO	6%

23-CLINTON
0918	CALAMUS/WHEATLAND	6%
0936	CAMANCHE	0%
1082	CENTRAL DE WITT	1%
1278	CLINTON	8%
1675	DELWOOD	10%
1965	EASTON VALLEY	1%
4041	MAQUOKETA	9%
4269	MIDLAND	14%
4773	NORTHEAST	10%

24-CRAWFORD
0355	AR-WE-VA	9%
0504	BATTLE CREEK-IDA GROVE	1%
1134	CHARTER OAK-UTE	10%
1701	DENISON	8%
1917	BOYER VALLEY	10%
3168	IKM-MANNING	9%
4033	MAPLE VALLEY-ANTHON OTO	2%
4860	ODEBOLT-ARTHUR	2%
5832	SCHLESWIG	6%
6741	EAST SAC COUNTY	1%

25-DALLAS
0027	ADEL-DESOTO-MINBURN	0%
1576	DALLAS CENTER-GRIMES	0%
1953	EARLHAM	3%
3942	MADRID	3%
5121	PANORAMA	4%
5184	PERRY	3%
6264	WEST CENTRAL VALLEY	5%
6615	VAN METER	4%
6822	WAUKEE	0%
6957	WEST DES MOINES	0%
7110	WOODWARD-GRANGER	7%

26-DAVIS
0657	EDDYVILLE-BLAKESBURG-FREMONT	5%
0977	CARDINAL	4%
1619	DAVIS COUNTY	1%
4491	MORAVIA	13%
4518	MOULTON-UDELL	13%
6592	VAN BUREN	9%

27-DECATUR
1093	CENTRAL DECATUR	8%
1211	CLARKE	5%
3465	LAMONI	8%
4505	MORMON TRAIL	6%
4527	MOUNT AYR	6%
4572	MURRAY	13%
6854	WAYNE	2%

28-DELAWARE
1989	EDGEWOOD-COLESBURG	8%
4043	MAQUOKETA VALLEY	0%
4446	MONTICELLO	5%
4777	NORTH LINN	5%
6175	STARMONT	2%
6950	WEST DELAWARE CO	5%
6961	WESTERN DUBUQUE CO	6%

29-DES MOINES
0882	BURLINGTON	0%
1602	DANVILLE	1%
2322	FORT MADISON	0%
4203	MEDIAPOLIS	7%
4509	MORNING SUN	7%
4689	NEW LONDON	9%
6759	WAPELLO	9%
6937	WEST BURLINGTON	0%
7047	WINFIELD-MT UNION	7%

30-DICKINSON
1218	CLAY CENTRAL-EVERLY	1%
2124	ESTHERVILLE-LINCOLN CENTRAL	10%
2556	GRAETTINGER-TERRIL	2%
2846	HARRIS-LAKE PARK	0%
2862	HARTLEY-MELVIN-SANBORN	7%
4890	OKOBOJI	2%
6120	SPIRIT LAKE	6%

31-DUBUQUE
1863	DUBUQUE	0%
4041	MAQUOKETA	9%
4446	MONTICELLO	5%
6961	WESTERN DUBUQUE CO	6%

32-EMMET
0333	NORTH UNION	8%
2124	ESTHERVILLE-LINCOLN CENTRAL	10%
2556	GRAETTINGER-TERRIL	2%

33-FAYETTE
4774	NORTH FAYETTE	8%
4869	OELWEIN	7%
5310	POSTVILLE	15%
6175	STARMONT	2%
6273	SUMNER-FREDERICKSBURG	7%
6509	TURKEY VALLEY	0%
6591	VALLEY	8%
6762	WAPSIE VALLEY	11%
6943	WEST CENTRAL	13%

34-FLOYD
0153	NORTH BUTLER	5%
1116	CHARLES CITY	6%
4599	NASHUA-PLAINFIELD	9%
4772	CENTRAL SPRINGS	7%
4995	OSAGE	2%
5697	RUDD-ROCKFORD-MARBLE ROCK	3%

35-FRANKLIN
0009	AGWSR	8%
0108	ALDEN	9%
0594	BELMOND-KLEMME	0%
0916	CAL	16%
1206	CLARION-GOLDFIELD-DOWS	0%
2781	HAMPTON-DUMONT	3%
3150	IOWA FALLS	8%
5922	WEST FORK	1%

36-FREMONT
2369	FREMONT-MILLS	17%
2772	HAMBURG	7%
5976	SHENANDOAH	5%
6003	SIDNEY	10%

37-GREENE
1413	COON RAPIDS-BAYARD	7%
2520	GLIDDEN-RALSTON	8%
3195	GREENE COUNTY	8%
5121	PANORAMA	4%
5139	PATON-CHURDAN	5%
5184	PERRY	3%
5323	PRAIRIE VALLEY	11%
6091	SOUTH CENTRAL CALHOUN	0%
6096	SOUTHEAST WEBSTER-GRAND	5%

38-GRUNDY
0009	AGWSR	8%
0279	APLINGTON-PARKERSBURG	7%
0540	BCLUW	9%
1791	DIKE-NEW HARTFORD	8%
2007	ELDORA-NEW PROVIDENCE	5%
2502	GLADBROOK-REINBECK	3%
2727	GRUNDY CENTER	7%

39-GUTHRIE
0018	ADAIR-CASEY	8%
0414	AUDUBON	6%
1413	COON RAPIDS-BAYARD	7%
2151	EXIRA-ELK HORN-KIMBALLTON	7%
2754	GUTHRIE CENTER	7%
5121	PANORAMA	4%
6264	WEST CENTRAL VALLEY	5%

40-HAMILTON
3033	HUBBARD-RADCLIFFE	0%
4775	NORTHEAST HAMILTON	9%
5643	ROLAND-STORY	8%
6095	SOUTH HAMILTON	8%
6246	STRATFORD	9%
6867	WEBSTER CITY	5%

41-HANCOCK
0126	ALGONA	7%
0594	BELMOND-KLEMME	0%
0819	WEST HANCOCK	10%
1206	CLARION-GOLDFIELD-DOWS	0%
2295	FOREST CITY	8%
2403	GARNER-HAYFIELD-VENTURA	6%
3897	LU VERNE	13%
5922	WEST FORK	1%

42-HARDIN
0009	AGWSR	8%
0108	ALDEN	9%
0540	BCLUW	9%
1359	COLO-NESCO	8%
2007	ELDORA-NEW PROVIDENCE	5%
3033	HUBBARD-RADCLIFFE	0%
3150	IOWA FALLS	8%
5643	ROLAND-STORY	8%

43-HARRISON
0441	AHSTW	9%
1917	BOYER VALLEY	10%
2826	HARLAN	7%
3798	LOGAN-MAGNOLIA	7%
4356	MISSOURI VALLEY	5%
6460	TRI-CENTER	8%
6969	WEST HARRISON	2%
6987	WEST MONONA	6%
7092	WOODBINE	14%

44-HENRY
1602	DANVILLE	1%
2169	FAIRFIELD	1%
2322	FORT MADISON	0%
2834	HARMONY	10%
4536	MOUNT PLEASANT	5%
4689	NEW LONDON	9%
6700	WACO	0%
7047	WINFIELD-MT UNION	7%

45-HOWARD
3029	HOWARD-WINNESHIEK	6%
4662	NEW HAMPTON	6%
5508	RICEVILLE	11%
6509	TURKEY VALLEY	0%

46-HUMBOLDT
1206	CLARION-GOLDFIELD-DOWS	0%
1944	EAGLE GROVE	7%
2493	GILMORE CITY-BRADGATE	5%
3060	HUMBOLDT	5%
3897	LU VERNE	13%
6516	TWIN RIVERS	10%
6921	WEST BEND-MALLARD	0%

47-IDA
0504	BATTLE CREEK-IDA GROVE	1%
1701	DENISON	8%
1975	RIVER VALLEY	10%
2376	GALVA-HOLSTEIN	7%
4033	MAPLE VALLEY-ANTHON OTO	2%
4860	ODEBOLT-ARTHUR	2%
5823	SCHALLER-CRESTLAND	8%
5832	SCHLESWIG	6%

48-IOWA
0576	BELLE PLAINE	9%
0609	BENTON	4%
1221	CLEAR CREEK-AMANA	12%
2097	ENGLISH VALLEYS	16%
2766	HLV	8%
3154	IOWA VALLEY	14%
4271	MID-PRAIRIE	14%
6462	TRI-COUNTY	14%
7029	WILLIAMSBURG	6%

49-JACKSON
0243	ANDREW	12%
0585	BELLEVUE	3%
1675	DELWOOD	10%
1863	DUBUQUE	0%
1965	EASTON VALLEY	1%
4041	MAQUOKETA	9%
4269	MIDLAND	14%
6961	WESTERN DUBUQUE CO	6%

50-JASPER
0513	BAXTER	9%
0720	BONDURANT-FARRAR	3%
1332	COLFAX-MINGO	8%
1350	COLLINS-MAXWELL	7%
2709	GRINNELL-NEWBURG	2%
3582	EAST MARSHALL	10%
3906	LYNNVILLE-SULLY	8%
4725	NEWTON	5%
5166	PELLA	4%
5319	PCM	5%
6101	SOUTHEAST POLK	5%

Iowa Department of REVENUE

IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

51-JEFFERSON
0977 CARDINAL 4%
2169 FAIRFIELD 1%
4536 MOUNT PLEASANT 5%
5163 PEKIN 7%
6700 WACO 0%
6768 WASHINGTON 9%

52-JOHNSON
1221 CLEAR CREEK-AMANA 12%
1337 COLLEGE 0%
2977 HIGHLAND 7%
3141 IOWA CITY 5%
3744 LISBON 4%
3816 LONE TREE 7%
4271 MID-PRAIRIE 14%
4554 MOUNT VERNON 6%
6093 SOLON 5%
6930 WEST BRANCH 10%
6975 WEST LIBERTY 16%
7029 WILLIAMSBURG 6%

53-JONES
0234 ANAMOSA 7%
3691 NORTH CEDAR 10%
3744 LISBON 4%
4269 MIDLAND 14%
4446 MONTICELLO 5%
4554 MOUNT VERNON 6%
4905 OLIN 10%
6961 WESTERN DUBUQUE CO 6%

54-KEOKUK
0657 EDDYVILLE-BLAKESBURG-FREMONT 5%
2097 ENGLISH VALLEYS 16%
3330 KEOTA 1%
5163 PEKIN 7%
6012 SIGOURNEY 1%
6462 TRI-COUNTY 14%

55-KOSSUTH
0126 ALGONA 7%
0333 NORTH UNION 8%
0873 NORTH IOWA 11%
3897 LU VERNE 13%
4778 NORTH KOSSUTH 6%
6516 TWIN RIVERS 10%
6921 WEST BEND-MALLARD 0%

56-LEE
1079 CENTRAL LEE 7%
2322 FORT MADISON 0%
2834 HARMONY 10%
3312 KEOKUK 0%
4536 MOUNT PLEASANT 5%

57-LINN
0099 ALBURNETT 1%
0234 ANAMOSA 7%
1053 CEDAR RAPIDS 5%
1062 CENTER POINT-URBANA 6%
1089 CENTRAL CITY 0%
1337 COLLEGE 0%
3715 LINN-MAR 0%
3744 LISBON 4%
4086 MARION 4%
4446 MONTICELLO 5%
4554 MOUNT VERNON 6%
4777 NORTH LINN 5%
6093 SOLON 5%
6138 SPRINGVILLE 5%

58-LOUISA
1368 COLUMBUS 10%
2977 HIGHLAND 7%
3816 LONE TREE 7%
3841 LOUISA-MUSCATINE 9%
4203 MEDIAPOLIS 7%
4509 MORNING SUN 5%
6700 WACO 0%
6759 WAPELLO 5%
7047 WINFIELD-MT UNION 7%

59-LUCAS
1107 CHARITON 6%
1211 CLARKE 5%
4505 MORMON TRAIL 6%
6094 SOUTHEAST WARREN 10%
6854 WAYNE 2%

60-LYON
0747 BOYDEN-HULL 4%
1095 CENTRAL LYON 8%
2457 GEORGE-LITTLE ROCK 12%
5607 ROCK VALLEY 0%
5949 SHELDON 7%
6983 WEST LYON 9%

61-MADISON
0027 ADEL-DESOTO-MINBURN 0%
1953 EARLHAM 0%
1970 EAST UNION 14%
2673 NODAWAY VALLEY 3%
3119 INTERSTATE 35 .... 0%
4122 MARTENSDALE-ST MARYS 1%
4978 ORIENT-MACKSBURG 15%
6615 VAN METER 4%
7056 WINTERSET 4%

62-MAHASKA
0657 EDDYVILLE-BLAKESBURG-FREMONT 5%
3906 LYNNVILLE-SULLY 8%
4776 NORTH MAHASKA 3%
5013 OSKALOOSA 4%
5166 PELLA 4%
6462 TRI-COUNTY 14%
6512 TWIN CEDARS 11%

63-MARION
1107 CHARITON 6%
3375 KNOXVILLE 6%
4212 MELCHER-DALLAS 3%
5166 PELLA 4%
5256 PLEASANTVILLE 9%
5319 PCM 5%
6101 SOUTHEAST POLK 5%
6512 TWIN CEDARS 11%

64-MARSHALL
0513 BAXTER 9%
0540 BCLUW 9%
1350 COLLINS-MAXWELL 7%
1359 COLO-NESCO 8%
2007 ELDORA-NEW PROVIDENCE 4%
2502 GLADBROOK-REINBECK 3%
2682 GMG 10%
3582 EAST MARSHALL 10%
4104 MARSHALLTOWN 0%
6985 WEST MARSHALL 9%

65-MILLS
2369 FREMONT-MILLS 17%
2511 GLENWOOD 7%
3645 LEWIS CENTRAL 6%
3978 EAST MILLS 11%
5976 SHENANDOAH 5%
6453 TREYNOR 5%

66-MITCHELL
4772 CENTRAL SPRINGS 7%
4995 OSAGE 2%
5508 RICEVILLE 11%
5697 RUDD-ROCKFORD-MARBLE ROCK 3%
5751 ST ANSGAR 7%

67-MONONA
1134 CHARTER OAK-UTE 10%
1917 BOYER VALLEY 10%
4033 MAPLE VALLEY-ANTHON OTO 2%
6969 WEST HARRISON 2%
6987 WEST MONONA 6%
6992 WESTWOOD 7%
7002 WHITING 5%
7092 WOODBINE 14%

68-MONROE
0081 ALBIA 9%
0657 EDDYVILLE-BLAKESBURG-FREMONT 5%
4491 MORAVIA 12%

69-MONTGOMERY
2113 ESSEX 10%
2718 GRISWOLD 1%
3978 EAST MILLS 11%
5463 RED OAK 7%
5976 SHENANDOAH 5%
6165 STANTON 8%
6651 VILLISCA 1%

70-MUSCATINE
1368 COLUMBUS 10%
1611 DAVENPORT 0%
1926 DURANT 9%
3841 LOUISA-MUSCATINE 9%
4581 MUSCATINE 1%
6975 WEST LIBERTY 16%
7038 WILTON 2%

71-O'BRIEN
1218 CLAY CENTRAL-EVERLY 1%
2862 HARTLEY-MELVIN-SANBORN 7%
4149 MOC-FLOYD VALLEY 4%
5157 SOUTH O'BRIEN 10%
5949 SHELDON 7%
6048 SIOUX CENTRAL 0%

72-OSCEOLA
2457 GEORGE-LITTLE ROCK 12%
2846 HARRIS-LAKE PARK 0%
2862 HARTLEY-MELVIN-SANBORN 7%
5949 SHELDON 7%
5994 SIBLEY-OCHEYEDAN 12%

73-PAGE
0549 BEDFORD 10%
1197 CLARINDA 8%
2113 ESSEX 10%
5463 RED OAK 7%
5976 SHENANDOAH 5%
6097 SOUTH PAGE 15%
6165 STANTON 8%
6651 VILLISCA 1%

74-PALO ALTO
0333 NORTH UNION 8%
2088 EMMETSBURG 13%
2556 GRAETTINGER-TERRIL 2%
3537 LAURENS-MARATHON 8%
5283 POCAHONTAS AREA 1%
5724 RUTHVEN-AYRSHIRE 10%
6921 WEST BEND-MALLARD 0%

75-PLYMOUTH
0063 AKRON-WESTFIELD 4%
2988 HINTON 7%
3348 KINGSLEY-PIERSON 4%
3555 LAWTON-BRONSON 7%
3600 LE MARS 0%
4068 MARCUS-MERIDEN CLEGHORN 8%
5486 REMSEN-UNION 7%
6039 SIOUX CITY 3%
6990 WEST SIOUX 9%

76-POCAHONTAS
0072 ALBERT CITY-TRUESDALE 4%
2493 GILMORE CITY-BRADGATE 5%
3537 LAURENS-MARATHON 8%
4023 MANSON-NORTHWEST WEBSTER 7%
4644 NEWELL-FONDA 7%
5283 POCAHONTAS AREA 1%
6921 WEST BEND-MALLARD 0%

77-POLK
0261 ANKENY 6%
0472 BALLARD 2%
0720 BONDURANT-FARRAR 3%
0981 CARLISLE 0%
1350 COLLINS-MAXWELL 7%
1576 DALLAS CENTER-GRIMES 0%
1737 DES MOINES 0%
3231 JOHNSTON 0%
3942 MADRID 3%
4779 NORTH POLK 5%
5319 PCM 5%
5805 SAYDEL 0%
6101 SOUTHEAST POLK 5%
6579 URBANDALE 0%
6957 WEST DES MOINES 0%
7110 WOODWARD-GRANGER 7%

78-POTTAWATTAMIE
0387 ATLANTIC 9%
0441 AHSTW 9%
1476 COUNCIL BLUFFS 0%
2511 GLENWOOD 7%
2718 GRISWOLD 1%
3645 LEWIS CENTRAL 6%
4356 MISSOURI VALLEY 5%
4824 RIVERSIDE 9%
5463 RED OAK 7%
6453 TREYNOR 5%
6460 TRI-CENTER 8%
6534 UNDERWOOD 0%

79-POWESHIEK
0576 BELLE PLAINE 9%
0846 BROOKLYN-GUERNSEY-MALCOM 5%
2097 ENGLISH VALLEYS 16%
2709 GRINNELL-NEWBURG 2%
2766 HLV 8%
3582 EAST MARSHALL 10%
3906 LYNNVILLE-SULLY 8%
4437 MONTEZUMA 5%
4776 NORTH MAHASKA 3%
6098 SOUTH TAMA 9%
6462 TRI-COUNTY 14%

80-RINGGOLD
0549 BEDFORD 10%
1503 CRESTON 2%
1782 DIAGONAL 2%
1970 EAST UNION 14%
3465 LAMONI 8%
3609 LENOX 6%
4527 MOUNT AYR 6%

81-SAC
0171 ALTA 8%
2376 GALVA-HOLSTEIN 7%
4644 NEWELL-FONDA 7%
4860 ODEBOLT-ARTHUR 5%
5823 SCHALLER-CRESTLAND 8%
6091 SOUTH CENTRAL CALHOUN 7%
6219 STORM LAKE 3%
6741 EAST SAC COUNTY 1%

82-SCOTT
0603 BENNETT 0%
0621 BETTENDORF 0%
0918 CALAMUS-WHEATLAND 6%
1611 DAVENPORT 0%
1926 DURANT 9%
4784 NORTH SCOTT 1%
5250 PLEASANT VALLEY 0%

83-SHELBY
0441 AHSTW 9%
1917 BOYER VALLEY 10%
2151 EXIRA-ELK HORN-KIMBALLTON 7%
2826 HARLAN 7%
3168 IKM-MANNING 0%
6460 TRI-CENTER 8%
7092 WOODBINE 14%

84-SIOUX
0747 BOYDEN-HULL 4%
2457 GEORGE-LITTLE ROCK 12%
4149 MOC-FLOYD VALLEY 4%
5486 REMSEN-UNION 7%
5607 ROCK VALLEY 0%
5949 SHELDON 7%
6030 SIOUX CENTER 5%
6983 WEST LYON 9%
6990 WEST SIOUX 9%

85-STORY
0225 AMES 0%
0472 BALLARD 2%
1350 COLLINS-MAXWELL 7%
1359 COLO-NESCO 8%
2466 GILBERT 0%
4617 NEVADA 5%
4779 NORTH POLK 5%
5643 ROLAND-STORY 8%
6561 UNITED 7%
6985 WEST MARSHALL 9%

86-TAMA
0576 BELLE PLAINE 9%
0609 BENTON 4%
1935 UNION 8%
2502 GLADBROOK-REINBECK 3%
2682 GMG 10%
2727 GRUNDY CENTER 7%
3582 EAST MARSHALL 10%
4785 NORTH TAMA 9%
6098 SOUTH TAMA 9%

87-TAYLOR
0549 BEDFORD 10%
1197 CLARINDA 8%
1431 CORNING 7%
1782 DIAGONAL 2%
3609 LENOX 6%
4527 MOUNT AYR 6%
6651 VILLISCA 1%

88-UNION
1503 CRESTON 2%
1970 EAST UNION 14%
3609 LENOX 6%
4572 MURRAY 13%
4978 ORIENT-MACKSBURG 15%

89-VAN BUREN
0977 CARDINAL 4%
1619 DAVIS COUNTY 1%
2169 FAIRFIELD 1%
2834 HARMONY 10%
4536 MOUNT PLEASANT 5%
6592 VAN BUREN 9%

90-WAPELLO
0657 EDDYVILLE-BLAKESBURG-FREMONT 5%
0977 CARDINAL 4%
2169 FAIRFIELD 1%
5049 OTTUMWA 0%
5163 PEKIN 7%

91-WARREN
0981 CARLISLE 0%
1737 DES MOINES 0%
3114 INDIANOLA 5%
3119 INTERSTATE 35 .... 0%
4122 MARTENSDALE-ST MARYS 1%
4797 NORWALK 0%
5256 PLEASANTVILLE 9%
6094 SOUTHEAST WARREN 10%

92-WASHINGTON
2169 FAIRFIELD 1%
2977 HIGHLAND 7%
3330 KEOTA 1%
4271 MID-PRAIRIE 14%
5163 PEKIN 7%
6700 WACO 0%
6768 WASHINGTON 9%
7047 WINFIELD-MT UNION 7%

93-WAYNE
4505 MORMON TRAIL 6%
5895 SEYMOUR 10%
6854 WAYNE 2%

94-WEBSTER
1944 EAGLE GROVE 7%
2313 FORT DODGE 2%
2493 GILMORE CITY-BRADGATE 5%
3060 HUMBOLDT 5%
4023 MANSON-NORTHWEST WEBSTER 7%
5323 PRAIRIE VALLEY 11%
6096 SOUTHEAST WEBSTER-GRAND 5%
6246 STRATFORD 9%
6867 WEBSTER CITY 5%

95-WINNEBAGO
0126 ALGONA 7%
0873 NORTH IOWA 11%
2295 FOREST CITY 8%
3420 LAKE MILLS 10%

96-WINNESHIEK
0135 ALLAMAKEE 8%
1638 DECORAH 6%
3029 HOWARD-WINNESHIEK 6%
4788 NORTH WINNESHIEK 10%
5310 POSTVILLE 15%
6100 SOUTH WINNESHIEK 6%
6509 TURKEY VALLEY 0%

97-WOODBURY
0504 BATTLE CREEK-IDA GROVE 1%
1975 RIVER VALLEY 10%
3348 KINGSLEY-PIERSON 4%
3555 LAWTON-BRONSON 7%
4033 MAPLE VALLEY-ANTHON OTO 2%
5877 SERGEANT BLUFF-LUTON 0%
6039 SIOUX CITY 3%
6992 WESTWOOD 7%
7098 WOODBURY CENTRAL 5%

98-WORTH
2295 FOREST CITY 8%
3420 LAKE MILLS 10%
4772 CENTRAL SPRINGS 7%
4788 NORTHWOOD-KENSETT 5%
5751 ST ANSGAR 7%

99-WRIGHT
0594 BELMOND-KLEMME 0%
0819 WEST HANCOCK 10%
0916 CAL 16%
1206 CLARION-GOLDFIELD-DOWS 0%
1944 EAGLE GROVE 7%
3060 HUMBOLDT 5%
4775 NORTHEAST HAMILTON 9%
5922 WEST FORK 1%
6867 WEBSTER CITY 5%

Nonresidents and Part-year Residents: Please see page 1 of the IA 1040 booklet or the online Expanded Instructions at https://tax.iowa.gov/ for more information.

e-File information is at https://tax.iowa.gov/

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Iowa Department of REVENUE

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:			If Line 38 of form IA 1040 is:		
Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
0	150	0	6,050	6,100	89	9,850	9,900	257	13,650	13,700	428	17,450	17,500	655
150	400	1	6,100	6,150	90	9,900	9,950	259	13,700	13,750	430	17,500	17,550	659
400	700	2	6,150	6,200	91	9,950	10,000	261	13,750	13,800	432	17,550	17,600	662
700	950	3	6,200	6,250	93	10,000	10,050	264	13,800	13,850	435	17,600	17,650	665
950	1,250	4	6,250	6,300	95	10,050	10,100	266	13,850	13,900	437	17,650	17,700	668
1,250	1,550	5	6,300	6,350	97	10,100	10,150	268	13,900	13,950	439	17,700	17,750	671
1,550	1,700	6	6,350	6,400	99	10,150	10,200	270	13,950	14,000	441	17,750	17,800	674
1,700	1,800	7	6,400	6,450	102	10,200	10,250	273	14,000	14,050	444	17,800	17,850	677
1,800	1,950	8	6,450	6,500	104	10,250	10,300	275	14,050	14,100	447	17,850	17,900	680
1,950	2,100	9	6,500	6,550	106	10,300	10,350	277	14,100	14,150	450	17,900	17,950	683
2,100	2,250	10	6,550	6,600	108	10,350	10,400	279	14,150	14,200	454	17,950	18,000	686
2,250	2,350	11	6,600	6,650	111	10,400	10,450	282	14,200	14,250	457	18,000	18,050	689
2,350	2,500	12	6,650	6,700	113	10,450	10,500	284	14,250	14,300	460	18,050	18,100	692
2,500	2,650	13	6,700	6,750	115	10,500	10,550	286	14,300	14,350	463	18,100	18,150	695
2,650	2,800	14	6,750	6,800	117	10,550	10,600	288	14,350	14,400	466	18,150	18,200	698
2,800	2,950	15	6,800	6,850	120	10,600	10,650	291	14,400	14,450	469	18,200	18,250	701
2,950	3,050	16	6,850	6,900	122	10,650	10,700	293	14,450	14,500	472	18,250	18,300	704
3,050	3,150	17	6,900	6,950	124	10,700	10,750	295	14,500	14,550	475	18,300	18,350	707
3,150	3,200	18	6,950	7,000	126	10,750	10,800	297	14,550	14,600	478	18,350	18,400	711
3,200	3,250	20	7,000	7,050	129	10,800	10,850	300	14,600	14,650	481	18,400	18,450	714
3,250	3,300	21	7,050	7,100	131	10,850	10,900	302	14,650	14,700	484	18,450	18,500	717
3,300	3,350	22	7,100	7,150	133	10,900	10,950	304	14,700	14,750	487	18,500	18,550	720
3,350	3,400	23	7,150	7,200	135	10,950	11,000	306	14,750	14,800	490	18,550	18,600	723
3,400	3,450	24	7,200	7,250	138	11,000	11,050	309	14,800	14,850	493	18,600	18,650	726
3,450	3,500	26	7,250	7,300	140	11,050	11,100	311	14,850	14,900	496	18,650	18,700	729
3,500	3,550	27	7,300	7,350	142	11,100	11,150	313	14,900	14,950	499	18,700	18,750	732
3,550	3,600	28	7,350	7,400	144	11,150	11,200	315	14,950	15,000	502	18,750	18,800	735
3,600	3,650	29	7,400	7,450	147	11,200	11,250	318	15,000	15,050	506	18,800	18,850	738
3,650	3,700	31	7,450	7,500	149	11,250	11,300	320	15,050	15,100	509	18,850	18,900	741
3,700	3,750	32	7,500	7,550	151	11,300	11,350	322	15,100	15,150	512	18,900	18,950	744
3,750	3,800	33	7,550	7,600	153	11,350	11,400	324	15,150	15,200	515	18,950	19,000	747
3,800	3,850	34	7,600	7,650	156	11,400	11,450	327	15,200	15,250	518	19,000	19,050	750
3,850	3,900	35	7,650	7,700	158	11,450	11,500	329	15,250	15,300	521	19,050	19,100	753
3,900	3,950	37	7,700	7,750	160	11,500	11,550	331	15,300	15,350	524	19,100	19,150	756
3,950	4,000	38	7,750	7,800	162	11,550	11,600	333	15,350	15,400	527	19,150	19,200	760
4,000	4,050	39	7,800	7,850	165	11,600	11,650	336	15,400	15,450	530	19,200	19,250	763
4,050	4,100	40	7,850	7,900	167	11,650	11,700	338	15,450	15,500	533	19,250	19,300	766
4,100	4,150	41	7,900	7,950	169	11,700	11,750	340	15,500	15,550	536	19,300	19,350	769
4,150	4,200	43	7,950	8,000	171	11,750	11,800	342	15,550	15,600	539	19,350	19,400	772
4,200	4,250	44	8,000	8,050	174	11,800	11,850	345	15,600	15,650	542	19,400	19,450	775
4,250	4,300	45	8,050	8,100	176	11,850	11,900	347	15,650	15,700	545	19,450	19,500	778
4,300	4,350	46	8,100	8,150	178	11,900	11,950	349	15,700	15,750	548	19,500	19,550	781
4,350	4,400	48	8,150	8,200	180	11,950	12,000	351	15,750	15,800	551	19,550	19,600	784
4,400	4,450	49	8,200	8,250	183	12,000	12,050	354	15,800	15,850	554	19,600	19,650	787
4,450	4,500	50	8,250	8,300	185	12,050	12,100	356	15,850	15,900	558	19,650	19,700	790
4,500	4,550	51	8,300	8,350	187	12,100	12,150	358	15,900	15,950	561	19,700	19,750	793
4,550	4,600	52	8,350	8,400	189	12,150	12,200	360	15,950	16,000	564	19,750	19,800	796
4,600	4,650	54	8,400	8,450	192	12,200	12,250	363	16,000	16,050	567	19,800	19,850	799
4,650	4,700	55	8,450	8,500	194	12,250	12,300	365	16,050	16,100	570	19,850	19,900	802
4,700	4,750	56	8,500	8,550	196	12,300	12,350	367	16,100	16,150	573	19,900	19,950	805
4,750	4,800	57	8,550	8,600	198	12,350	12,400	369	16,150	16,200	576	19,950	20,000	808
4,800	4,850	59	8,600	8,650	201	12,400	12,450	372	16,200	16,250	579	20,000	20,050	812
4,850	4,900	60	8,650	8,700	203	12,450	12,500	374	16,250	16,300	582	20,050	20,100	815
4,900	4,950	61	8,700	8,750	205	12,500	12,550	376	16,300	16,350	585	20,100	20,150	818
4,950	5,000	62	8,750	8,800	207	12,550	12,600	378	16,350	16,400	588	20,150	20,200	821
5,000	5,050	63	8,800	8,850	210	12,600	12,650	381	16,400	16,450	591	20,200	20,250	824
5,050	5,100	65	8,850	8,900	212	12,650	12,700	383	16,450	16,500	594	20,250	20,300	827
5,100	5,150	66	8,900	8,950	214	12,700	12,750	385	16,500	16,550	597	20,300	20,350	830
5,150	5,200	67	8,950	9,000	216	12,750	12,800	387	16,550	16,600	600	20,350	20,400	833
5,200	5,250	68	9,000	9,050	219	12,800	12,850	390	16,600	16,650	603	20,400	20,450	836
5,250	5,300	69	9,050	9,100	221	12,850	12,900	392	16,650	16,700	607	20,450	20,500	839
5,300	5,350	71	9,100	9,150	223	12,900	12,950	394	16,700	16,750	610	20,500	20,550	842
5,350	5,400	72	9,150	9,200	225	12,950	13,000	396	16,750	16,800	613	20,550	20,600	845
5,400	5,450	73	9,200	9,250	228	13,000	13,050	399	16,800	16,850	616	20,600	20,650	848
5,450	5,500	74	9,250	9,300	230	13,050	13,100	401	16,850	16,900	619	20,650	20,700	851
5,500	5,550	76	9,300	9,350	232	13,100	13,150	403	16,900	16,950	622	20,700	20,750	854
5,550	5,600	77	9,350	9,400	234	13,150	13,200	405	16,950	17,000	625	20,750	20,800	857
5,600	5,650	78	9,400	9,450	237	13,200	13,250	408	17,000	17,050	628	20,800	20,850	860
5,650	5,700	79	9,450	9,500	239	13,250	13,300	410	17,050	17,100	631	20,850	20,900	864
5,700	5,750	80	9,500	9,550	241	13,300	13,350	412	17,100	17,150	634	20,900	20,950	867
5,750	5,800	82	9,550	9,600	243	13,350	13,400	414	17,150	17,200	637	20,950	21,000	870
5,800	5,850	83	9,600	9,650	246	13,400	13,450	417	17,200	17,250	640	21,000	21,050	873
5,850	5,900	84	9,650	9,700	248	13,450	13,500	419	17,250	17,300	643	21,050	21,100	876
5,900	5,950	85	9,700	9,750	250	13,500	13,550	421	17,300	17,350	646	21,100	21,150	879
5,950	6,000	86	9,750	9,800	252	13,550	13,600	423	17,350	17,400	649	21,150	21,200	882
6,000	6,050	88	9,800	9,850	255	13,600	13,650	426	17,400	17,450	652	21,200	21,250	885

Expanded Instructions are at https://tax.iowa.gov/

Iowa Department of REVENUE

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is
21,250	21,300	888	25,050	25,100	1,127	28,850	28,900	1,373	32,650	32,700	1,625	36,450	36,500	1,883
21,300	21,350	891	25,100	25,150	1,130	28,900	28,950	1,376	32,700	32,750	1,628	36,500	36,550	1,886
21,350	21,400	894	25,150	25,200	1,133	28,950	29,000	1,380	32,750	32,800	1,631	36,550	36,600	1,890
21,400	21,450	897	25,200	25,250	1,137	29,000	29,050	1,383	32,800	32,850	1,635	36,600	36,650	1,893
21,450	21,500	900	25,250	25,300	1,140	29,050	29,100	1,386	32,850	32,900	1,638	36,650	36,700	1,897
21,500	21,550	903	25,300	25,350	1,143	29,100	29,150	1,389	32,900	32,950	1,642	36,700	36,750	1,900
21,550	21,600	906	25,350	25,400	1,146	29,150	29,200	1,393	32,950	33,000	1,645	36,750	36,800	1,903
21,600	21,650	909	25,400	25,450	1,150	29,200	29,250	1,396	33,000	33,050	1,648	36,800	36,850	1,907
21,650	21,700	913	25,450	25,500	1,153	29,250	29,300	1,399	33,050	33,100	1,652	36,850	36,900	1,910
21,700	21,750	916	25,500	25,550	1,156	29,300	29,350	1,402	33,100	33,150	1,655	36,900	36,950	1,914
21,750	21,800	919	25,550	25,600	1,159	29,350	29,400	1,406	33,150	33,200	1,659	36,950	37,000	1,917
21,800	21,850	922	25,600	25,650	1,163	29,400	29,450	1,409	33,200	33,250	1,662	37,000	37,050	1,920
21,850	21,900	925	25,650	25,700	1,166	29,450	29,500	1,412	33,250	33,300	1,665	37,050	37,100	1,924
21,900	21,950	928	25,700	25,750	1,169	29,500	29,550	1,415	33,300	33,350	1,669	37,100	37,150	1,927
21,950	22,000	931	25,750	25,800	1,172	29,550	29,600	1,419	33,350	33,400	1,672	37,150	37,200	1,931
22,000	22,050	934	25,800	25,850	1,176	29,600	29,650	1,422	33,400	33,450	1,676	37,200	37,250	1,934
22,050	22,100	937	25,850	25,900	1,179	29,650	29,700	1,425	33,450	33,500	1,679	37,250	37,300	1,937
22,100	22,150	940	25,900	25,950	1,182	29,700	29,750	1,428	33,500	33,550	1,682	37,300	37,350	1,941
22,150	22,200	943	25,950	26,000	1,185	29,750	29,800	1,432	33,550	33,600	1,686	37,350	37,400	1,944
22,200	22,250	946	26,000	26,050	1,189	29,800	29,850	1,435	33,600	33,650	1,689	37,400	37,450	1,948
22,250	22,300	949	26,050	26,100	1,192	29,850	29,900	1,438	33,650	33,700	1,693	37,450	37,500	1,951
22,300	22,350	952	26,100	26,150	1,195	29,900	29,950	1,441	33,700	33,750	1,696	37,500	37,550	1,954
22,350	22,400	955	26,150	26,200	1,198	29,950	30,000	1,444	33,750	33,800	1,699	37,550	37,600	1,958
22,400	22,450	958	26,200	26,250	1,201	30,000	30,050	1,448	33,800	33,850	1,703	37,600	37,650	1,961
22,450	22,500	961	26,250	26,300	1,205	30,050	30,100	1,451	33,850	33,900	1,706	37,650	37,700	1,965
22,500	22,550	965	26,300	26,350	1,208	30,100	30,150	1,454	33,900	33,950	1,710	37,700	37,750	1,968
22,550	22,600	968	26,350	26,400	1,211	30,150	30,200	1,457	33,950	34,000	1,713	37,750	37,800	1,971
22,600	22,650	971	26,400	26,450	1,214	30,200	30,250	1,461	34,000	34,050	1,716	37,800	37,850	1,975
22,650	22,700	974	26,450	26,500	1,218	30,250	30,300	1,464	34,050	34,100	1,720	37,850	37,900	1,978
22,700	22,750	977	26,500	26,550	1,221	30,300	30,350	1,467	34,100	34,150	1,723	37,900	37,950	1,982
22,750	22,800	980	26,550	26,600	1,224	30,350	30,400	1,470	34,150	34,200	1,727	37,950	38,000	1,985
22,800	22,850	983	26,600	26,650	1,227	30,400	30,450	1,474	34,200	34,250	1,730	38,000	38,050	1,988
22,850	22,900	986	26,650	26,700	1,231	30,450	30,500	1,477	34,250	34,300	1,733	38,050	38,100	1,992
22,900	22,950	989	26,700	26,750	1,234	30,500	30,550	1,480	34,300	34,350	1,737	38,100	38,150	1,995
22,950	23,000	992	26,750	26,800	1,237	30,550	30,600	1,483	34,350	34,400	1,740	38,150	38,200	1,999
23,000	23,050	995	26,800	26,850	1,240	30,600	30,650	1,487	34,400	34,450	1,744	38,200	38,250	2,002
23,050	23,100	998	26,850	26,900	1,244	30,650	30,700	1,490	34,450	34,500	1,747	38,250	38,300	2,005
23,100	23,150	1,001	26,900	26,950	1,247	30,700	30,750	1,493	34,500	34,550	1,750	38,300	38,350	2,009
23,150	23,200	1,004	26,950	27,000	1,250	30,750	30,800	1,496	34,550	34,600	1,754	38,350	38,400	2,012
23,200	23,250	1,007	27,000	27,050	1,253	30,800	30,850	1,500	34,600	34,650	1,757	38,400	38,450	2,016
23,250	23,300	1,010	27,050	27,100	1,257	30,850	30,900	1,503	34,650	34,700	1,761	38,450	38,500	2,019
23,300	23,350	1,014	27,100	27,150	1,260	30,900	30,950	1,506	34,700	34,750	1,764	38,500	38,550	2,022
23,350	23,400	1,017	27,150	27,200	1,263	30,950	31,000	1,509	34,750	34,800	1,767	38,550	38,600	2,026
23,400	23,450	1,020	27,200	27,250	1,266	31,000	31,050	1,513	34,800	34,850	1,771	38,600	38,650	2,029
23,450	23,500	1,023	27,250	27,300	1,270	31,050	31,100	1,516	34,850	34,900	1,774	38,650	38,700	2,033
23,500	23,550	1,027	27,300	27,350	1,273	31,100	31,150	1,519	34,900	34,950	1,778	38,700	38,750	2,036
23,550	23,600	1,030	27,350	27,400	1,276	31,150	31,200	1,523	34,950	35,000	1,781	38,750	38,800	2,039
23,600	23,650	1,033	27,400	27,450	1,279	31,200	31,250	1,526	35,000	35,050	1,784	38,800	38,850	2,043
23,650	23,700	1,036	27,450	27,500	1,282	31,250	31,300	1,529	35,050	35,100	1,788	38,850	38,900	2,046
23,700	23,750	1,039	27,500	27,550	1,286	31,300	31,350	1,533	35,100	35,150	1,791	38,900	38,950	2,050
23,750	23,800	1,043	27,550	27,600	1,289	31,350	31,400	1,536	35,150	35,200	1,795	38,950	39,000	2,053
23,800	23,850	1,046	27,600	27,650	1,292	31,400	31,450	1,540	35,200	35,250	1,798	39,000	39,050	2,056
23,850	23,900	1,049	27,650	27,700	1,295	31,450	31,500	1,543	35,250	35,300	1,801	39,050	39,100	2,060
23,900	23,950	1,052	27,700	27,750	1,299	31,500	31,550	1,546	35,300	35,350	1,805	39,100	39,150	2,063
23,950	24,000	1,056	27,750	27,800	1,302	31,550	31,600	1,550	35,350	35,400	1,808	39,150	39,200	2,067
24,000	24,050	1,059	27,800	27,850	1,305	31,600	31,650	1,553	35,400	35,450	1,812	39,200	39,250	2,070
24,050	24,100	1,062	27,850	27,900	1,308	31,650	31,700	1,557	35,450	35,500	1,815	39,250	39,300	2,073
24,100	24,150	1,065	27,900	27,950	1,312	31,700	31,750	1,560	35,500	35,550	1,818	39,300	39,350	2,077
24,150	24,200	1,069	27,950	28,000	1,315	31,750	31,800	1,563	35,550	35,600	1,822	39,350	39,400	2,080
24,200	24,250	1,072	28,000	28,050	1,318	31,800	31,850	1,567	35,600	35,650	1,825	39,400	39,450	2,084
24,250	24,300	1,075	28,050	28,100	1,321	31,850	31,900	1,570	35,650	35,700	1,829	39,450	39,500	2,087
24,300	24,350	1,078	28,100	28,150	1,325	31,900	31,950	1,574	35,700	35,750	1,832	39,500	39,550	2,090
24,350	24,400	1,082	28,150	28,200	1,328	31,950	32,000	1,577	35,750	35,800	1,835	39,550	39,600	2,094
24,400	24,450	1,085	28,200	28,250	1,331	32,000	32,050	1,580	35,800	35,850	1,839	39,600	39,650	2,097
24,450	24,500	1,088	28,250	28,300	1,334	32,050	32,100	1,584	35,850	35,900	1,842	39,650	39,700	2,101
24,500	24,550	1,091	28,300	28,350	1,338	32,100	32,150	1,587	35,900	35,950	1,846	39,700	39,750	2,104
24,550	24,600	1,095	28,350	28,400	1,341	32,150	32,200	1,591	35,950	36,000	1,849	39,750	39,800	2,107
24,600	24,650	1,098	28,400	28,450	1,344	32,200	32,250	1,594	36,000	36,050	1,852	39,800	39,850	2,111
24,650	24,700	1,101	28,450	28,500	1,347	32,250	32,300	1,597	36,050	36,100	1,856	39,850	39,900	2,114
24,700	24,750	1,104	28,500	28,550	1,351	32,300	32,350	1,601	36,100	36,150	1,859	39,900	39,950	2,118
24,750	24,800	1,108	28,550	28,600	1,354	32,350	32,400	1,604	36,150	36,200	1,863	39,950	40,000	2,121
24,800	24,850	1,111	28,600	28,650	1,357	32,400	32,450	1,608	36,200	36,250	1,866	40,000	40,050	2,124
24,850	24,900	1,114	28,650	28,700	1,360	32,450	32,500	1,611	36,250	36,300	1,869	40,050	40,100	2,128
24,900	24,950	1,117	28,700	28,750	1,363	32,500	32,550	1,614	36,300	36,350	1,873	40,100	40,150	2,131
24,950	25,000	1,120	28,750	28,800	1,367	32,550	32,600	1,618	36,350	36,400	1,876	40,150	40,200	2,135
25,000	25,050	1,124	28,800	28,850	1,370	32,600	32,650	1,621	36,400	36,450	1,880	40,200	40,250	2,138

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Iowa Department of REVENUE

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is	Over	But Not Over	Your Tax Is
40,250	40,300	2,141	44,050	44,100	2,400	47,850	47,900	2,672	51,650	51,700	2,973	55,450	55,500	3,274
40,300	40,350	2,145	44,100	44,150	2,403	47,900	47,950	2,676	51,700	51,750	2,977	55,500	55,550	3,278
40,350	40,400	2,148	44,150	44,200	2,407	47,950	48,000	2,680	51,750	51,800	2,981	55,550	55,600	3,282
40,400	40,450	2,152	44,200	44,250	2,410	48,000	48,050	2,684	51,800	51,850	2,985	55,600	55,650	3,286
40,450	40,500	2,155	44,250	44,300	2,413	48,050	48,100	2,688	51,850	51,900	2,989	55,650	55,700	3,290
40,500	40,550	2,158	44,300	44,350	2,417	48,100	48,150	2,692	51,900	51,950	2,993	55,700	55,750	3,294
40,550	40,600	2,162	44,350	44,400	2,420	48,150	48,200	2,696	51,950	52,000	2,997	55,750	55,800	3,298
40,600	40,650	2,165	44,400	44,450	2,424	48,200	48,250	2,700	52,000	52,050	3,001	55,800	55,850	3,302
40,650	40,700	2,169	44,450	44,500	2,427	48,250	48,300	2,704	52,050	52,100	3,005	55,850	55,900	3,306
40,700	40,750	2,172	44,500	44,550	2,430	48,300	48,350	2,708	52,100	52,150	3,009	55,900	55,950	3,310
40,750	40,800	2,175	44,550	44,600	2,434	48,350	48,400	2,712	52,150	52,200	3,013	55,950	56,000	3,314
40,800	40,850	2,179	44,600	44,650	2,437	48,400	48,450	2,716	52,200	52,250	3,017	56,000	56,050	3,318
40,850	40,900	2,182	44,650	44,700	2,441	48,450	48,500	2,720	52,250	52,300	3,021	56,050	56,100	3,322
40,900	40,950	2,186	44,700	44,750	2,444	48,500	48,550	2,724	52,300	52,350	3,025	56,100	56,150	3,326
40,950	41,000	2,189	44,750	44,800	2,447	48,550	48,600	2,728	52,350	52,400	3,029	56,150	56,200	3,330
41,000	41,050	2,192	44,800	44,850	2,451	48,600	48,650	2,732	52,400	52,450	3,033	56,200	56,250	3,334
41,050	41,100	2,196	44,850	44,900	2,454	48,650	48,700	2,736	52,450	52,500	3,037	56,250	56,300	3,337
41,100	41,150	2,199	44,900	44,950	2,458	48,700	48,750	2,740	52,500	52,550	3,040	56,300	56,350	3,341
41,150	41,200	2,203	44,950	45,000	2,461	48,750	48,800	2,743	52,550	52,600	3,044	56,350	56,400	3,345
41,200	41,250	2,206	45,000	45,050	2,464	48,800	48,850	2,747	52,600	52,650	3,048	56,400	56,450	3,349
41,250	41,300	2,209	45,050	45,100	2,468	48,850	48,900	2,751	52,650	52,700	3,052	56,450	56,500	3,353
41,300	41,350	2,213	45,100	45,150	2,471	48,900	48,950	2,755	52,700	52,750	3,056	56,500	56,550	3,357
41,350	41,400	2,216	45,150	45,200	2,475	48,950	49,000	2,759	52,750	52,800	3,060	56,550	56,600	3,361
41,400	41,450	2,220	45,200	45,250	2,478	49,000	49,050	2,763	52,800	52,850	3,064	56,600	56,650	3,365
41,450	41,500	2,223	45,250	45,300	2,481	49,050	49,100	2,767	52,850	52,900	3,068	56,650	56,700	3,369
41,500	41,550	2,226	45,300	45,350	2,485	49,100	49,150	2,771	52,900	52,950	3,072	56,700	56,750	3,373
41,550	41,600	2,230	45,350	45,400	2,488	49,150	49,200	2,775	52,950	53,000	3,076	56,750	56,800	3,377
41,600	41,650	2,233	45,400	45,450	2,492	49,200	49,250	2,779	53,000	53,050	3,080	56,800	56,850	3,381
41,650	41,700	2,237	45,450	45,500	2,495	49,250	49,300	2,783	53,050	53,100	3,084	56,850	56,900	3,385
41,700	41,750	2,240	45,500	45,550	2,498	49,300	49,350	2,787	53,100	53,150	3,088	56,900	56,950	3,389
41,750	41,800	2,243	45,550	45,600	2,502	49,350	49,400	2,791	53,150	53,200	3,092	56,950	57,000	3,393
41,800	41,850	2,247	45,600	45,650	2,505	49,400	49,450	2,795	53,200	53,250	3,096	57,000	57,050	3,397
41,850	41,900	2,250	45,650	45,700	2,509	49,450	49,500	2,799	53,250	53,300	3,100	57,050	57,100	3,401
41,900	41,950	2,254	45,700	45,750	2,512	49,500	49,550	2,803	53,300	53,350	3,104	57,100	57,150	3,405
41,950	42,000	2,257	45,750	45,800	2,515	49,550	49,600	2,807	53,350	53,400	3,108	57,150	57,200	3,409
42,000	42,050	2,260	45,800	45,850	2,519	49,600	49,650	2,811	53,400	53,450	3,112	57,200	57,250	3,413
42,050	42,100	2,264	45,850	45,900	2,522	49,650	49,700	2,815	53,450	53,500	3,116	57,250	57,300	3,417
42,100	42,150	2,267	45,900	45,950	2,526	49,700	49,750	2,819	53,500	53,550	3,120	57,300	57,350	3,421
42,150	42,200	2,271	45,950	46,000	2,529	49,750	49,800	2,823	53,550	53,600	3,124	57,350	57,400	3,425
42,200	42,250	2,274	46,000	46,050	2,532	49,800	49,850	2,827	53,600	53,650	3,128	57,400	57,450	3,429
42,250	42,300	2,277	46,050	46,100	2,536	49,850	49,900	2,831	53,650	53,700	3,132	57,450	57,500	3,433
42,300	42,350	2,281	46,100	46,150	2,539	49,900	49,950	2,835	53,700	53,750	3,136	57,500	57,550	3,436
42,350	42,400	2,284	46,150	46,200	2,543	49,950	50,000	2,839	53,750	53,800	3,139	57,550	57,600	3,440
42,400	42,450	2,288	46,200	46,250	2,546	50,000	50,050	2,842	53,800	53,850	3,143	57,600	57,650	3,444
42,450	42,500	2,291	46,250	46,300	2,549	50,050	50,100	2,846	53,850	53,900	3,147	57,650	57,700	3,448
42,500	42,550	2,294	46,300	46,350	2,553	50,100	50,150	2,850	53,900	53,950	3,151	57,700	57,750	3,452
42,550	42,600	2,298	46,350	46,400	2,556	50,150	50,200	2,854	53,950	54,000	3,155	57,750	57,800	3,456
42,600	42,650	2,301	46,400	46,450	2,560	50,200	50,250	2,858	54,000	54,050	3,159	57,800	57,850	3,460
42,650	42,700	2,305	46,450	46,500	2,563	50,250	50,300	2,862	54,050	54,100	3,163	57,850	57,900	3,464
42,700	42,750	2,308	46,500	46,550	2,566	50,300	50,350	2,866	54,100	54,150	3,167	57,900	57,950	3,468
42,750	42,800	2,311	46,550	46,600	2,570	50,350	50,400	2,870	54,150	54,200	3,171	57,950	58,000	3,472
42,800	42,850	2,315	46,600	46,650	2,573	50,400	50,450	2,874	54,200	54,250	3,175	58,000	58,050	3,476
42,850	42,900	2,318	46,650	46,700	2,577	50,450	50,500	2,878	54,250	54,300	3,179	58,050	58,100	3,480
42,900	42,950	2,322	46,700	46,750	2,581	50,500	50,550	2,882	54,300	54,350	3,183	58,100	58,150	3,484
42,950	43,000	2,325	46,750	46,800	2,585	50,550	50,600	2,886	54,350	54,400	3,187	58,150	58,200	3,488
43,000	43,050	2,328	46,800	46,850	2,589	50,600	50,650	2,890	54,400	54,450	3,191	58,200	58,250	3,492
43,050	43,100	2,332	46,850	46,900	2,593	50,650	50,700	2,894	54,450	54,500	3,195	58,250	58,300	3,496
43,100	43,150	2,335	46,900	46,950	2,597	50,700	50,750	2,898	54,500	54,550	3,199	58,300	58,350	3,500
43,150	43,200	2,339	46,950	47,000	2,601	50,750	50,800	2,902	54,550	54,600	3,203	58,350	58,400	3,504
43,200	43,250	2,342	47,000	47,050	2,605	50,800	50,850	2,906	54,600	54,650	3,207	58,400	58,450	3,508
43,250	43,300	2,345	47,050	47,100	2,609	50,850	50,900	2,910	54,650	54,700	3,211	58,450	58,500	3,512
43,300	43,350	2,349	47,100	47,150	2,613	50,900	50,950	2,914	54,700	54,750	3,215	58,500	58,550	3,516
43,350	43,400	2,352	47,150	47,200	2,617	50,950	51,000	2,918	54,750	54,800	3,219	58,550	58,600	3,520
43,400	43,450	2,356	47,200	47,250	2,621	51,000	51,050	2,922	54,800	54,850	3,223	58,600	58,650	3,524
43,450	43,500	2,359	47,250	47,300	2,625	51,050	51,100	2,926	54,850	54,900	3,227	58,650	58,700	3,528
43,500	43,550	2,362	47,300	47,350	2,629	51,100	51,150	2,930	54,900	54,950	3,231	58,700	58,750	3,532
43,550	43,600	2,366	47,350	47,400	2,633	51,150	51,200	2,934	54,950	55,000	3,235	58,750	58,800	3,535
43,600	43,650	2,369	47,400	47,450	2,637	51,200	51,250	2,938	55,000	55,050	3,238	58,800	58,850	3,539
43,650	43,700	2,373	47,450	47,500	2,641	51,250	51,300	2,941	55,050	55,100	3,242	58,850	58,900	3,543
43,700	43,750	2,376	47,500	47,550	2,644	51,300	51,350	2,945	55,100	55,150	3,246	58,900	58,950	3,547
43,750	43,800	2,379	47,550	47,600	2,648	51,350	51,400	2,949	55,150	55,200	3,250	58,950	59,000	3,551
43,800	43,850	2,383	47,600	47,650	2,652	51,400	51,450	2,953	55,200	55,250	3,254	59,000	59,050	3,555
43,850	43,900	2,386	47,650	47,700	2,656	51,450	51,500	2,957	55,250	55,300	3,258	59,050	59,100	3,559
43,900	43,950	2,390	47,700	47,750	2,660	51,500	51,550	2,961	55,300	55,350	3,262	59,100	59,150	3,563
43,950	44,000	2,393	47,750	47,800	2,664	51,550	51,600	2,965	55,350	55,400	3,266	59,150	59,200	3,567
44,000	44,050	2,396	47,800	47,850	2,668	51,600	51,650	2,969	55,400	55,450	3,270	59,200	59,250	3,571

Expanded Instructions are at https://tax.iowa.gov/

Iowa Department of REVENUE

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.

Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is	If Line 38 of form IA 1040 is: Over	But Not Over	Your Tax Is
59,250	59,300	3,575	63,050	63,100	3,876	66,850	66,900	4,177	70,650	70,700	4,486	74,450	74,500	4,827
59,300	59,350	3,579	63,100	63,150	3,880	66,900	66,950	4,181	70,700	70,750	4,490	74,500	74,550	4,832
59,350	59,400	3,583	63,150	63,200	3,884	66,950	67,000	4,185	70,750	70,800	4,495	74,550	74,600	4,836
59,400	59,450	3,587	63,200	63,250	3,888	67,000	67,050	4,189	70,800	70,850	4,499	74,600	74,650	4,841
59,450	59,500	3,591	63,250	63,300	3,892	67,050	67,100	4,193	70,850	70,900	4,504	74,650	74,700	4,845
59,500	59,550	3,595	63,300	63,350	3,896	67,100	67,150	4,197	70,900	70,950	4,508	74,700	74,750	4,850
59,550	59,600	3,599	63,350	63,400	3,900	67,150	67,200	4,201	70,950	71,000	4,513	74,750	74,800	4,854
59,600	59,650	3,603	63,400	63,450	3,904	67,200	67,250	4,205	71,000	71,050	4,517	74,800	74,850	4,859
59,650	59,700	3,607	63,450	63,500	3,908	67,250	67,300	4,209	71,050	71,100	4,522	74,850	74,900	4,863
59,700	59,750	3,611	63,500	63,550	3,912	67,300	67,350	4,213	71,100	71,150	4,526	74,900	74,950	4,868
59,750	59,800	3,615	63,550	63,600	3,916	67,350	67,400	4,217	71,150	71,200	4,531	74,950	75,000	4,872
59,800	59,850	3,619	63,600	63,650	3,920	67,400	67,450	4,221	71,200	71,250	4,535	75,000	75,050	4,876
59,850	59,900	3,623	63,650	63,700	3,924	67,450	67,500	4,225	71,250	71,300	4,540	75,050	75,100	4,881
59,900	59,950	3,627	63,700	63,750	3,928	67,500	67,550	4,228	71,300	71,350	4,544	75,100	75,150	4,885
59,950	60,000	3,631	63,750	63,800	3,931	67,550	67,600	4,232	71,350	71,400	4,549	75,150	75,200	4,890
60,000	60,050	3,634	63,800	63,850	3,935	67,600	67,650	4,236	71,400	71,450	4,553	75,200	75,250	4,894
60,050	60,100	3,638	63,850	63,900	3,939	67,650	67,700	4,240	71,450	71,500	4,558	75,250	75,300	4,899
60,100	60,150	3,642	63,900	63,950	3,943	67,700	67,750	4,244	71,500	71,550	4,562	75,300	75,350	4,903
60,150	60,200	3,646	63,950	64,000	3,947	67,750	67,800	4,248	71,550	71,600	4,567	75,350	75,400	4,908
60,200	60,250	3,650	64,000	64,050	3,951	67,800	67,850	4,252	71,600	71,650	4,571	75,400	75,450	4,912
60,250	60,300	3,654	64,050	64,100	3,955	67,850	67,900	4,256	71,650	71,700	4,576	75,450	75,500	4,917
60,300	60,350	3,658	64,100	64,150	3,959	67,900	67,950	4,260	71,700	71,750	4,580	75,500	75,550	4,921
60,350	60,400	3,662	64,150	64,200	3,963	67,950	68,000	4,264	71,750	71,800	4,585	75,550	75,600	4,926
60,400	60,450	3,666	64,200	64,250	3,967	68,000	68,050	4,268	71,800	71,850	4,589	75,600	75,650	4,930
60,450	60,500	3,670	64,250	64,300	3,971	68,050	68,100	4,272	71,850	71,900	4,594	75,650	75,700	4,935
60,500	60,550	3,674	64,300	64,350	3,975	68,100	68,150	4,276	71,900	71,950	4,598	75,700	75,750	4,939
60,550	60,600	3,678	64,350	64,400	3,979	68,150	68,200	4,280	71,950	72,000	4,603	75,750	75,800	4,944
60,600	60,650	3,682	64,400	64,450	3,983	68,200	68,250	4,284	72,000	72,050	4,607	75,800	75,850	4,948
60,650	60,700	3,686	64,450	64,500	3,987	68,250	68,300	4,288	72,050	72,100	4,612	75,850	75,900	4,953
60,700	60,750	3,690	64,500	64,550	3,991	68,300	68,350	4,292	72,100	72,150	4,616	75,900	75,950	4,957
60,750	60,800	3,694	64,550	64,600	3,995	68,350	68,400	4,296	72,150	72,200	4,621	75,950	76,000	4,962
60,800	60,850	3,698	64,600	64,650	3,999	68,400	68,450	4,300	72,200	72,250	4,625	76,000	76,050	4,966
60,850	60,900	3,702	64,650	64,700	4,003	68,450	68,500	4,304	72,250	72,300	4,630	76,050	76,100	4,971
60,900	60,950	3,706	64,700	64,750	4,007	68,500	68,550	4,308	72,300	72,350	4,634	76,100	76,150	4,975
60,950	61,000	3,710	64,750	64,800	4,011	68,550	68,600	4,312	72,350	72,400	4,639	76,150	76,200	4,980
61,000	61,050	3,714	64,800	64,850	4,015	68,600	68,650	4,316	72,400	72,450	4,643	76,200	76,250	4,984
61,050	61,100	3,718	64,850	64,900	4,019	68,650	68,700	4,320	72,450	72,500	4,647	76,250	76,300	4,989
61,100	61,150	3,722	64,900	64,950	4,023	68,700	68,750	4,324	72,500	72,550	4,652	76,300	76,350	4,993
61,150	61,200	3,726	64,950	65,000	4,027	68,750	68,800	4,327	72,550	72,600	4,656	76,350	76,400	4,998
61,200	61,250	3,730	65,000	65,050	4,030	68,800	68,850	4,331	72,600	72,650	4,661	76,400	76,450	5,002
61,250	61,300	3,733	65,050	65,100	4,034	68,850	68,900	4,335	72,650	72,700	4,665	76,450	76,500	5,007
61,300	61,350	3,737	65,100	65,150	4,038	68,900	68,950	4,339	72,700	72,750	4,670	76,500	76,550	5,011
61,350	61,400	3,741	65,150	65,200	4,042	68,950	69,000	4,343	72,750	72,800	4,674	76,550	76,600	5,016
61,400	61,450	3,745	65,200	65,250	4,046	69,000	69,050	4,347	72,800	72,850	4,679	76,600	76,650	5,020
61,450	61,500	3,749	65,250	65,300	4,050	69,050	69,100	4,351	72,850	72,900	4,683	76,650	76,700	5,025
61,500	61,550	3,753	65,300	65,350	4,054	69,100	69,150	4,355	72,900	72,950	4,688	76,700	76,750	5,029
61,550	61,600	3,757	65,350	65,400	4,058	69,150	69,200	4,359	72,950	73,000	4,692	76,750	76,800	5,034
61,600	61,650	3,761	65,400	65,450	4,062	69,200	69,250	4,363	73,000	73,050	4,697	76,800	76,850	5,038
61,650	61,700	3,765	65,450	65,500	4,066	69,250	69,300	4,367	73,050	73,100	4,701	76,850	76,900	5,043
61,700	61,750	3,769	65,500	65,550	4,070	69,300	69,350	4,371	73,100	73,150	4,706	76,900	76,950	5,047
61,750	61,800	3,773	65,550	65,600	4,074	69,350	69,400	4,375	73,150	73,200	4,710	76,950	77,000	5,052
61,800	61,850	3,777	65,600	65,650	4,078	69,400	69,450	4,379	73,200	73,250	4,715	77,000	77,050	5,056
61,850	61,900	3,781	65,650	65,700	4,082	69,450	69,500	4,383	73,250	73,300	4,719	77,050	77,100	5,061
61,900	61,950	3,785	65,700	65,750	4,086	69,500	69,550	4,387	73,300	73,350	4,724	77,100	77,150	5,065
61,950	62,000	3,789	65,750	65,800	4,090	69,550	69,600	4,391	73,350	73,400	4,728	77,150	77,200	5,070
62,000	62,050	3,793	65,800	65,850	4,094	69,600	69,650	4,395	73,400	73,450	4,733	77,200	77,250	5,074
62,050	62,100	3,797	65,850	65,900	4,098	69,650	69,700	4,399	73,450	73,500	4,737	77,250	77,300	5,079
62,100	62,150	3,801	65,900	65,950	4,102	69,700	69,750	4,403	73,500	73,550	4,742	77,300	77,350	5,083
62,150	62,200	3,805	65,950	66,000	4,106	69,750	69,800	4,407	73,550	73,600	4,746	77,350	77,400	5,088
62,200	62,250	3,809	66,000	66,050	4,110	69,800	69,850	4,411	73,600	73,650	4,751	77,400	77,450	5,092
62,250	62,300	3,813	66,050	66,100	4,114	69,850	69,900	4,415	73,650	73,700	4,755	77,450	77,500	5,096
62,300	62,350	3,817	66,100	66,150	4,118	69,900	69,950	4,419	73,700	73,750	4,760	77,500	77,550	5,101
62,350	62,400	3,821	66,150	66,200	4,122	69,950	70,000	4,423	73,750	73,800	4,764	77,550	77,600	5,105
62,400	62,450	3,825	66,200	66,250	4,126	70,000	70,050	4,427	73,800	73,850	4,769	77,600	77,650	5,110
62,450	62,500	3,829	66,250	66,300	4,129	70,050	70,100	4,432	73,850	73,900	4,773	77,650	77,700	5,114
62,500	62,550	3,832	66,300	66,350	4,133	70,100	70,150	4,436	73,900	73,950	4,778	77,700	77,750	5,119
62,550	62,600	3,836	66,350	66,400	4,137	70,150	70,200	4,441	73,950	74,000	4,782	77,750	77,800	5,123
62,600	62,650	3,840	66,400	66,450	4,141	70,200	70,250	4,445	74,000	74,050	4,787	77,800	77,850	5,128
62,650	62,700	3,844	66,450	66,500	4,145	70,250	70,300	4,450	74,050	74,100	4,791	77,850	77,900	5,132
62,700	62,750	3,848	66,500	66,550	4,149	70,300	70,350	4,454	74,100	74,150	4,796	77,900	77,950	5,137
62,750	62,800	3,852	66,550	66,600	4,153	70,350	70,400	4,459	74,150	74,200	4,800	77,950	78,000	5,141
62,800	62,850	3,856	66,600	66,650	4,157	70,400	70,450	4,463	74,200	74,250	4,805	78,000	78,050	5,146
62,850	62,900	3,860	66,650	66,700	4,161	70,450	70,500	4,468	74,250	74,300	4,809	78,050	78,100	5,150
62,900	62,950	3,864	66,700	66,750	4,165	70,500	70,550	4,472	74,300	74,350	4,814	78,100	78,150	5,155
62,950	63,000	3,868	66,750	66,800	4,169	70,550	70,600	4,477	74,350	74,400	4,818	78,150	78,200	5,159
63,000	63,050	3,872	66,800	66,850	4,173	70,600	70,650	4,481	74,400	74,450	4,823	78,200	78,250	5,164

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Iowa Department of REVENUE

2016 IA 1040 TAX TABLES For All Filing Statuses

To find your tax: Read down the left column until you find the range for your Iowa taxable income from line 38 on form IA 1040.
Read across to the column marked "Your Tax Is." Enter the amount on line 39.

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
78,250	78,300	5,168
78,300	78,350	5,173
78,350	78,400	5,177
78,400	78,450	5,182
78,450	78,500	5,186
78,500	78,550	5,191
78,550	78,600	5,195
78,600	78,650	5,200
78,650	78,700	5,204
78,700	78,750	5,209
78,750	78,800	5,213
78,800	78,850	5,218
78,850	78,900	5,222
78,900	78,950	5,227
78,950	79,000	5,231
79,000	79,050	5,236
79,050	79,100	5,240
79,100	79,150	5,245
79,150	79,200	5,249
79,200	79,250	5,254
79,250	79,300	5,258
79,300	79,350	5,263
79,350	79,400	5,267
79,400	79,450	5,272
79,450	79,500	5,276
79,500	79,550	5,281
79,550	79,600	5,285
79,600	79,650	5,290
79,650	79,700	5,294
79,700	79,750	5,299
79,750	79,800	5,303
79,800	79,850	5,308
79,850	79,900	5,312
79,900	79,950	5,317
79,950	80,000	5,321
80,000	80,050	5,325
80,050	80,100	5,330
80,100	80,150	5,334
80,150	80,200	5,339
80,200	80,250	5,343
80,250	80,300	5,348
80,300	80,350	5,352
80,350	80,400	5,357
80,400	80,450	5,361
80,450	80,500	5,366
80,500	80,550	5,370
80,550	80,600	5,375
80,600	80,650	5,379
80,650	80,700	5,384
80,700	80,750	5,388
80,750	80,800	5,393
80,800	80,850	5,397
80,850	80,900	5,402
80,900	80,950	5,406
80,950	81,000	5,411
81,000	81,050	5,415
81,050	81,100	5,420
81,100	81,150	5,424
81,150	81,200	5,429
81,200	81,250	5,433
81,250	81,300	5,438
81,300	81,350	5,442
81,350	81,400	5,447
81,400	81,450	5,451
81,450	81,500	5,456
81,500	81,550	5,460
81,550	81,600	5,465
81,600	81,650	5,469
81,650	81,700	5,474
81,700	81,750	5,478
81,750	81,800	5,483
81,800	81,850	5,487
81,850	81,900	5,492
81,900	81,950	5,496
81,950	82,000	5,501
82,000	82,050	5,505

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
82,050	82,100	5,510
82,100	82,150	5,514
82,150	82,200	5,519
82,200	82,250	5,523
82,250	82,300	5,528
82,300	82,350	5,532
82,350	82,400	5,537
82,400	82,450	5,541
82,450	82,500	5,545
82,500	82,550	5,550
82,550	82,600	5,554
82,600	82,650	5,559
82,650	82,700	5,563
82,700	82,750	5,568
82,750	82,800	5,572
82,800	82,850	5,577
82,850	82,900	5,581
82,900	82,950	5,586
82,950	83,000	5,590
83,000	83,050	5,595
83,050	83,100	5,599
83,100	83,150	5,604
83,150	83,200	5,608
83,200	83,250	5,613
83,250	83,300	5,617
83,300	83,350	5,622
83,350	83,400	5,626
83,400	83,450	5,631
83,450	83,500	5,635
83,500	83,550	5,640
83,550	83,600	5,644
83,600	83,650	5,649
83,650	83,700	5,653
83,700	83,750	5,658
83,750	83,800	5,662
83,800	83,850	5,667
83,850	83,900	5,671
83,900	83,950	5,676
83,950	84,000	5,680
84,000	84,050	5,685
84,050	84,100	5,689
84,100	84,150	5,694
84,150	84,200	5,698
84,200	84,250	5,703
84,250	84,300	5,707
84,300	84,350	5,712
84,350	84,400	5,716
84,400	84,450	5,721
84,450	84,500	5,725
84,500	84,550	5,730
84,550	84,600	5,734
84,600	84,650	5,739
84,650	84,700	5,743
84,700	84,750	5,748
84,750	84,800	5,752
84,800	84,850	5,757
84,850	84,900	5,761
84,900	84,950	5,766
84,950	85,000	5,770
85,000	85,050	5,774
85,050	85,100	5,779
85,100	85,150	5,783
85,150	85,200	5,788
85,200	85,250	5,792
85,250	85,300	5,797
85,300	85,350	5,801
85,350	85,400	5,806
85,400	85,450	5,810
85,450	85,500	5,815
85,500	85,550	5,819
85,550	85,600	5,824
85,600	85,650	5,828
85,650	85,700	5,833
85,700	85,750	5,837
85,750	85,800	5,842
85,800	85,850	5,846

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
85,850	85,900	5,851
85,900	85,950	5,855
85,950	86,000	5,860
86,000	86,050	5,864
86,050	86,100	5,869
86,100	86,150	5,873
86,150	86,200	5,878
86,200	86,250	5,882
86,250	86,300	5,887
86,300	86,350	5,891
86,350	86,400	5,896
86,400	86,450	5,900
86,450	86,500	5,905
86,500	86,550	5,909
86,550	86,600	5,914
86,600	86,650	5,918
86,650	86,700	5,923
86,700	86,750	5,927
86,750	86,800	5,932
86,800	86,850	5,936
86,850	86,900	5,941
86,900	86,950	5,945
86,950	87,000	5,950
87,000	87,050	5,954
87,050	87,100	5,959
87,100	87,150	5,963
87,150	87,200	5,968
87,200	87,250	5,972
87,250	87,300	5,977
87,300	87,350	5,981
87,350	87,400	5,986
87,400	87,450	5,990
87,450	87,500	5,994
87,500	87,550	5,999
87,550	87,600	6,003
87,600	87,650	6,008
87,650	87,700	6,012
87,700	87,750	6,017
87,750	87,800	6,021
87,800	87,850	6,026
87,850	87,900	6,030
87,900	87,950	6,035
87,950	88,000	6,039
88,000	88,050	6,044
88,050	88,100	6,048
88,100	88,150	6,053
88,150	88,200	6,057
88,200	88,250	6,062
88,250	88,300	6,066
88,300	88,350	6,071
88,350	88,400	6,075
88,400	88,450	6,080
88,450	88,500	6,084
88,500	88,550	6,089
88,550	88,600	6,093
88,600	88,650	6,098
88,650	88,700	6,102
88,700	88,750	6,107
88,750	88,800	6,111
88,800	88,850	6,116
88,850	88,900	6,120
88,900	88,950	6,125
88,950	89,000	6,129
89,000	89,050	6,134
89,050	89,100	6,138
89,100	89,150	6,143
89,150	89,200	6,147
89,200	89,250	6,152
89,250	89,300	6,156
89,300	89,350	6,161
89,350	89,400	6,165
89,400	89,450	6,170
89,450	89,500	6,174
89,500	89,550	6,179
89,550	89,600	6,183
89,600	89,650	6,188

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
89,650	89,700	6,192
89,700	89,750	6,197
89,750	89,800	6,201
89,800	89,850	6,206
89,850	89,900	6,210
89,900	89,950	6,215
89,950	90,000	6,219
90,000	90,050	6,223
90,050	90,100	6,228
90,100	90,150	6,232
90,150	90,200	6,237
90,200	90,250	6,241
90,250	90,300	6,246
90,300	90,350	6,250
90,350	90,400	6,255
90,400	90,450	6,259
90,450	90,500	6,264
90,500	90,550	6,268
90,550	90,600	6,273
90,600	90,650	6,277
90,650	90,700	6,282
90,700	90,750	6,286
90,750	90,800	6,291
90,800	90,850	6,295
90,850	90,900	6,300
90,900	90,950	6,304
90,950	91,000	6,309
91,000	91,050	6,313
91,050	91,100	6,318
91,100	91,150	6,322
91,150	91,200	6,327
91,200	91,250	6,331
91,250	91,300	6,336
91,300	91,350	6,340
91,350	91,400	6,345
91,400	91,450	6,349
91,450	91,500	6,354
91,500	91,550	6,358
91,550	91,600	6,363
91,600	91,650	6,367
91,650	91,700	6,372
91,700	91,750	6,376
91,750	91,800	6,381
91,800	91,850	6,385
91,850	91,900	6,390
91,900	91,950	6,394
91,950	92,000	6,399
92,000	92,050	6,403
92,050	92,100	6,408
92,100	92,150	6,412
92,150	92,200	6,417
92,200	92,250	6,421
92,250	92,300	6,426
92,300	92,350	6,430
92,350	92,400	6,435
92,400	92,450	6,439
92,450	92,500	6,443
92,500	92,550	6,448
92,550	92,600	6,452
92,600	92,650	6,457
92,650	92,700	6,461
92,700	92,750	6,466
92,750	92,800	6,470
92,800	92,850	6,475
92,850	92,900	6,479
92,900	92,950	6,484
92,950	93,000	6,488
93,000	93,050	6,493
93,050	93,100	6,497
93,100	93,150	6,502
93,150	93,200	6,506
93,200	93,250	6,511
93,250	93,300	6,515
93,300	93,350	6,520
93,350	93,400	6,524
93,400	93,450	6,529

If Line 38 of form IA 1040 is:

Over	But Not Over	Your Tax Is
93,450	93,500	6,533
93,500	93,550	6,538
93,550	93,600	6,542
93,600	93,650	6,547
93,650	93,700	6,551
93,700	93,750	6,556
93,750	93,800	6,560
93,800	93,850	6,565
93,850	93,900	6,569
93,900	93,950	6,574
93,950	94,000	6,578
94,000	94,050	6,583
94,050	94,100	6,587
94,100	94,150	6,592
94,150	94,200	6,596
94,200	94,250	6,601
94,250	94,300	6,605
94,300	94,350	6,610
94,350	94,400	6,614
94,400	94,450	6,619
94,450	94,500	6,623
94,500	94,550	6,628
94,550	94,600	6,632
94,600	94,650	6,637
94,650	94,700	6,641
94,700	94,750	6,646
94,750	94,800	6,650
94,800	94,850	6,655
94,850	94,900	6,659
94,900	94,950	6,664
94,950	95,000	6,668
95,000	95,050	6,672
95,050	95,100	6,677
95,100	95,150	6,681
95,150	95,200	6,686
95,200	95,250	6,690
95,250	95,300	6,695
95,300	95,350	6,699
95,350	95,400	6,704
95,400	95,450	6,708
95,450	95,500	6,713
95,500	95,550	6,717
95,550	95,600	6,722
95,600	95,650	6,726

TAXABLE INCOME OVER $95,650

If line 38 exceeds $95,650, multiply the excess over $95,625 by 8.98% (.0898) and add it to $6,726.00. Enter the total on line 39 of the IA 1040. Round your total.

EXAMPLE
If line 38 of IA 1040 = $110,000

STEP 1
$110,000 - $95,625 = $14,375

STEP 2
$14,375 x 8.98% = $1,290.88

STEP 3
$1,290.88 + $6,726 = $8,016.88 (round to $8,017)

Enter $8,017 on line 39 of the IA 1040.

Expanded Instructions are at https://tax.iowa.gov/

Iowa Department of **REVENUE**

Centralized Employee Registry Reporting Form

To be completed by the employer within 15 days of hire. Please print or type.

Submit this information online at
www.iowachildsupport.gov
or fax to 1-800-759-5881 or mail to Centralized Employee Registry, PO Box 10322, Des Moines IA 50306-0322.

EMPLOYER INFORMATION

FEIN Required ____ ___-___ ___ ___ ___ ___ ___ ___-___ ___ ___   Employer Phone Number (____) _____

FEIN plus last 3-digit suffix used when filing Iowa withholding tax.

Name_____

Address_____

City_____ State ____ ZIP___ ___ ___ ___ ___-___ ___ ___

Questions: For A through D below, please see instructions on back for definitions and clarification.

A. Is dependent health care coverage available?..Yes ☐ No ☐

B. Approximate date this employee qualifies for coverage (MMDDYY) ...._____-_____-_____

C. Employee start date (MMDDYY) ...._____-_____-_____

D. Address where income withholding and garnishment orders should be sent, if different from address above.

Address_____

City_____ State____ ___ ZIP ___ ___ ___ ___ ___-___ ___ ___

EMPLOYEE INFORMATION

Employee Date of Birth_____-_____-_____ Employee Social Security Number___ ___ ___-___ ___-___ ___ ___ ___

Last Name_____ First name_____ Middle Initial_____

Address_____

City_____ State ____ ___ ZIP ___ ___ ___ ___ ___-___ ___ ___

------------------------------ DETACH HERE ------------------------------

Iowa Department of
REVENUE

2017 IA W-4
Employee Withholding Allowance Certificate

https://tax.iowa.gov
To be completed by the employee

Marital Status: Single (or married but legally separated) ☐   Married ☐

Print your full name_____ Social Security Number_____

Home Address_____ City_____ State_____ ZIP_____

EXEMPTION FROM WITHHOLDING

If you do not expect to owe any Iowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here_____ and the year effective here _____. Nonresidents may not claim this exemption.

Check this box if you are claiming an exemption from Iowa tax based on the Military Spouses Residency Relief Act of 2009...........................☐

If claiming the military spouse exemption, enter your state of domicile here .... _____

IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:

1. Personal allowances ....1._____
2. Allowances for dependents ....2._____
3. Allowances for itemized deductions ....3._____
4. Allowances for adjustments to income ....4._____
5. Allowances for child and dependent care credit.........................5._____
6. **Total allowances. Add lines 1 through 5** ....6._____
7. Additional amount, if any, you want deducted each pay period ....7._____

Employee: I certify that I am entitled to the number of withholding allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.

Employee Signature_____

Date_____

Employers: Detach this part and keep in your records. However, if the employee is claiming more than 22 withholding allowances or an exemption from withholding when wages are expected to exceed $200 per week, complete the section below and send it to the Iowa Department of Revenue. See Employer Withholding Requirements on the back of this form.

Employer Name_____

Employer Address_____

_____ FEIN_____

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Iowa Department of
REVENUE