

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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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 lowa income tax return.

Jane earned wages from a part-time job.

Jane earned interest from a bank account.



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).



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 Employe	e's social security number $1-22-3333$	OMB No. 1545	-0008				
b Employer Identification number (EIN) $42-0000000$	1	1 Wa	ages, tips, other compensation 4,500.00	2 Federal income tax withheld 228.00			
c Employer's name, address, and ZIP code			3 Sc	ocial security wages	4 Social security tax withheld		
Part-Time Job		5 M	edicare wages and tips	6 Medicare tax withheld			
	7 Sc	ocial security tips	8 Allocated tips	Lautan et jan			
d Control number		9		10 Dependent care	e benefits		
e Employee's first name and Initial Last name	11 Nonqualified plans 12a						
Jane Jones 200 Shady Lane Ankeny, IA 50021			13 Sta em 14 Otl				
15 State	16 State wages, tips, etc. 4,500.00	17 State incom 12.0		18 Local wages, tips, etc.	19 Local income tax	20 Locality name	
W-2 Wage and Tax Statement Copy 2—To Be Filed With Employee's St	ate, City, or Local			Department of	of the Treasury—Interna	Il Revenue Service	



PAYER'S name, street address, city or town, state or pro or foreign postal code, and telephone no.	vince, country, ZIP	Payer's RTN (optional)	ОМВ	Nó. 1545-0112	20 -070 00	
Bank Account		1 Interest income	Form	n 1099-INT	Interest Income	
		2 Early withdrawal penalty			Сору В	
PAYER'S federal identification number RECIPIENT'S iden	ntification number	\$	1971		For Decinions	
35-0000000 111-2:	2-3333	3 Interest on U.S. Savings B	onds and Tre	eas. obligations	For Recipient	
AND THE PROPERTY OF THE PARTY O	\$			The		
RECIPIENT'S name		4 Federal income tax withheld 5 Investment expenses			This is important tax information and is	
Jane Jones		\$\ -0- \$			being furnished to the	
Street address (including apt. no.)		6 Foreign tax paid \$	7 Foreign o	ountry or U.S. possession	Internal Revenue Service. If you are	
200 Shady Lane		8 Tax-exempt interest	Specified private activity bond interest		required to file a return, a negligence penalty or other	
City or town, state or province, country, and ZIP or foreig	n postal code	\$	s		sanction may be	
Ankeny, IAI 50021		10 Market discount	11 Bond p	remlum	imposed on you if this income is	
<u> 1900-lean an Aireann an Airean</u> Tagairtíon an Aireann	FATCA filing	\$	ls		taxable and the IRS determines that it has	
	requirement	12	13 Bond pre	mium on tax-exempt bond	not been reported.	
Account number (see instructions)		14 Tax-exempt and tax credit bond CUSIP no.		6 State identification no. 35-0000000-001	17 State tax withheld	
A CONTRACTOR OF THE STATE OF TH		and the service has interest the product of the service of		no en estado no en estado de e	\$	



		1040 lowa Indar beginning/2		_/	.tuiii					
Step 1: F Your last		all spaces. You must fill in y	your Social Security Number Your first name/middle				Evon	oolo 1		
Jones	Haine		Jan				Exam	ipie i		
Spouse's	last n	iame	Spouse's first name/mi	iddle initial		***				
Current m	nailing	address (number and street,	apartment, lot, or suite numb	ber) or PO Box						
200 Sh	ady	Lane								
		50021								
Spouse	SSN		Your SSN ● 111	1 22	3333	Email Addre	ess:			
Step 2 Fil	ing S	tatus: Mark one box only.				Check this I	box if you or your spouse	was 65 or older	as of 12/31/16.	□•
1 🗙	Single	: Were you claimed as a depe	endent on another person's lo	owa return? Yes	X No	▲ Residence	on 12/31/16: County No.	• 77	School District No	• 0261
2 🔲 N	/larrie	d filing a joint return. (Two-ind	come families may benefit by	using status 3 or 4.)			nt children for whom have health care co			
3 🔲 N	/larrie	d filing separately on this com	nbined retum. Spouse use co	olumn B.			do not have health o			14WK-1)
4 🔲 N	/arrie	d filing separate retums.	Spouse's name:			SSN:		Net Ir	come: \$	
5 🔲 F	lead o	of household with qualifying p	erson. If qualifying person is	not claimed as a dep	pendent on this ret	um, enter the persor	n's name and SSN below	(i		
6	Qualify	ving Widow(er) with depender	nt child. Name:				SSN:			
Step 3 Ex	cemp	tions	· · · · · · · · · · · · · · · · · · ·		E	3. Spouse (Filing St	atus 3 ONLY)	A. Y	ou or Joint	
a. Pers	sonal	Credit: Col. A: Enter 1 (enter	2 if filing status 2 or 5); Col. E	3: Enter 1 if filing stat	tus 3 🛕	9	X \$ 40 = \$	^	1 ×\$4	0 = \$ 40
		r each taxpayer who is 65 or		yer who is blind	A	-	X \$ 20 = \$	^	×\$ 2	*
		nts: Enter 1 for each depende	nt				X \$ 40 = \$		X \$ 4	· · · · · · · · · · · · · · · · · · ·
		names of dependents here_					e. Total \$			Total \$40
Step 4 Re	eport	able Social Security Benefit	s as calculated on line 11 o	of lowa social secu	5-50 5055	10.00 MARKON COLO	/Status 3 ▲		A. You or Joint ▲	
Step 5	1:	Managa aplaving time a	••		100	use/Status 3	A. You or Joint	B. Spouse	/Status 3	A. You or Joint
Gross	2.	Tavable interest income	tc e. If more than \$1,500, co	omplete Sch. R		.00	4,500	-		
meome	3.	Ordinary dividend incor	ne. If more than \$1,500,	complete Sch. B		.00	10	_		
	4.	Alimony received	ne. ii more than \$1,000,	complete con. B.	3,	00	4	00		
	5.		from federal Schedule C				9	.00	NOTE: U	Jse only
	6.	Capital gain/(loss), fede	eral Sch. D if required for	federal purposes	6	.00	3	.00	blue or ink, no	
	7.	Other gains/(losses) fro	m federal form 4797		7	00	De .	.00	or red	
	8.	Taxable IRA distribution	ıs		8	.00	3	.00	1	
	9.		annuities				O.	.00		
	10.		rships, estates, etc				ile.	.00		
	11.	Farm income/(loss) from	n federal Schedule F		41.	.00		.00		
	12.	Unemployment comper	nsation. See instructions		12.	.00	7	.00		
	13.	Gambling winnings			13	.00	3	00		
	14.		epreciation, and section				-	_00		
Ot C	15.								.00 🛦	4,510 00
Step 6 Adjust-	16.	Payments to an IRA, Ke	eogh, or SEP		16	.00	3	.00		
ments to Income	17.	Deductible part of self-e	employment tax		17	.00	19	00		
	18.	Health insurance deduc	tion		18	.00	8	00		
	19. 20.	Alimony paid	awal of savings		19	00	6	00		
	21.		ome exclusion					00		
	22.		tion from federal form 39			00 ▲	No. 19	00		
	23.	lowa capital gain deduc	tion; certain sales only. I	Include IA 100	03		· ·	.00		
	24.	Other adjustments	•		24	.00	· 1	.00		
	25.	Total adjustments. Add	lines 16-24				25		.00 🛦	O .00
	26.	Net Income. Subtract lin	e 25 from line 15		(Low	Income Ex	emption) 26	0 1 0 1 0	.00 🛦	4,510 00
Step 7 Federal	27.		ınd/overpayment receive					.00		
Tax	28.	Self-employment/house	ehold employment/other f	federal taxes	28	00	·	00		
Addition	29.	Addition for federal taxe	s. Add lines 27 and 28				29.	Occupité	.00	.00
Deduc- tion	30.	Total. Add lines 26 and	29				30.		.00	.00
	31.	Federal tax withheld			31	000	A	.00		
	32.	Federal estimated tax p	payments made in 2016.		32.	.00	A	.00		
	33.	Additional federal tax p	aid in 2016 for 2015 and	prior years	33.	.00	.	00		
	34.		xes. Add lines 31, 32, an					VI -	00	.00
	35.	Balance. Subtract line 3	34 from line 30. Enter her	re and on line 36,	page 2			0 <u>0</u>	.00 🛦 _	.00



2016 Step 8	1A 36.		xample 1		B. Spouse/Status		1.5		A. You or Joint
Taxable		BALANCE. From side 1, line 35 Deduction. Check one box Itemize						00	00
Income	37.					3		00 🔺	1000
Step 9	38.	TAXABLE INCOME. SUBTRACT line 3						.00	
Tax, Credits,	39.	Tax from tables or alternate tax		39	.00	.	00		
and	40.	lowa lump-sum tax. 25% of federal tax	from form 4972	·····40. —	.00	.	00		
Check- off	41.	lowa alternative minimum tax. Include I	IA 6251	41	.00	A	.00		
Contribu -tions	42.	Total tax. ADD lines 39, 40, and 41					2	.00	00
	43.	Total exemption credit amount(s) from	Step 3, side 1	·····43. <u> </u>	.00	(-	.00		
	44.	Tuition and textbook credit for depende	ents K-12	44	.00	.	.00		
	45.	Volunteer firefighter/EMS/reserve peac	e officer credit	·····45. <u> </u>	.00	A	.00		
	46.	Total credits. ADD lines 43, 44, and 45				4	6	.00	00
	47.	BALANCE. SUBTRACT line 46 from lin	ie 42. If less than zero	, enter zero		4	7	.00 🛦	00
	48.	Credit for nonresident or part-year resident	dent. Include IA 126 ar	nd federal return.		4	8	.00 ▲	00
	49.	BALANCE. SUBTRACT line 48 from 47	7. If less than zero, en	ter zero		4	9.	.00 🛦	00
	50.	Out-of-state tax credit. Include IA 130.				5	0	00 ▲	00
	51.	BALANCE. SUBTRACT line 50 from 49	9. If less than zero, en	ter zero		5	1	.00	,00
	52.	Other nonrefundable lowa credits. Inclu	ide IA 148 Tax Credits	Schedule		5	2	.00 🛦	.00
	53.	BALANCE. SUBTRACT line 52 from lin	ne 51. If less than zero	, enter zero		5	3	.00 🛦	00
	54.	School district surtax or EMS surtax. Ta	ake percentage from to	able; multiply by I	ine 53	5	4	.00 🛦	.00
	55.	Total state and local tax. ADD lines 53	and 54			5	5	.00 🛦	O
	56.	TOTAL state and local tax before contr	ibutions. Combine coli	umns A and B on	line 55 and enter	here		56	O
	57.	Contributions will reduce your refund or	r add to the amount yo	u owe. Amounts	must be in whole	dollars.			
	Fi	sh/Wildlife 57a: A State Fair 57b:	▲ Firefighter	s/Veterans 57c: 🛦	Child abu	se Prevention 57d: A	Enter here	57.	0,00
	58.	TOTAL STATE AND LOCAL TAX, AND	CONTRIBUTIONS. A	dd line 56 and lii	ne 57 and enter he	re		····· 58. 🛦	0 00
Step 10 Credits	59.	lowa Fuel tax credit. Include IA 4136		59.	.00	*	.00		
o. c anto	60.	Check One: Child and dependent ca			3,411	8			
		▲ Early childhood develop			.00		.00		
	61.	lowa earned income tax credit. 15.0% ((.15) of federal credit	61	.00	.	.00		
	62.	Other refundable credits. Include IA 14	8 Tax Credits Schedul	e _{62.}	.00	A	.00		
	63.	Total refundable lowa credits. ADD line	s 59 - 62	63.	.00	A	.00		
	64.	RESERVED FOR FUTURE USE		64	0 .00	0	.00		
	65.	Taxpayers trust fund tax credit. The cre	edit for 2016 is \$0	65,	000		.00		
	66.	lowa income tax withheld		66	.00	.	12 _{.00}		
	67.	Estimated and voucher payments made	e 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							12 00
Step 11 Refund	70.	If line 69 is more than line 58, Subtract							1200
or Amount	71.						REFUN	D 71. ▲	1200
Due		For a faster refund file electronically. Go							
	72.	Amount of line 70 to be applied to your				(Å)	.00		
	73.	If line 69 is less than line 58, Subtract li						73. ▲	.00
	74.	Penalty for underpayment of estimated							.00
	75.	Penalty and interest			5b. Interest		D. Enter total	10000	.00
	76.	TOTAL AMOUNT DUE. ADD lines 73,	/4, and /5. Enter here	3		Р	AY THIS AMOUN	VT 76. ▲	.00
Step 12			*2	\$1.50 to Repu	blican Party			\$1.50 to Re	publican Party
		olitical Checkoff - This checkoff does not crease the amount of tax you owe or	▲Spouse	\$1.50 to Demo		A Yo		and course of	mocratic Party
		crease your refund.		\$1.50 to Can					ampaign Fund
				\$1.50 to Call	ipaigii Fuliu	ŷ-		\$1.50 to C	ampaign runu
Step 13	(OL	We), the undersigned, declare under per ur) knowledge and belief, it is a true, corr owledge.							
SIGN HERE	J	lane Jones	02/01/2017	. П					
	Yo	our Signature	Date	Check if Decease	ed Date of D	Death Prepa	rer's Signature		Date
SIGN		¥							
HERE	Sn	oouse's Signature	Date	Check if Deceas	ed Date of D	Death Prena	rer's PTIN		Firm's FEIN
		reconstruction and relative to the second se			24.001				
				Daytime 1	Telephone Numbe	r	Daytim	e Telephon	e Number

hone 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.



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

EMPLOYER INFORMATION	50306-0322.					
FEIN Required		Employer	Phone Number ()		
FEIN plus last 3-digit suffix used when filing lowa withh	nolding tax.					
Name						
AddressSt		7IP				
Questions: For A through D below, please see instructions				D		
. Is dependent health care coverage available?						
Approximate date this employee qualifies for coverage (MMD						
C. Employee start date (MMDDYY)						
 Address where income withholding and garnishment orders suddress. 		sent, if different fro	m address above.			
AddressSI		7ID				
	e					
EMPLOYEE INFORMATION						
Employee Date of BirthEmployee S						
ast Name First name			Middle Init	ial		
AddressSt	tata	ZID				
lowa Department of	T HEKE			017 IA W-4		
NEWSCHARD DATACON TOURS OF THE STATE OF THE	arried 🗌		To be completed			
Print your full name_Jane Jones						
ome Address 200 Shady Lane	Cit	y Ankeny	State_IA	ZIP 50021		
XEMPTION FROM WITHHOLDING you do not expect to owe any lowa income tax and have a right to a f	ull rafund a	f Al I. in some toy wit	thhold optor "EVEMOT	" hara EVEMDT		
nd the year effective here 2017			illiela, eliter EXEMPT	nere <u>LXCIVII I</u>		
check this box if you are claiming an exemption from lowa tax based or			cy Relief Act of 2009			
claiming the military spouse exemption, enter your state of domicile h	ere					
YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:						
Personal allowances						
2. Allowances for dependents				0.		
			2	·		
Allowances for itemized deductions			2			
4. Allowances for adjustments to income			2 3 4			
Allowances for adjustments to income Allowances for child and dependent care credit						
4. Allowances for adjustments to income						
4. Allowances for adjustments to income	Employe employee from with	rs: Detach this part is claiming more tha sholding when wages	2 3 4 5 6 7 and keep in your recorn 22 withholding allowants are expected to exce	ds. However, if to the ces or an exemption of the ces of an exemption of the ces of the		
4. Allowances for adjustments to income	Employe employee from with complete	rs: Detach this part is claiming more tha holding when wages the section below and	2	ds. However, if toces or an exemption of the decidence of		
4. Allowances for adjustments to income	Employe employee from with complete See Emp	rs: Detach this part is claiming more tha sholding when wages the section below and loyer Withholding Requ	and keep in your recorn 22 withholding allowan are expected to exced send it to the lowa Depuirements on the back of the contract of the contr	ds. However, if to ces or an exempti ed \$200 per wee artment of Revenu his form.		
4. Allowances for adjustments to income	Employe employee from with complete See Emp Employer	rs: Detach this part is claiming more tha sholding when wages the section below and loyer Withholding Requ Name_	and keep in your recorn 22 withholding allowan are expected to exced send it to the lowa Depuirements on the back of the	rds. However, if the ces or an exemption of \$200 per wee artment of Revenuris form.		
4. Allowances for adjustments to income	Employe employee from with complete See Emp Employer	rs: Detach this part is claiming more tha sholding when wages the section below and loyer Withholding Requ Name	and keep in your recorn 22 withholding allowan are expected to exced send it to the lowa Depuirements on the back of the contract of the contr	ds. However, if the ces or an exemption of Revenu his form.		



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.



Example 2

Instructions for Steps & Lines on the IA 1040 Applicable to John Smith (also see Expanded Instructions online at https://tax.jowa.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).



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.



STEP 6 ADJUSTMENTS TO INCOME

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.

STEP 7 FEDERAL TAX ADDITION AND DEDUCTION

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.



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.



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.



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.



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

4	cial security number 55-6666	OMB No. 1545	0008					
b Employer identification number (EIN) $42-0000000$	42-000000					tax withheld		
c Employer's name, address, and ZIP code	######################################		3 Soc	7,500.00 ial security wages	4 Social security tax withheld			
Part-Time Job		5 Med	licare wages and tips	6 Medicare tax w	ithheld			
eng or o	7 Soc	ial security tips	8 Allocated tips					
d Control number			9 (1)	Associated explines	10 Dependent car	e benefits		
e Employee's first name and initial Last name		Suff.	11 Nor	qualified plans	12a			
John Smith 100 Wistful Vista Av	10	1	13 Statu	tory Retirement Third-party pyee plan sick pay	12b			
Clear Lake, IA 504	28		14 Othe	ır	12c	12c		
f Employee's address and ZIP code					12d	The Williams		
15 State Employer's state ID number	State wages, tips, etc. 7,500.00	17 State income 1 08.0		18 Local wages, tips, etc.	19 Local income tax	20. Locality name		
W-2 Wage and Tax Statement Copy 2—To Be Filed With Employee's State, Concome Tax Return	ity, or Local		lations	Department	of the Treasury—Interna	al Revenue Service		



	Γ	CORRE	CTED (if checked)		nple 2				
PAYER'S name, street address, city or or foreign postal code, and telephone		country, ZIP	Payer's RTN (optional)	ОМ	B No. 1545-0112	Interest			
Bank Acco	unt		1 Interest income	For	rm 1099-INT	Income			
			2 Early withdrawal penalty			Сору В			
PAYER'S federal identification number	RECIPIENT'S identificat	ion number	\$	0.75	**	For Recipient			
35-0000000	666	3 Interest on U.S. Savings Boo	nds and T	reas. obligations	For Recipient				
					4 Federal income tax withheld 5 Investment expenses				
RECIPIENT'S name John Smith			\$ -0-	\$ s investment expenses		information and is being furnished to the			
Street address (including apt. no.)			6 Foreign tax paid \$	7 Foreign	country or U.S. possession	Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be			
100 Wistful	Vista Ave		8 Tax-exempt interest	9 Specifinteres	ied private activity bond I				
City or town, state or province, countr	y, and ZIP or foreign pos	tal code	\$	\$		imposed on you i			
Clear Lake,	IA 50428		10 Market discount	11 Bond	premium	this income is taxable and the IRS determines that it has			
		FATCA filing	T	\$		not been reported.			
		requirement	12	13 Bond (oremium 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-			
	arennador as establicador na escabalida e ha	Alder with a Charle	salah dari dengan belangan berahas dengan salah	90.90		\$			
m 1099-INT (keep	o for your records)		www.irs.gov/form1099int	Depa	rtment of the Treasury -	\$ Internal Revenue Service			



2016	IA	1040 Iowa Individual Income Tax Return				
		ar beginning/2016 and ending//				
Your last		all spaces. You must fill in your Social Security Number (SSN). Your first name/middle initial				
Smith		John		Examp	10.2	
Spouse's	last r	name Spouse's first name/middle initial		Lxamp	 	
		address (number and street, apartment, lot, or suite number) or PO Box Vista Ave .				
City, State						
Clear L	ake	, IA 50428				
Spouse	SSN	• Your SSN • 444 55 6666	Email Address:			
Step 2 Fil	ing S	tatus: Mark one box only.	Check this box if you o	r your spouse was 65 or older as	of 12/31/16.	□•
1 🗙 S	ingle	: Were you claimed as a dependent on another person's lowa return? Yes 🗶 No 🔲	▲ Residence on 12/31/1	6: County No. • 17	School District No.	• 1233
2 N	/larrie	d filing a joint return. (Two-income families may benefit by using status 3 or 4.)		n for whom an exemption i		
3 🔲 N	/larrie	d filing separately on this combined return. Spouse use column B.		alth care coverage?(including ave health care coverage? _	, iviedicald or na	- wk-i)
4 🔲 N	/arrie	d filing separate returns. Spouse's name: ▲S	SN:	Net Inco	me: \$	
5 🗆 H	lead :	of household with qualifying person. If qualifying person is not claimed as a dependent on this return	, enter the person's name ar	nd SSN below.		
6 🔲 0	ualif	ying Widow(er) with dependent child. Name:	SSN:			
Step 3 Ex	emp	tions B.S	Spouse (Filing Status 3 ONL	Y) A. You	or Joint	
		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
		or each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	×\$ 20 =	\$	X\$20	
		nts: Enter 1 for each dependent	×\$40 =	\$	X\$40	-
		names of dependents here	e. Total	\$		otal \$ 40
		able Social Security Benefits as calculated on line 11 of lowa social security worksheet	B. Spouse/Status 3		You or Joint ▲	
Otep 4 Ite	port		12.1 14.1 (2.1 (2.1 (2.1 (2.1 (2.1 (2.1 (2.1 (2	ou or Joint B. Spouse/S		A. You or Joint
Step 5	1:	and the second s		7,500 .00	tatus 3	A. Tou or Joint
Gross	2.	and the state of t		15 .00		
	3.	Ordinary dividend income. If more than \$1,500, complete Sch. B				
		Alimany resolved	00	.00		
	4.	Alimony received4.		00	NOTE: Us	se only
	5.	Business income/(loss) from federal Schedule C or C-EZ	.00	.00	blue or l	
	6.	Capital gain/(loss), federal Sch. D if required for federal purposes 6.	.00	.00	ink, no p	
	7.	Other gains/(losses) from federal form 4797	000	.00	or red	ink.
	8.	Taxable IRA distributions 8.	.00	.00		
	9.	Taxable pensions and annuitiesg	.00	.00		
	10.	Rents, royalties, partnerships, estates, etc10.	000	000		
	11.	Farm income/(loss) from federal Schedule F41	.00	.00		
	12.	Unemployment compensation. See instructions12.	.00	.00		
	13.	Gambling winnings43.		.00		
	14.	Other income, bonus depreciation, and section 179 adjustment	.00	.00		
	15.				.00 🛦	7,515 00
Step 6	16.	Payments to an IRA, Keogh, or SEP16.		.00		1,1-11-100
Adjust- ments to	17.	Deductible part of self-employment tax.	00			
Income	18.	Health insurance deduction	00	00		
	19.			00		
		Penalty on early withdrawal of savings19.	000	.00		
	20.	Alimony paid20.		00		
	21:	Pension/retirement income exclusion21	00 🛦	00		
	22.	Moving expense deduction from federal form 390322	.00	00		
	23.	lowa capital gain deduction; certain sales only. Include IA 10023.	00 🛦	00		
	24.	Other adjustments24		00		
	25.	Total adjustments. Add lines 16-24		2000	00 🛦	0 .00
	26.	Net Income. Subtract line 25 from line 15			.00 🛦	7,515 .00
Step 7 Federal	27.	Federal income tax refund/overpayment received in 201627.	00 🛦	150 00		
Tax	28.	Self-employment/household employment/other federal taxes28.	00 🛦	.00		
Addition and	29.	Addition for federal taxes. Add lines 27 and 28		29	00	150_00
Deduc- tion	30.	Total. Add lines 26 and 29		30.	.00	7,665
	31.	Federal tax withheld31		528 .00		
	32.	Federal estimated tax payments made in 201632				
	33.	Additional federal tax paid in 2016 for 2015 and prior years33.		00		
	34.	Deduction for federal taxes. Add lines 31, 32, and 33			.00	528 .00
	1000000					J20 .00



35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2......

IA	1040, page 2	Example 2		3. Spouse/Status			ouse/Status 3	A. You or Joint
36.							.00	7,137
							.00.	1,970 00
							.00	5,167 00
39.	Tax from tables or alternate tax		39.	.00	A	67 .00		
40.	lowa lump-sum tax. 25% of federa	al tax from form 4972	40.	.00	_	.00		
41.								
42.							00	67 .00
43.						\$45000 m		00
44.	Tuition and textbook credit for dec	pendents K-12	46	.00	_			
	Volunteer firefighter/FMS/reserve	neace officer credit	45	.00	-	00		
	Total credite ADD lines 43 44 ar	nd 45	45	00	-	00		40 .00
	PALANCE SUPTRACT line 46 fe	om line 42. If less than zero.	ntor zoro			46	00	
	Credit for nonresident or next year	. resident Include IA 126 and	faderal return			······ 47	00 ▲	
	DALANCE CURTOACT III 40 for	resident. Include IA 126 and	rederal return			······ 48	00 🛦	00
	BALANCE, SUBTRACT life 48 In	om 47. II less than zero, enter	zero			49.	00 ▲	27_00
	Out-of-state tax credit. Include IA	130				50.	00	
	BALANCE, SUBTRACT line 50 fro	om 49. If less than zero, enter	zero			51	.00	2700
52.	Other nonrefundable lowa credits.	Include IA 148 Tax Credits S	chedule			52.	00 🛦	00
53.	BALANCE. SUBTRACT line 52 fro	om line 51. If less than zero, e	nter zero			53.	.00 🛦	27 00
54.	School district surtax or EMS surta	ax. Take percentage from tabl	e; multiply by lir	ne 53		54.	.00 🛦	1,00
55.	Total state and local tax. ADD line	s 53 and 54				····· 55	.00 🛦	
56.	TOTAL state and local tax before	contributions. Combine colum	ins A and B on I	ine 55 and enter l	nere		56	28 00
57.	Contributions will reduce your refu	ind or add to the amount you	owe. Amounts r	nust be in whole o	dollars.			
Fis	sh/Wildlife 57a: ▲ State Fair	57b: ▲ Firefighters/V	'eterans 57c: ▲	Child abu	se Preventio	on 57d: ▲ Er	ter here57.	0,00
								. 28 .00
59.	lowa Fuel tax credit. Include IA 41	36	59	00	A	.00		
60.				- Conc				
	▲ Early childhood de	velopment credit	60.	.00		.00		
61.	lowa earned income tax credit. 15	.0% (.15) of federal credit						
62.	Other refundable credits. Include	IA 148 Tax Credits Schedule.	62	00	0.			
63.	Total refundable lowa credits. AD	D lines 59 - 62	63	.00				
64.	RESERVED FOR FUTURE USE.		64	_	51-61 10	0		
65.	Taxpayers trust fund tax credit. Th	ne credit for 2016 is \$0		0 nn				
66.	lowa income tax withheld		66	.00				
67.	Estimated and voucher payments	made for tax year 2016		00				
68.	TOTAL. ADD lines 63, 65, 66, and	i 67	68	00		108 00		
69.							69.	108 00
70.								
71.								PROPERTY AND ADDRESS OF THE PROPERTY A
72.		NEDWICESCHOOL INTERNATION OF THE SAME OF T		.00		00		
					ΛΕ		73 🛦	
							20	.00
							100 cm	.00
	(65)			(
		1 1					70.	
Dal	dition Charlett This shockeff dos		\$1.50 to Repub	lican Party			\$1.50 to Re	epublican Party
			\$1.50 to Democ	ratic Party		▲ Yourself	\$1.50 to De	emocratic Party
ded	crease your refund.		\$1.50 to Came	paign Fund			\$1.50 to C	ampaign Fund
(ou	ur) knowledge and belief, it is a true							
кпо	омецуе.	88	_					
	AC Sea CO. A. College Committee (Co.	02/01/2017			0×770•0×		par a company	
1.7				d Date of D	eath	Preparer's Sign	ature	Date
Yo	our Signature	Date C	heck if Decease	d Date of L	Caur			
_	our Signature		heck if Decease			Preparer's PTII		Firm's FEIN
_	37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 56. 57. Fig. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76.	37. Deduction. Check one box ▲ 18 38. TAXABLE INCOME. SUBTRACT 39. Tax from tables or alternate tax 40. lowa lump-sum tax. 25% of federa 41. lowa alternative minimum tax. Inci 42. Total tax. ADD lines 39, 40, and 4 43. Total exemption credit amount(s) 44. Tuition and textbook credit for dep 45. Volunteer firefighter/EMS/reserve 46. Total credits. ADD lines 43, 44, and 47. BALANCE. SUBTRACT line 46 fm 48. Credit for nonresident or part-year 49. BALANCE. SUBTRACT line 48 fm 50. Out-of-state tax credit. Include IA 51. BALANCE. SUBTRACT line 50 fm 52. Other nonrefundable lowa credits. 53. BALANCE. SUBTRACT line 50 fm 54. School district surtax or EMS surta 55. Total state and local tax. ADD line 56. TOTAL state and local tax. ADD line 57. Contributions will reduce your refundable. ■ State Fair 58. TOTAL STATE AND LOCAL TAX. 59. lowa Fuel tax credit. Include IA 41 60. Check One: Child and depende ■ Early childhood de 61. lowa earmed income tax credit. 15 62. Other refundable credits. Include 63. Total refundable lowa credits. ADI 64. RESERVED FOR FUTURE USE. 65. Taxpayers trust fund tax credit. Th 66. lowa income tax withheld	36. BALANCE. From side 1, line 35. 37. Deduction. Check one box ▲ Itemized (Include IA Schedule A) 38. TAXABLE INCOME. SUBTRACT line 37 from line 36	Stand Stand Stand AXABLE INCOME. SUBTRACT line 37 from line 36 TAXABLE INCOME. SUBTRACT line 37 from line 36 Tax from tables or alternate tax 39. lowa lump-sum tax. 25% of federal tax from form 4972	Standard Standard	Standard Standard	Separation Sep	38 BALANCE, From side 1, line 35. 36 37 30 37 37 38 36 37 37 38 38 30 30

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.



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



- 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



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

	yee's social security number 777-88-9999	OMB No. 154	5-0008				
b Employer identification number (EIN) 42-000000			1 Waq	1 Wages, tips, other compensation 4,750.00 2 Federal income tax			
c Employer's name, address, and ZIP code		***************************************	3 Soc	cial security wages	4 Social security tax withheld		
Part-Time Job		5 Me	dlcare wages and tips	6 Medicare tax wi	thheld		
communication of the second of			7 Soc	cial security tips	8 Allocated tips	ACCOUNT ON MANAGE.	
d Control number			9	Oliviero vide se voca: Antonio della servicia	10 Dependent care	benefits	
e Employee's first name and initial Last n	ame	Suff.	11 No	ngualified plans	12a		
Bill Johnson 300 Fountain Vic Council Bluffs,		13 State emp		12b 2 12c 2 12d			
f Employee's address and ZIP code 15 State Employer's state ID number	16 State wages, tips, etc.	17 State incom	e tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality nam	
IA 42-0000000-001	4,750.00	24.00					
W-2 Wage and Tax Statement Copy 2—To Be Filed With Employee's S	tate, City, or Local			Department of	of the Treasury—Interna	Revenue Servic	



Account number (see instructions)			bond CUSIP no.		35-0000000-001	no. 17 State tax withheld		
			14 Tax-exempt and tax credit	\$	oremium on tax-exempt bond			
		FATCA filing requirement	Anti-control of the second of					
35-0000000 777-88-9999 RECIPIENT'S name Bill Johnson Street address (including apt. no.) 300 Fountain View Dr City or town, state or province, country, and ZIP or foreign postal code Council Bluffs, IA 51501			10 Market discount	11 Bond premium		this income is taxable and the IRS		
			\$	\$		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 li		
			8 Tax-exempt interest	9 Specifi interes	ed private activity bond it			
			\$, , , , , ig	y or olor possession			
			6 Foreign tax paid	7 Foreign	country or U.S. possession			
			\$ Federal income tax withheld 5 Investment expenses \$ - 0 - \$		For Recipient This is important tax information and is			
			3 Interest on U.S. Savings Bo					
Bank Account PAYER'S federal identification number RECIPIENT'S identification number			\$					
			2 Early withdrawal penalty	Сору В				
			\$25,00	Fo	rm 1099-INT			
			1 Interest income	ł L	Interest Income			
PAYER'S name, street address, city o or foreign postal code, and telephone	Payer's RTN (optional)		IB No. 1545-0112					



		1040 Iowa Individual Income Tax Retu	rn								
	**************************************	r beginning/ 2016 and ending// Ill spaces. You must fill in your Social Security Number (SSN).									
Your last name Your first name/middle initial				Dractice Eversies 4							
Johnso		Bill	_ Practice Exercise 1								
Spouse's	last n	ame Spouse's first name/middle initial									
300 Fo	unta	address (number and street, apartment, lot, or suite number) or PO Box in View Dr.		_							
City, State Counci		ffs, IA 51501									
Spouse			99	Email Address:							
Step 2 Fil	ing S	tatus: Mark one box only.		Check this box if you o	r your spouse was 65 or	older as of 12/31/16.	□•				
1 🗶 8	ingle:	Were you claimed as a dependent on another person's lowa return? Yes	No 🗆 🛦	Residence on 12/31/1	6: County No. • 78	School District No.	• 1476				
2 N	larrie	d filing a joint return. (Two-income families may benefit by using status 3 or 4.)	-			nption is claimed in St					
3 N	larrie	d 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?							
	SC 100	d filing separate returns. Spouse's name:	▲SSN:		are meaning and core	Net Income: \$					
	100-110-1	of household with qualifying person. If qualifying person is not claimed as a depende	10 000 000000		nd SSN helow	mas masama: a					
	A 37810	ing Widow(er) with dependent child. Name:		SSN:							
Step 3 Ex	0.000	ACTIVITIES OF CONTROL	B Sno	use (Filing Status 3 ONL	Y1	A. You or Joint					
		Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3	A	X \$ 40 =	\$ 4	1 X\$40	= \$ 40				
		r each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind		X \$ 20 =	\$	X \$ 20					
		nts: Enter 1 for each dependent	_	×\$40 =	\$	X \$ 40	= \$				
d. Ente	r first	names of dependents here	-	e. Total	\$	e. T	otal \$40				
Step 4 Re	porta	able Social Security Benefits as calculated on line 11 of lowa social security w	orksheet	B. Spouse/Status 3	A .	A. You or Joint ▲					
			B. Spouse/S	tatus 3 A. Y	ou or Joint B. S	pouse/Status 3	A. You or Joint				
Step 5 Gross	1:	Wages, salaries, tips, etc	. 1.	.00	4,750 .00						
Income	2.	Taxable interest income. If more than \$1,500, complete Sch. B	. 2.	.00	25 _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: Us					
	6.	Capital gain/(loss), federal Sch. D if required for federal purposes	6.	.00	.00	blue or blink, no po					
	7.	Other gains/(losses) from federal form 4797	· 7.	00	.00	or red	ink.				
	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.	000	.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 🛦	4,775 .00				
Step 6 Adjust-	16.	Payments to an IRA, Keogh, or SEP	16.	.00	.00						
ments to Income	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.	000	.00						
	20.	Alimony paid	20.	000	00						
	21.	Pension/retirement income exclusion		00 🔺	.00						
	22.	Moving expense deduction from federal form 3903	22.	000	.00						
	23.	lowa capital gain deduction; certain sales only. Include IA 100	23	00 🛦	.00						
	24.	Other adjustments			.00						
	25.	Total adjustments. Add lines 16-24	ow Incom	e Evemption	25.	00 🛦	O _00				
Step 7	2005	Net Income. Subtract line 25 from line 15				.00 🛦	4,775 .00				
Federal	27.	Federal income tax refund/overpayment received in 2016	27	00 🔺	.00						
Tax Addition	28.	Self-employment/household employment/other federal taxes	28	00 🔺	00						
and Deduc-		Addition for federal taxes. Add lines 27 and 28			10000	00	.00				
tion	30.	Total. Add lines 26 and 29				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									
	34.	Deduction for federal taxes. Add lines 31, 32, and 33			3.1	00	00				



35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2......

2016	IA	1040, page 2 Practice E	xercis	se 1	B. Spouse/S	Status 3	A. You or Joint	B. Spouse/S	tatus 3		A. You or Joint
Step 8 Taxable	36.	BALANCE. From side 1, line 35					36.		.00		.00
Income	37.	Deduction. Check one box ▲ Itemized.(Include IA	Schedule A)		Standard .		37.		.00	_	.00
	38.	TAXABLE INCOME. SUBTRACT line 37 from line	36						.00		.00
Step 9 Tax, Credits,	39.	Tax from tables or alternate tax		39.		nn 🛦		00			
	40.	lowa lump-sum tax. 25% of federal tax from form 4	972	40	8						
and Check-	41.	lowa alternative minimum tax. Include IA 6251		41	M.		0.5				
off Contribu	42.	Total tax. ADD lines 39, 40, and 41							.00		.00
-tions	43.	Total exemption credit amount(s) from Step 3, side					0.54	00		_	
	44.	Tuition and textbook credit for dependents K-12					O.				
	45.	Volunteer firefighter/EMS/reserve peace officer cre						00			
	46.	Total credits. ADD lines 43, 44, and 45							00		.00
	47.	BALANCE. SUBTRACT line 46 from line 42. If less								_	
	48.	Credit for nonresident or part-year resident. Include	IA 126 and 1	federal retu	ırn		48				.00
	49.	BALANCE. SUBTRACT line 48 from 47. If less that	zero, enter	zero			49			_	.00
	50.	Out-of-state tax credit. Include IA 130	150				50			ī -	.00
	51.	BALANCE. SUBTRACT line 50 from 49. If less that	zero, enter	zero			51		.00		.00
	52.	Other nonrefundable lowa credits. Include IA 148 T	ax Credits So	chedule			52			_	.00
	53.	BALANCE. SUBTRACT line 52 from line 51. If less	than zero. e	nter zero			53	-		<u> </u>	
	54.	School district surtax or EMS surtax. Take percenta	age from table	e: multiply	bv line 53		51	-		ī -	.00
	55.	Total state and local tax. ADD lines 53 and 54									
	56.	TOTAL state and local tax before contributions. Co									O 00
	57.	Contributions will reduce your refund or add to the							00	_	00
	Fi	sh/Wildlife 57a: A State Fair 57b: A	- 5					Enter here	57		o ,00
		TOTAL STATE AND LOCAL TAX, AND CONTRIBL									
Step 10	59.	lowa Fuel tax credit. Include IA 4136						.00			
Credits	60.	Check One: Child and dependent care credit	OR	J9.				00			
		▲ Early childhood development credit		60.		00 🛦		.00			
	61.	lowa earned income tax credit. 15.0% (.15) of fede	ral credit	61.		.00 🛦	÷	.00			
	62.	Other refundable credits. Include IA 148 Tax Credit	s Schedule	62.		.00 🛦	1	.00			
	63.	Total refundable lowa 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 🛦		.00			
	66.	lowa income tax withheld		66.		.00 🛦	2.	4 .00			
	67.	Estimated and voucher payments made for tax year	r 2016	67.		.00 🛦		.00			
	68.	TOTAL. ADD lines 63, 65, 66, and 67		······68.	-	.00 🛦	2	<u>4</u> .00			
	69.	TOTAL CREDITS. ADD columns A and B on line 6	8 and enter h	ere							24 00
Step 11 Refund	70.	If line 69 is more than line 58, Subtract line 58 from									24 .00
or Amount	71.	Amount of line 70 to be REFUNDED						REFUN	D 71.	•	.00
Due		For a faster refund file electronically. Go to https://ta									
		Amount of line 70 to be applied to your 2017 estimate				00 ▲	E	00			
	73.	If line 69 is less than line 58, Subtract line 69 from									
	74.	Penalty for underpayment of estimated tax from IA	2210, IA 221								.00
	75.	Penalty and interest	Enter have		▲ 75b. Interest	(Enter total			.00
	10.	TOTAL AMOUNT DUE. ADD lines 73, 74, and 75.	Enter nere				FA1	THIS AWOUN	IT 76.	A –	.00
Step 12	D-	litical Checkoff - This checkoff does not		\$1.50 to R	epublican Party				\$1.50 to	Repub	olican Party
			Spouse	\$1.50 to D	emocratic Party		▲Your	self	\$1.50 to	Demo	cratic Party
	de	crease your refund.		\$1.50 to 0	Campaign Fund	П			\$1.50 t	o Cam	paign Fund
					2 10 1	1 1	Tr.				
Step 13		I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and s (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information									
		nowledge.									
SIGN		Bill Johnson 02	01/2017								
	Vo	ur Signature Da		neck if Dec	eased No	ite of Death	Drenare	r's Signature			Date
SIGN	10	a. a.gauto			Jugua De	or Death	. ITEPATE	orginature			Date
HERE	Sn	ouse's Signature Da	<u>A</u>	neck if Dec	eased Da	ite of Death	Prenare	r's PTIN			Firm's FEIN
	- P					J. Dedu	. Topare				
				Daytir	ne Telephone N	lumber		Daytim	e Teleph	one N	umber

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



Submit this information online at Centralized Employee Registry Reporting Form www.iowachildsupport.gov To be completed by the employer within 15 days of hire. Please print or type. or fax to 1-800-759-5881 or mail to Centralized Employee Registry, PO Box 10322, Des Moines IA EMPLOYER INFORMATION 50306-0322. FEIN Required ___ Employer Phone Number (___ FEIN plus last 3-digit suffix used when filing lowa withholding tax. Name Address _____ State ___ ZIP___ __ __ City_ Questions: For A through D below, please see instructions on back for definitions and clarification. D. Address where income withholding and garnishment orders should be sent, if different from address above. Address **EMPLOYEE INFORMATION** Employee Date of Birth________ ___ Employee Social Security Number___ First name_ Middle Initial Last Name Address DETACH HERE 2017 IA W-4 Iowa Department of Practice Exercise 1 Employee Withholding Allowance Certificate https://tax.iowa.gov To be completed by the employee Single (or married but legally separated) Married Marital Status: 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 lowa 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 lowa tax based on the Military Spouses Residency Relief Act of 2009...... IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING: 5

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 lowa Department of Revenue. See Employer Withholding Requirements on the back of this form.

Employer Name_______Employer Address_______FEIN

44-019a (07/24/15)



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 lowa income tax return.

Mary earned wages from a part-time job.

Mary earned interest from a bank account.

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

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

Mary claimed a federal tax deduction on her 2015 lowa 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 42-0000000	(EIN)	1 V	/ages, tips, other compensation 8,000.00	2 Federal income 576.0	
c Employer's name, address, and	ZIP code	3 8	ocial security wages	4 Social security	tax withheld
Part-Time J	ob	5 N	Medicare wages and tips	6 Medicare tax w	ithheld
a pas a a	8	7 5	ocial security tips	8 Allocated tips	way o a si
d Control number	Angers and the second s	9		10 Dependent care	benefits
e Employee's first name and initia	Last name	Suff. 11 1	lonqualified plans	12a	
Mary Brown 400 Rolling	Hills Ave	13 ° [tatutory Retirement Third-participal plan sick pay	7 12b	
севал карга	s, IA 52401			12d	
f Employee's address and ZIP coo	le				
15 State Employer's state ID nun IA 42-0000000-0		17 State income tax 125.00	18 Local wages, tips, etc.	19 Local income tax	20 Locality name
W-2 Wage and Stateme Copy 2—To Be Filed With Employme Tax Return			Department	of the Treasury—Interna	l Revenue Servic



PAYER'S name, street address, city or town, state or pr or foreign postal code, and telephone no.	rovince, country, ZIP	Payer's RTN (optional)	ON	IB No. 1545-0112	
					Interest
		1 Interest income			Income
Bank Account	$v\partial T$	\$ 20.00	Fo	rm 1099-INT	
a)		2 Early withdrawal penalty			Сору В
PAYER'S federal identification number RECIPIENT'S ide	entification number	\$			C Di-i
35 000000	1 0000	3 Interest on U.S. Savings Box	nds and T	reas, obligations	For Recipient
35-0000000 000-1	1-2222	s			
RECIPIENT'S name		4 Federal income tax withheld	5 Invest	tment expenses	This is important tax information and is
Mahu Phauna	ade estado finalizada Agriko	\$ -0-	\$		being furnished to the
Mary Brown Street address (including apt. no.)		6 Foreign tax paid	7 Foreign	country or U.S. possession	Internal Revenue Service. If you are required to file a
400 Rolling Hills Ave		8 Tax-exempt interest	9 Specifinteres	ied private activity bond st	return, a negligence penalty or other
City or town, state or province, country, and ZIP or forei	ign postal code	 \$	\$		sanction may be imposed on you if
Cedar Rapids, IA 524	01	10 Market discount	11 Bond	f premium	this income is taxable and the IRS
	FATCA filing		\$		determines that it has not been reported.
	requiremen	12	13 Bond (premium on tax-exempt bond	not been reported.
Account number (see instructions)		14 Tax-exempt and tax credit	15 State	16 State identification no.	17 State tax withheld
		bond CUSIP no.	IA	35-0000000-001	\$ -0-
orm 1099-INT (keep for your reco					\$



		A 1040 Iowa Individual Income Tax Return		
Step 1: Fi	ill in a	all spaces. You must fill in your Social Security Number (SSN).		
Your last i	name	Your first name/middle initial Mary	Dro	ctice Exercise 2
Spouse's	last n	100 00 00 00 00 00 00 00 00 00 00 00 00	— Fla	clice Exercise 2
		address (number and street, apartment, lot, or suite number) or PO. Box		
		Hills Ave.		
City, State Cedar F		ids, IA 52401		
Spouse			Email Address:	
		tatus: Mark one box only.	_	ouse was 65 or older as of 12/31/16.
Toward I	- 100 		▲ Residence on 12/31/16: County	—
_=			And the second s	No. • 57 School District No. • 1053 nom an exemption is claimed in Step 3
		d filing a joint return. (Two-income families may benefit by using status 3 or 4.)	How many have health care	coverage?(including Medicaid or hawk-i)•
		d filing separately on this combined return. Spouse use column B.	How many do not have heal	<u> </u>
-		CONTROL OF THE CONTRO	SSN:	Net Income: \$
		of household with qualifying person. If qualifying person is not claimed as a dependent on this return		elow.
6 L C	ualify	ying Widow(er) with dependent child. Name:	SSN:	
Step 3 Ex			Spouse (Filing Status 3 ONLY)	A. You or Joint
		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
		reach taxpayer who is 65 or older and/or 1 for each taxpayer who is blind	X \$ 20 = \$	× \$ 20 = \$
		nts: Enter 1 for each dependent	X \$ 40 = \$	
		names of dependents here	e. Total \$	
Step 4 Re	port	able Social Security Benefits as calculated on line 11 of lowa social security worksheet	B. Spouse/Status 3 ▲	A. You or Joint ▲
Step 5	10		se/Status 3 A. You or Jo	
Gross	1:			.00
Income	2.		.00	<u>20</u> .00
	3.	Ordinary dividend income. If more than \$1,500, complete Sch. B 3,	00	.00
	4.	Alimony received4.	.000	000
	5.	Business income/(loss) from federal Schedule C or C-EZ	.00	NOTE: Use only blue or black
	6.	Capital gain/(loss), federal Sch. D if required for federal purposes 6.	.00	00 ink, no pencils
	7.	Other gains/(losses) from federal form 47977.	000	or red ink.
	8.	Taxable IRA distributions 8.	000	00
	9.	Taxable pensions and annuities	.00	.00
	10.	Rents, royalties, partnerships, estates, etc10.	.00	000
	11.	Farm income/(loss) from federal Schedule F41.	.00	00
	12.	Unemployment compensation. See instructions12.	00	00
	13.	Gambling winnings13.	000	00
	14.	Other income, bonus depreciation, and section 179 adjustment	.00	000
	15.	Gross Income. Add lines 1-14	20	15. 00 ▲ 8,020 00
Step 6 Adjust-	16.	Payments to an IRA, Keogh, or SEP46.	.00	000
ments to Income	17.	Deductible part of self-employment tax	00	00
meome	18.	Health insurance deduction48.	000	000
	19.	Penalty on early withdrawal of savings49.	.00	000
	20.	Alimony paid20.	000	000
	21.	Pension/retirement income exclusion21.	00 🛦	00
	22.	Moving expense deduction from federal form 390322.	.00	00
	23.	Iowa capital gain deduction; certain sales only. Include IA 10023.	00 🛦	00
	24.	Other adjustments24.	.00	000
	25.	Total adjustments. Add lines 16-24		
01 7	26.	Net Income. Subtract line 25 from line 15		
Step 7 Federal	27.	Federal income tax refund/overpayment received in 201627.	00 🛦2	200_00
Tax Addition	28.	Self-employment/household employment/other federal taxes	00 🛦	00
and	29.	Addition for federal taxes. Add lines 27 and 28		
Deduc- tion	30.	Total. Add lines 26 and 29		
	31.	Federal tax withheld31.	00 🛦	576_00
	32.	Federal estimated tax payments made in 201632	.00 🛦	.00
	33.	Additional federal tax paid in 2016 for 2015 and prior years33.	.00 🛦	.00
	34.	Deduction for federal taxes. Add lines 31, 32, and 33		3400 576 .00



35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2......

Step 8	IA	A 1040, page 2 Practice Exercise 2 B. Spouse/Status 3 A. You or Jo	· ·	u s 3	A. You or Joint 7,644 00
Taxable Income	37.	Deduction. Check one box ▲ Itemized.(Include IA Schedule A) Standard X	37.	00 🔺	1,970 .00
	38.	TAXABLE INCOME. SUBTRACT line 37 from line 36	38.	.00	5,674 00
Step 9 Tax,	39.	. Tax from tables or alternate tax	79 .00		
Credits, and	40.		.00		
Check-	41.	lowa alternative minimum tax. Include IA 625141.	.00		
	42.			.00	79 .00
-tions	43.	Total exemption credit amount(s) from Step 3, side 14300	40 00		1000
	44.		.00		
	45.		00		
	46.			.00	40 .00
	47.	BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero.	47	nn 🛦	39 00
	48.		48	00 🛦	.00
	49.			.00 🛦	39 00
	50.			00 _	
	51.	BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero			00 39 ₀₀
	52.		51.	00	
	53.		52.		39 00
	54.		53.	00 ▲	2,00
	55.		54.	00 🔺	41 .00
	56.			. 56	41,00
	57.			1510	0
		Fish/Wildlife 57a: A State Fair 57b: A Firefighters/Veterans 57c: A Child abuse Prevention 57d: A			0 _{.00}
Step 10	58.			. 58. ▲	00
Credits	59.		.00		
	60.				
	61	▲ Early childhood development credit	.00		
	61.		00		
	62.	7. ADD 5. 50.00	00		
	63. 64.	DEGED (ED EOD ELTUDE HOE	00		
	65.	T	000		
	66.	Experience and respectively and respect to the control of the cont	125 _{.00}		
	67.	537 FOR 18 150 FO 18 150 FO 18 150 FOR 18 15			
	68.	PROMODER AND	125 ₀₀		
	69.			60	125 00
Step 11	70.				
Refund					84 .00
Amount	estes.	For a faster refund file electronically. Go to https://tax.iowa.gov for details	KEFOND	71. 🔺	.00
Due	72.	A STATE AND ADDRESS OF THE PROPERTY OF THE PRO	***		
	73.	March Window Nr. And Nr. Address and the vertex demanded for purposed process and approximate purpose process and approximate purpose purpose and approximate purpose	00	70 4	.00
	74.				.00
	75.		ADD. Enter total		.00
		TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here.		76. A	.00
				7.0.	
Step 12	Do	Political Checkoff - This checkoff does not	\$1.	50 to Rep	ublican Party
	inc	ncrease the amount of tax you owe or ▲Spouse \$1.50 to Democratic Party ▲	Yourself \$1.	50 to Dem	ocratic Party
	de	ecrease your refund. \$1.50 to Campaign Fund	\$1	.50 to Car	mpaign Fund
Step 13	(OL	(We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompan our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is be nowledge.	ying schedules and st	atements,	and, to the best of my
SIGN HERE		Mary Brown 02/01/2017			
	Yo	PRODUCTION OF THE TOTAL CO.	parer's Signature		Date
SIGN		, n			
HERE	Sn	pouse's Signature Date Check if Deceased Date of Death Pre	parer's PTIN		Firm's FEIN
			**************************************		macanemic more quality - 15050
		Daytime Telephone Number	Daytime T	elephone	Number

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



Your last		Ill spaces. You must fill in your Social Security Number (SSN). Your first name/middle in itial		- 0x				
Sporse's				200				
oporse s	last II.	ane Spoise's listraneamode intai						
Carreatm	aling	address (imber and street, apartment, lot, or suite number) or PO Box						
City, State	ZIP							
A DOWNER OF		• • • • • • • • • • • • • • • • • • •		Email Add	and the second			
Spouse		Your SSN • tatus: Mark one bos only.		4 80 12160	32 70276	220 1		1.5
- T - T			T as Da		box ifyo i oryo i rsj		School District No.	<u>.</u>
89 19		Were you obaimed as a dependent on a nother person's low a return? Yes d filing a joint neturn. (Two-income families may be refit by using status 3 or 4.)	No ▲	GR	e or 12/31/16: Cour ent children for w	RELECTION TO	tion is claimed in Step 3	
200	. 9.65.	d filing separately on this combined return . Sponse use column B.		How man	ny ha ve health car	e coverage?(incl	luding Medicaid or hawk-i)	
		d filing separate returns. Sporse's name:	≜ss		ny do not have he		etincome: \$	
		of household with qualifying person. If qualifying person is not claimed as a depend	ACCUSATION AND AND	1000	or's name and SSN		tricaire, ψ	
\rightarrow		ring Widow (€n) with dependent child. Name:			SSN:			
Step 3 Es		9 5 3 3 1 (A) (A) (B) (B) (A) (B) (B) (B) (B) (B) (B) (B) (B) (B) (B	8.Sp	ouse (FilingS	Status 30 NLY)	A	l. Yo∎ or Joi∎t	
		Credit Col. A: Enter 1 énter 2 iffiling status 2 or 5); Col. 8: Enter 1 iffiling status 3	-		X\$40 = \$	*	X \$ 40 = 3	\$
b. Eite	r 1 for	reach taxpayerwhois 65 orolderand/or1 foreach taxpayerwhois blind	4		X\$20 = \$		X \$20= \$	\$
c. Dep	eidei	ts: Enter 1 for each dependent	: E	(3)	X\$40 = \$		X \$ 40 = \$	1.00
d Erte	rfirst	names of dependents here	1.0	20	e. Total \$		e. Total	\$
Step 4 Re	porta	able Social Security Benefits as calculated on line 11 of lowa social security	workshee t	B. Spous	e/Status 3 ▲		A. You or Joint 🛦	
Step 5	200	NAME OF THE PARTY	B. Spouse.		A You or J	Mark States	use/Status 3 A. Yo	ou or Joint
Gross		Wages, salaries, tips, etc		00)	00		
income	3.	Ordinary dividend income. If more than \$1,500, complete Sch. B	···· 2.	5550	₽ ©	00		
	4.	V. C.		00	36	00		
		Business income.(loss) from federal Schedule C or C-EZ			9	00 	NOTE: Use only	ly
	6.	Capital gain/(loss), federal Sch. D if required for federal purposes	··· 6	.00	***************************************	DO	blue or black ink, no pencils	
	7.		7.	.00	£5.		or red ink.	
	8.				ara e e e e e e e e e e e e e e e e e e		E.A.	
	9.	Taxable pensions and annuities	9.	.00		00_		
	10.	Rents, royalties, partnerships, estates, etc		.00	(Are	00_		
	11.	Fairn income/(Joss) from federal Schedule F	11.	00	3/2	00		
	12.	Unemployment compensation. See instructions		.00	350	00		
	13.	Gambling winnings		00		00		
	14.	Other income, bonus depreciation, and section 179 adjustment Gross Income. Add lines 1-14		.00	101-	00	181	
Step 6	16.					5000 20 0	00 ▲	.00
Adjust- ments to	17.		13	.00	*			
inc ome	18.	Health insurance deduction)			
					ST.			
	20.	Alimony paid						
	21.	Pension/retirement income exclusion	···21.	.00	±			
	22.	Moving expense deduction from federal form 3903	22.	.00	. 12	00		
	23.	lowa capital gain deduction; certain sales only. Include IA 100		00	·			
	24.		100 to	00	S 	00		
	25.	Total adjustments. Add lines 16-24					00 🛦	00
Step 7		Federal income tax refund/o verpayment received in 2016		150000	00 EV	700 20 20	00 ▲	100
Fe deral Ta :	28.	Self-emplo yment/household emplo yment/other federal taxes	27.	00		o		
Addition and		Addition for federal taxes. Add lines 27 and 28					00	00
Deduc- tion		Total, Add lines 26 and 29						.00
aoir.	31.	Federal tax withheld						
	32.	Federal estimated tax payments made in 2016	32.	.00	¥			
	33.	Additional federal tax paid in 2016 for 2015 and prior years	30.	_00	i	_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, pag	je 2			. 35.	200 ▲	00



		. 1040, page 2		ipouse/Status		You or Joint				A. You or Joint
itep 8 a sable	36.	BALANCE. From side 1, line 35					7	00		0
псоте		Deduction. Check one box 🛕 Itemized.(Include IA Schedule A)						.00	٠	
		TAXABLE INCOME. SUBTRACT line 37 from line 36						.00		D
itep 9 ät,	39.	Tax from tables or alternate tax	39		¥		.00			
Dedits.	40.	low a lump-sum tax. 25% of federal tax from form 4972	40.	00	.		.00			
Jneck- iff	41.	lowa atternative minimum tax. Include IA6251	41.				.00			
Contribu		Total tax: ADD lines 39, 40, and 41.						.00		D
бопч	43.	Total exemption credit amount(s) from Step 3, side 1	43.	.00			.00	17-59500		
		Tuition and textbook credit for dependents K-12					.00			
	45.	Volunteer firefighter/Bd/S/reserve peace officer credit	45		4		.00			
		Total credits. ADD lines 43, 44, and 45.						00		o.
	47.	BALANCE, SUBTRACT line 46 from line 42. If less than zero, enter zer	ro	600268000000	350 00000					0
		Credit for nonresident or part-year resident. Include IA 126 and federal								
	49.					49	9			
		Out-of-state tax credit. Include IA 130.								
		BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero						— º	•	
	52.	Other nonrefundable Iowa credits, Include IA 148 Tax Credits Schedule	a .							0
		BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zer	<u> </u>				-	10	•	0
	53. 54	Colored districts and a compact time of the colored to the colored				53.	E	— ¹⁰⁰		0
		School district surtax or EMS surtax. Take percentage from table; multi								
		Total state and local tax. ADD lines 53 and 54.					*			0
		TOTAL state and local tax before contributions. Combine columns Aar						56.		0
	57.	Contributions will reduce your refund or add to the amount you owe. A	nounts mus	st be in whole o	lollars.					
		st.///idlife 57a: ▲State Fair 57b: ▲Fine fighte sA/ete caus								0
		TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56			re			58.	1	
tep 10 Tredits	59.	lowa Fuel tax credit. Include IA4136	59	00	.		.00			
	60.	Check One: Child and dependent care credit OR								
		▲ Early childhood development credit	60		-		.00			
	61.	low a earned income tax credit. 15.0% (.15) of federal credit	61	00	*		00			
	62.	하는 사람들은 경우 사람들이 되었다. 사람들은 사람들이 되었다면 하는 것이 되었다면 하는 것이 없는 것이 없는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하는데 하	62	00	.		00			
	63.	Total refundable low a credits. ADD lines 59 - 62.	63		•		00			
		RESERVED FOR FUTURE USE		<u>0</u>	-	0	00			
	65.	Taxpayers trust fund tax credit. The credit for 2016 is \$0	00.	<u>0</u> 0		0	.00			
	66.	low a income tax withheld	66.	00	+		00			
	67.	Estimated and voucher payments made fortax year 2016	67		.		00			
		TOTAL. ADD lines 63, 65, 66, and 67					00			
		TOTAL CREDITS, ADD columns A and B on line 68 and enter here								i
itep 11 ∛efund		If line 69 is more than line 58, Subtract line 58 from line 69. This is the								i
r Vmount	71.	Amount of line 70 to be REFUNDED					REFU	ND 71.	*	1
Due		For a faster refund file electronically. Go to https://tax.iowa.gov for deta								
		Amount of line 70 to be applied to your 2017 estimated tax								
		If line 69 is less than line 58, Subtract line 69 from line 58. This is the A							*	1
	74.	Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or			ize d inco	me method is	used. ▲	74.	•	
		Penalty and interest	7 F-17 (-) (-) (-) (-)	The state of the s		_00 ADD.				i
	76.	TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here				PA)	THIS AMOU	JNT 76.	•	'
tep 12		#1 50 +	o Republica	na Danhe				#1 Eft to	Don	ublican Party
		litical Checkoff - This checkoff does not				200000000	nere.			
		crease your refund.	o Democrati	A. J. Carlotte and C. Carlotte		▲ Your	self	\$1.50 to	Dem	ocratic Party
		\$1.50	to Campaig	gn Fund				\$1.50 to	Car	mpaign Fund
itep 13	(ou	We), the undersigned, declare under penalty of perjury that I (we) have e ur) knowledge and belief, it is a true, correct, and complete return. Decla owledge.								
SIGN		\$ -								
250000	Ver	uur Signature Date Check if	Dece ased	Date of D	loath	Dronger	's Sian <i>a</i> ture			Date
	TOL	nar originature uneck if	Dece aseu	Latte of L	can	Frepare	s signature			Date
SIGN										
SIGN	3	ouse's Signature Date Check if	Dece ased	Date of D		Prepare	L DTP:			Firm's FEIN

1541001029999

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 lowa.
MAILING A DDRESS: Iowa Income Tax Document Processing,
PO BOX 9187, Des Moines IA 50306-9187. 42



IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

COMMON BOOK 2006 CH		E-100 L05-21	ATTERS—RESEARCH FOR COLLEGE AND MADE RATEOUT			THE PARTY OF THE PROPERTY OF THE	ecoronaeco.		3000 - 50	100000000 50000000000000000000000000000
01-ADAIR	000000	11-BI	JENA VISTA	-0401002	21-C	LAY		30-DICKINSON		41-HANCOCK
0018 ADAIR-CASEY	8%	0072	ALBERT CITY-TRUESDALE	. 0%	1218	CLAY CENTRAL-EVERLY	. 190	1218 CLAY CENTRAL-EVERLY	.1%	0126 ALGONA
0914 CAM	10%	0171	ALTA	8%	2000	HADTI EV MEI VIN	290	2124 ESTHERVILLE-LINCOLN		0594 BELMOND-KLEMME 0%
2673 NODAWAY VALLEY 4978 ORIENT-MACKSBURG	3%	0423	AURELIA	6%	2002	SANBORN	706	CENTRAL	10%	0819 WEST HANCOCK10%
6264 WEST CENTRAL VALLEY.	506	2510	LAURENS-MARATHON	904	3537	LAURENS-MARATHON	8%	2006 GRAETTINGER-TERRIL	004	DOWS
02-ADAMS	576		NEWELL-FONDA		4890	OKOBOJI	. 2%	2846 HARRIS-LAKE PARK 2862 HARTLEY-MELVIN-	.074	2295 FOREST CITY 8%
0014 CAM	1006	5823	SCHALLER-CRESTLAND	8%	5157	SOUTH O'BRIEN	10%	SANBORN	7%	2403 GARNER-HAYFIELD-
1431 CORNING	7%	6048	SIOUX CENTRAL	0%	5724	RUTHVEN-AYRSHIRE	10%	4890 OKOBO II	2%	VENTURA 6%
0914 CAM 1431 CORNING 1503 CRESTON	. 2%	6219	STORM LAKE	3%	6048	SIOUX CENTRAL	0%	6120 SPIRIT LAKE	.6%	3897 LU VERNE13%
2718 GRISWOLD	196	12-Bl	JTLER		0102	SPENCER	. 4%	31-DUBUQUE		5922 WEST FORK1%
3609 LENOX 4978 ORIENT-MACKSBURG	6%	0009	AGWSR	8%	22-C					
4978 ORIENT-MACKSBURG	15%	0153	NORTH BUTLER	5%	1080	CENTRAL CLAYTON	. 190	4041 MAQUOKETA	.9%	0009 AGWSR8%
6651 VILLISCA	1%	0279	APLINGTON-	700	2763	CLAYTON DIDGE	006	4446 MONTICELLO	.5%	0009 AGWSR 8% 0108 ALDEN 9% 0540 BCLUW 9% 1359 COLO-NESCO 8%
03-ALLAMAKEE		1015	CLARKERSBURG	1200	4419	MEL MAR MAC	12%	6961 WESTERN DUBUQUE CO	.6%	1250 COLO NESCO 9%
0135 ALLAMAKEE	8%	1701	DIVE NEW HADTEODD	904	5310	POSTVILLE	15%	0333 NORTH UNION	000	2007 ELDORA-
1638 DECORAH 1972 EASTERN ALLAMAKEE	1000	2781	HAMPTON-DIMONT	300	6175	STARMONT	. 2%		0.000	NEW/DDOVIDENCE 500
4419 MFL MAR MAC	10%	4599	NASHLIA-PLAINEIELD	9%	6591	VALLEY	8%	2124 ESTHERVILLE-LINCOLN	1006	3033 HUBBARD-RADCLIFFE 0%
5310 POSTVILLE	1504	6840	WAVERLY-SHELL ROCK	. 6%		WESTERN DUBUQUE CO	6%	2556 CDAFTTINGED TEDDII	204	3150 IOWA FALLS
04-APPANOOSE*					23-C	LINTON			_	5643 POLANIESTORY 8W
04-APPANOOSE* (see footnote below) 0081 ALBIA 1071 CENTERVILLE		4023	MANSON-NW WEBSTER	7%	0918	CALAMUS/WHEATLAND	6%	1771 NODTH EAVETTE	8%	43-HARRISON
0081 ALBIA	10%	4644	NEWELL-FONDA	7%	0936	CAMANCHE	0%	4869 OFI WEIN	7%	0441 AHSTW 9%
1071 CENTERVILLE	4%	5283	POCAHONTAS AREA	1%	1082	CENTRAL DE WITT	7%	5310 POSTVILLE	15%	1917 BOYER VALLEY 10%
				11%	1278	CLINTON	8%	6175 STARMONT	2%	2826 HARLAN7%
4518 MOULTON-UDELL	13%	6091	SOUTH CENTRAL	2000	1075	EACTON VALLEY	10%	6273 SUMNER-	1	3798 LOGAN-MAGNOLIA7%
5895 SEYMOUR	11%		CALHOUN	0%	4041	MACHOKETA	006	FREDERICKSBURG	.7%	4356 MISSOURI VALLEY5%
05-AUDUBON			ARROLL		4269	MIDLAND	14%	65U9 TURKEY VALLEY	.0%	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%
0018 ADAIR-CASEY	8%	0355	AR-VVE-VA			NORTHEAST				6987 WEST MONONA
0387 ATLANTIC	9%	1412	COON PAPIDS BAVADO	3%				6943 WEST CENTRAL	1306	7092 WOODBINE 14%
0414 AUDUBON. 0914 CAM 1413 COON RAPIDS-BAYARD. 2151 EXIRA-ELK HORN- KIMBALLTON. 2754 GUTHRIE CENTER. 3188 IKM-MANNING. 06-BENTON. 0576 BELLE PLAINE.	10%	2520	GLIDDEN-RAI STON	806	0355	RAWFORD AR-WE-VA	. 9%	34-FLOYD	_	44.HENRY
1413 COON RAPIDS-BAYARD	7%	3168	IKM-MANNING	. 9%	0504	BATTLE CREEK-	estrativiti	0153 NORTH BUTLER	504	1602 DANVILLE 196
2151 EXIRA-ELK HORN-	10°C 3C	6091	SOUTH CENTRAL		EC12041	IDA GROVE	. 1%	1116 CHARLES CITY	604	2169 FAIRFIELD 196
KIMBALLTON	7%		CALHOUN	0%	1134	CHARTER OAK-UTE	10%	4599 NASHUA-PLAINFIELD		
2754 GUTHRIE CENTER	7%	6741	EAST SAC COUNTY	1%	1701	DENISON	8%	4772 CENTRAL SPRINGS	7%	2834 HARMONY 10% 4536 MOUNT PLEASANT 5%
3168 IKM-MANNING	9%	15-C/	ASS		1917	BOYER VALLEY	10%	4995 OSAGE	.2%	4536 MOUNT PLEASANT5%
06-BENTON 0576 BELLE PLAINE		0387	ATLANTIC	9%	1033	IKM-MANNING	990	5697 RUDD-ROCKFORD-		
0576 BELLE PLAINE	9%	0441	AHSTW	9%	4000	OTO			.3%	6700 WACO
0609 BENTON	4%	0914	CAM	10%	4860	ODEBOLT-ARTHUR	2%			7047 WINFIELD-MT UNION796
1062 CENTER POINT-URBANA.	6%	2151	EXIKA-ELK HUKN-			SCHLESWIG	6%	0009 AGWSR 0108 ALDEN	.8%	45-HOWARD 3029 HOWARD-WINNESHIEK6%
1337 COLLEGE	U%	2710	KIMBALLTON	100		EAST SAC COUNTY	1%	0108 ALDEN	.9%	3029 HOWARD-WINNESHIEK
2105 INDEDENDENCE	70/	40 00	DAD		1 20-D	ALLAS		0594 BELMOND-KLEMME 0916 CAL	.0%	5508 RICEVILLE 11%
4777 NODTH LINN	E0/4	0000	DELINIETT	100	0027	ADEL-DESOTO-MINBURN	070	1206 CLARION-GOLDFIELD-	1070	6509 TURKEY VALLEY
6660 VINTON-SHELLSBURG	7%	1926	DURANT	000	1576	DALLAS CENTER-GRIMES.	070	DOWS		46-HUMBOLDT
07-BLACK HAWK		3691	NORTH CEDAR	10%	1953	EARLHAM		2781 HAMPTON-DUMONIT		
07-BLACK HAWK 1044 CEDAR FALLS 1719 DENVER 1791 DIKE-NEW HARTFORD	0%	3744	LISBON	. 4%	3942	MADRID			.8%	DOWS
1719 DENVER	6%	4269	MIDLAND	14%	5121	PANORAMA	. 490	5922 WEST FORK		1944 EAGLE GROVE
1791 DIKE-NEW HARTFORD	8%	6408	TIPTON	10%	6264	PERRY WEST CENTRAL VALLEY		36-FREMONT	2 2 2 2	2493 GILMORE CITY-BRADGATE 5%
1908 DUNKERTON	10%	6930	WEST BRANCH	10%	6615		400	2369 FREMONT-MILLS	17%	3060 HUMBOLDT
1935 UNION	8%	6975	WEST LIBERTY	16%	6822		0.0%	2772 HAMBURG	796	3897 LU VERNE
2502 GLADBROOK-REINBECK				2%	6957	WEST DES MOINES	0%	5976 SHENANDOAH	.5%	6516 TWIN RIVERS
3042 HUDSON 3186 JANESVILLE 3204 JESUP	704	17-CE	ERRO GORDO	F0/	7110	WOODWARD-GRANGER				47-IDA
3204 JESUP	0%	2205	FOREST CITY	5%	26-D	AVIS		37-GREENE		0504 BATTLE CREEK-
6660 VINTON-SHELLSBURG	7%	2403	GARNER-HAYEIFI D-	07	0657	EDDYVILLE-BLAKESBURG-	-	1413 COON RAPIDS-BAYARD	.790	IDA GROVE
6762 WAPSIE VALLEY	11%	2,00	VENTURA	6%		FREMONT	5%	2520 GLIDDEN-RALSTON	906	1701 DENISON 89
6795 WATERLOO	0%	4131	MASON CITY	. 7%	0977	CARTINA	4 /11			
6840 WAVERLY-SHELL ROCK	6%	4772	CENTRAL SPRINGS	7%	1019	MODAVIA	1200	5139 PATON-CHURDAN	5%	1975 RIVER VALLEY 10% 2376 GALVA-HOLSTEIN 7% 4033 MAPLE VALLEY- ANTHON OTO 2%
08-BOONE	000000	5697	RUDD-ROCKFORD-MARBL	E	4491	MOULTON LIDELL	1204	5184 PERRY	.3%	4033 MAPLE VALLEY-
0472 BALLARD	2%		ROCK	3%	6592	VAN BUREN	996	5323 PRAIRIE VALLEY	11%	ANTHON OTO
08-BOONE 0472 BALLARD 0729 BOONE	6%	5922	WEST FORK	196	27-D	ECATUR	1111112	6091 SOUTH CENTRAL		4860 ODEBOLT-ARTHUR2% 5823 SCHALLER-CRESTLAND8%
0729 BOONE 2466 GILBERT 3195 GREENE COUNTY 3942 MADRID 4779 NORTH POLK	0%	18-CH	HEROKEE	00	1093	CENTRAL DECATUR	. 8%	CALHOUN	.0%	5823 SCHALLER-CRESTLAND 8% 5832 SCHLESWIG 6%
3942 MADRID	306	01/1	ALIA	8%	1211	CLARKE	. 5%	6096 SOUTHEAST WEBSTER-		984OWA
4779 NORTH POLK	5%	1150	CHEROKEE	0%	3465	LAMONI	. 8%	GRAND	-	0576 BELLEPLAINE 9%
4878 OGDEN	706	1075	DIVEDIVALLEY	1000	4505	CENTRAL DECATUR CLARKE LAMONI MORMON TRAIL	6%	38-GRUNDY 0009 AGWSR	90/	0609 BENTON 496
5184 PERRY	396	2376	CALVA HOLSTEIN	704	4521	MOUNT AYR	6%	0279 APLINGTON-	.070	0609 BENTON
5643 ROLAND-STORY	896	3348	KINGSLEY-PIERSON	4%	4012	MURRAY	13%	PARKERSBURG	7%	2097 ENGLISH VALLEYS16%
0093 SOUTH HAWILTON	8%	4068	MARCUS-MERIDEN		0001		270	0540 BCLUM	006	2766 HLV 8%
6096 SOUTHEAST WEBSTER-			CLEGHORN	8%		ELAWARE	00/	1791 DIKE-NEW HARTFORD	.8%	3154 IOWA VALLEY
GRAND	5%	5157	SOUTH O'BRIEN	10%	1989	EDGEWOOD-COLESBURG MAQUOKETA VALLEY	. 870	2007 ELDORA-	_ 1	42/1 MID-PRAIRIE
6246 STRATFORD	704	6048	SIUUX CENTRAL	0%	4446	MONTICELLO	596	NEW PROVIDENCE	.5%	6462 TRI-COUNTY 14%
6561 UNITED	7%	19-CH	HICKASAW	oc.	4777	NORTH LINN	5%	2727 CDUNDY CENTED	3%	40 LACKSON
09-BREMER	°		CHARLES CITY HOWARD-WINNESHIEK	6%	6175	STARMONT	2%	ZIZI ONONDI OLINILIN	140	49-JACKSON
1719 DENVER	696	4500	NASHUA-PLAINFIELD	9%	6950	WEST DELAWARE CO	5%	39-GUTHRIE	00/	0243 ANDREW
1908 DUNKERTON	10%	4662	NEW HAMPTON	6%	6961	WESTERN DUBUQUE CO		0018 ADAIR-CASEY 0414 AUDUBON	.6%	1675 DELWOOD
3186 JANESVILLE	/ 1/6	6273	SUMNER-		29-D	ES MOINES	4.000	1413 COON RAPIDS-BAYARD	7%	1863 DUBUQUE
4599 NASHUA-PLAINFIELD	9%	1500 100 100	FREDERICKSBURG	7%		BURLINGTON	U%	2151 EXIRA-ELK HORN-	- 79	1965 EASTON VALLEY
6273 SUMNER-	1200		TRIPOLI	9%	1602	DANVILLE	190	KIMBALLTON	7%	4041 MAQUOKETA9%
FREDERICKSBURG	7%		TURKEY VALLEY	0%	2322		0%	2754 GUTHRIE CENTER	706	4269 MIDLAND 14%
	9%		.ARKE		1500	MEDIAPOLIS	170	5121 PANORAMA	4%	6961 WESTERN DUBUQUE CO6%
6471 TRIPOLI			CLARKE	5%	1000	NEW LONDON				50-JASPER
6471 TRIPOLI				14%	0750	WAPELLO	006	40-HAMILTON		0513 BAXTER
6471 TRIPOLI	6%			0%		WEST BURLINGTON	0%	3033 HUBBARD-RADCLIFFE	.0%	0720 BONDURANT-FARRAR3%
6471 TRIPOLI	6%	3119	INTERSTATE 35	000	6937					1222 COLEAV MINIOO
6471 TRIPOLI 6762 WAPSIE VALLEY	<u> 6%</u> 8%	3119 4505	MORMON TRAIL	. 6%	7047	WINFIELD-MT UNION	7%	4775 NORTHEAST HAMILTON	.9%	1332 COLFAX-MINGO 89 1350 COLLINS-MAXWELL 79
6471 TRIPOLI	6% 8% 1%	3119 4505		6% 13%	7047		/ //	5643 ROLAND-STORY	206	1350 COLLINS-MAXWELL7%
6471 TRIPOLI 6762 WAPSIE VALLEY 6840 WAVERLY-SHELL ROCK 10-BUCHANAN 1935 UNION 1963 EAST BUCHANAN 3105 INDEPENDENCE 3204 JESUP	6% 8% 1% 7% 0%	3119 4505 4572	MORMON TRAIL		7047		/ /0	5643 ROLAND-STORY	.8% .8%	1350 COLLINS-MAXWELL
6471 TRIPOLI 6762 WAPSIE VALLEY 6840 WAVERLY-SHELL ROCK. 10-BUCHANAN 1935 UNION 1968 EAST BUCHANAN 3105 INDEPENDENCE 3204 JESUP 4777 NORTH LINN.	8% 1% 7% 0%	3119 4505 4572	MORMON TRAIL MURRAY		7047			5643 ROLAND-STORY	.8% .8%	1350 COLLINS-MAXWELL
6471 TRIPOLI 6762 WAPSIE VALLEY 6840 WAVERLY-SHELL ROCK 10-BUCHANAN 1983 UNION 1983 EAST BUCHANAN 3105 INDEPENDENCE 3204 JESUP 4777 NORTH LINN 4869 OELWEIN	6% 8% 7% 7% 5% 7%	3119 4505 4572	MORMON TRAIL MURRAY.		7047			5643 ROLAND-STORY	.8% .8% .9% .5%	1350 COLLINS-MAXWELL 7% 2709 GRINNELL-NEWBURG 2% 3582 EAST MARSHALL 10% 3906 LYNNVILLE-SULLY 8% 4725 NEWTON 5%
6471 TRIPOLI 6762 WAPSIE VALLEY 6840 WAVERLY-SHELL ROCK 10-BUCHANAN 1935 UNION 1963 EAST BUCHANAN 3105 INDEPENDENCE 3204 JESUP 4777 NORTH LINN 4869 OELWEIN 6175 STARMONT	6% 8% 7% 0% 5% 7% 2%	3119 4505 4572	MORMON TRAIL MURRAY *Rates for residents of Appanoose County include a		7047			5643 ROLAND-STORY	.8% .8% .9% .5%	1350 COLLINS-MAXWELL
6471 TRIPOLI 6762 WAPSIE VALLEY 6840 WAVERLY-SHELL ROCK 10-BUCHANAN 1983 UNION 1983 EAST BUCHANAN 3105 INDEPENDENCE 3204 JESUP 4777 NORTH LINN 4869 OELWEIN	6% 8% 7% 0% 5% 7% 2% 7%	3119 4505 4572	MORMON TRAIL MURRAY.		7047			5643 ROLAND-STORY	.8% .8% .9% .5%	1350 COLLINS-MAXWELL 7% 2709 GRINNELL-NEWBURG 2% 3582 EAST MARSHALL 10% 3906 LYNNVILLE-SULLY 8% 4725 NEWTON 5%

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IOWA COUNTIES, SCHOOL DISTRICT NUMBERS, SURTAX RATES FOR 2016

		-MADISON	_			—		-	00 14/4 DELLO
AZEFFERSON	496 00	-MADISON 27 ADEL-DESOTO-MINBUIDNI	006	2457	SCEOLA GEODGELITTI E DOOK - 1	1206	80-RINGGOLD 0549 BEDFORD 1503 CRESTON	1006	0657 EDDYVILLE-BLAKESBURG
169 FAIRFIELD	1% 19	53 EARLHAM	0%	2846	HARRIS-LAKE PARK	0%	1503 CRESTON	2%	FREMONT 0977 CARDINAL
163 PEKIN	7% 26	73 NODAWAY VALLEY	3%	5040	SANBORN	7%	1970 EAST UNION 3465 LAMONI	14%	5049 OTTUMWA
768 WASHINGTON	9% 41	22 MARTENSDALE-ST MARYS	S 1%	5994	SIBLEY-OCHEYEDAN 1	12%	3609 LENOX	6%	5163 PEKIN
NOSUN	49	78 ORIENT-MACKSBURG	15%	73-P/	AGE		4527 MOUNT AYR	6%	91-WARREN
204 OLEAD ODEEL AMANIA	1204 66	15 VAN METER	4%	0540	BEDFORD	10%	81-SAC	18	0981 CARLISLE
337 COLLEGE	0% 70	56 WINTERSET	4%	1197	CLARINDA	806	0171 ΔΙΤΔ	8%	1737 DES MOINES
77 HIGHLAND	7% 62	-MAHASKA		2113	ESSEX	10%	2376 GALVA-HOLSTEIN 4644 NEWELL-FONDA	7%	3114 INDIANOLA
41 IOWA CITY	404	EDEMONIT							
44 LISBON 16 LONE TREE	796 30	OR LYNNVILLE-SLILLY	896	6097	SOLITH PAGE	1596	5823 SCHALLER-CRESTLAND 6091 SOUTH CENTRAL CALHOUN	896	4797 NORWALK
71 MID-PRAIRIE	14% 47	76 NORTH MAHASKA	3%	6165	STANTON	8%	6091 SOUTH CENTRAL		5256 PLEASANTVILLE
54 MOUNT VERNON	6% 50	13 OSKALOOSA	4%	6651	VILLISCA	. 1%	CALHOUN	0%	6094 SOUTHEAST WARREN
93 SOLON	5% 51	66 PELLA	4%	74-P/	ALO ALTO		6219 STORM LAKE	3%	92-WASHINGTON
30 WEST BRANCH	10% 64	52 TRI-COUNTY	14%	0333	NORTH UNION	8%	6741 EAST SAC COUNTY	190	2077 LUCULAND
29 WILLIAMSBURG	6% 63	MARION	1170	2088	CDAETTINGED TERRU	13%	92-SCUTI	104	3330 KEOTA
JONES	11	07 CHARITON	6%	3537	LAURENS-MARATHON	8%	0621 BETTENDORF	0%	4271 MID-PRAIRIE
34 ANAMOSA	7% 33	75 KNOXVILLE	6%	5283	POCAHONTAS AREA	196	0918 CALAMUS/WHEATLAND	.6%	5163 PEKIN
91 NORTH CEDAR	10% 42	12 MELCHER-DALLAS	3%	5724	RUTHVEN-AYRSHIRE	10%	0603 BENNETT	0%	6700 WACO
44 LISBON	4% 51	66 PELLA	4 %	6921	WEST BEND-MALLARD				
89 MIDLAND	504 52 504 52	56 PLEASANTVILLE	504	75-PI	YMOUTH		4784 NORTH SCOTT 5250 PLEASANT VALLEY	196	93-WAYNE
46 MONTICELLO 54 MOUNT VERNON	6% 61	01 SOUTHEAST POLK	5%	2000	AKRON-WESTFIELD	704	O3 CUEI DV	_	ASOS MORMON TRAIL
05 OLIN	10% 65	12 TWIN CEDARS	11%	3348	KINGSLEY-PIERSON	4%	0441 AHSTW	9%	5895 SEYMOUR
31 WESTERN DUBUQUE CO	6% 64	-MARSHALL		3555	LAWTON-BRONSON	7%	1917 BOYER VALLEY	10%	6854 WAYNE
KEOKUK	05	13 BAXTER	9%	3600	LE MARS	. 0%	2151 EXIRA-ELK HORN-	52000	94-WEBSTER
57 EDDYVILLE-BLAKESBURG-	E0/ 05	40 BCLUW	9%	4068	MARCUS-MERIDEN		83-SHELBY 0441 AHSTW 1917 BOYER VALLEY 2151 EXIRA-ELK HORN- KIMBALLTON 2826 HARLAN 3168 KIM-MANNINIG 6460 TRI-CENTER 7092 WOODBINE 84-SIOUX	7%	1944 EAGLE GROVE
FREMUNI	1606 13	50 COLONESCO	90/	5100	DEMSENTINION	70/-	2020 HARLAN	/%	2403 CH MODE CITY BRADON
30 KEOTA	196 20	07 FLDORA-	070	6039	SIOUX CITY	304	6460 TRI-CENTER	896	3060 HUMBOLDT
33 PEKIN	7%	NEW PROVIDENCE	5%	6990	WEST SIOUX.	9%	7092 WOODBINE	14%	4023 MANSON-
12 SIGOURNEY	1% 25	02 GLADBROOK-REINBECK	3%	76-P	DCAHONTAS	_	7092 WOODBINE 84-SIOUX 0747 BOYDEN-HULL 2457 GEORGE-LITTLE ROCK 4149 MOC-FLOYD VALLEY		NORTHWEST WEBSTER
32 TRI-COUNTY	14% 26	82 GMG	10%	0072	ALBERT CITY-TRUESDALE.	. 0%	0747 BOYDEN-HULL	4%	5323 PRAIRIE VALLEY
KOSSUTH	35	82 EAST MARSHALL	10%	2493	GILMORE CITY-BRADGATE	5%	2457 GEORGE-LITTLE ROCK	12%	6096 SOUTHEAST WEBSTER- GRAND
26 ALGONA 33 NORTH UNION	00/ 60	85 WEST MARSHALL	9%	3537	MANSON-NORTHWEST	. 8%	4149 MOC-FLOYD VALLEY	4%	6246 STRATEORD
73 NORTH IOWA	1106165	MILLS			WERSTER	706	4149 MOC-FLOYD VALLEY 5486 REMSEN-UNION 5607 ROCK VALLEY 5049 SHELDON	096	6867 WEBSTER CITY
			17%	4644	NEWELL-FONDA	7%	5949 SHELDON	7%	95-WINNEBAGO
78 NORTH KOSSUTH	6% 25	11 GLENWOOD	7%	5283	POCAHONTAS AREA	196	6030 SIOUX CENTER 6983 WEST LYON 6990 WEST SIOUX.	5%	0126 ALGONA
16 TWIN RIVERS	10% 36	45 LEWIS CENTRAL	6%	6921	WEST BEND-MALLARD	. 0%	6983 WEST LYON	9%	0873 NORTH IOWA
21 WEST BEND-MALLARD	0% 39	78 EAST MILLS	11%	77-P	DLK	1912000	6990 WEST SIOUX	9%	2295 FOREST CITY
LEE	70/ 64	76 SHENANDOAH	506	0261	ANKENY	. 0%	85-STORY	407	3420 LAKE MILLS
22 FORT MADISON	096 66	MITCHELL	570	0770	BONDI IDANT-FADDAD	204	85.STORY 0225 AMES	706	0135 ALLAMAKEE
34 HARMONY	10% 47	72 CENTRAL SPRINGS	7%	0981	CARLISLE	0%	1350 COLLINS-MAXWELL	7%	1638 DECORAH
12 KEOKUK	0% 49	95 OSAGE	2%	1350	COLLINS-MAXWELL	7%	1359 COLO-NESCO	8%	3029 HOWARD-WINNESHIEK
36 MOUNT PLEASANT				1010	DALLAS CENTER-GRIMES	. 090	2400 GILBERT	U%0	4707 NURTH WINNESHIEK
LINN	56	97 RUDD-ROCKFORD-	204	2221	DES MOINES	00%	4617 NEVADA	5%	6100 COUTH WINNESSHEE
99 ALBURNETT	70/ 57	51 ST ANSGAR	7%	3942	MADRID	3%	4779 NORTH POLK	8%	6509 TURKEY VALLEY
34 ANAMOSA 53 CEDAR RAPIDS	504 67	MONONA		4//9	NORTH POLK	5 70	6561 UNITED	/ 4/0	97-WOODBURY
62 CENTER POINT-URBANA	6% 11	34 CHARTER OAK-UTE							
89 CENTRAL CITY	0% 19	17 BOYER VALLEY	10%	5805	SAYDEL	. 0%	86-TAMA		IDA GROVE
37 COLLEGE	0% 40	33 MAPLE VALLEY-	2004	6570	LIDBANDALE	006	0576 BELLE PLAINE	9%	1975 RIVER VALLEY
15 LINN-MAR	406 80	ANTHUN UTU	206	6957	WEST DES MOINES	0%	1035 LINION	4%	3348 KINGSLEY-PIERSON
86 MARION	4% 60	87 WEST MONONA	6%	7110	WOODWARD-GRANGER	7%	2502 GLADBROOK-REINBECK	396	4033 MAPLE VALLEY-
46 MONTICELLO	5% 69	92 WESTWOOD	7%	78-P	OTTAWATTAMIE	_1	2682 GMG	10%	ANTHON OTO
54 MOUNT VERNON	6% 70	02 WHITING	5%	0387	ATLANTIC	. 9%	995 VVESI MARCHALL 86-TAMA 6576 BELLE PLAINE 0609 BENTON 1935 UNION 2502 GLADBROOK-REINBECK 2682 GMG 2727 GRUNDY CENTER 2727 GRUNDY CENTER	7%	5877 SERGEANT BLUFF-LUTO
I NORTH LINN									
93 SOLON 38 SPRINGVILLE	604 68	-MONROE	001	2514	GLENWOOD	704	4785 NORTH TAMA 6098 SOUTH TAMA 87-TAYLOR	9%	7008 WOODBURY CENTRAL
LOUISA	00 00	81 ALBIA 57 EDDYVILLE-BLAKESBURG	9%	2718	GRISWOLD	196	87-TAYLOR	370	98.MORTH
20 COLLIMBLIC	100/	EDEMONIT	E0/	3645	LEWIS CENTRAL	6%	87-TAYLOR 0549 BEDFORD 1197 CLARINDA 1431 CORNING 1782 DIAGONAL	10%	2295 FOREST CITY
7 HIGHLAND	7% 44	91 MORAVIA	12%	4356	MISSOURI VALLEY	5%	1197 CLARINDA	8%	3420 LAKE MILLS
6 LONE TREE	7% 69	-MONTGOMERY		4824	RIVERSIDE	9%	1431 CORNING	7%	4772 CENTRAL SPRINGS
1 LOUISA-MUSCATINE	9% 21	13 ESSEX	10%	6450	TREYNOR	504	1782 DIAGONAL	2%	4788 NORTHWOOD-KENSETT
COLUMBUS TO HIGHLAND 16 LONE TREE 11 LOUISA-MUSCATINE 13 MEDIAPOLIS 19 MORNING SUN	706 27	18 GRISWOLD	1%	6460	TOLCENTED	906	JOUG LENUX	090	3/31 31 ANSGAR
00 WACO	0% 54	10 EAST MILLS	70/	6534	UNDERWOOD	0%	6651 VILLISCA	1%	0504 RELMOND KLEMME
59 WAPELLO	9% 50	76 SHENANDOAH	596	19-P	DWESHIEK		88-UNION		0819 WEST HANCOCK
TO VALLE LEED IN CHARLES	179 61	05 STANTUN	8%	0010	BELLE PLAINE	. 9%	88-UNION 1503 CRESTON	2%	0916 CAL
LUCAS	66	51 VILLISCA	1%	0846	BROOKLYN-GUERNSEY-	-	1970 EAST UNION	.14%	1206 CLARION-GOLDFIELD-
7 CHARITON		-MUSCATINE	ایرز	2097	MALCOMENGLISH VALLEYS	16%	3609 LENOX	6%	
1 CLARKE 35 MORMON TRAIL				2709	GRINNELL-NEWBURG	2%		15%	1944 EAGLE GROVE 3060 HUMBOLDT
4 SOUTHEAST WARREN	1001	11 DAVENPORT 26 DURANT	006	2/66	HLV	. 8%	89-VAN BUREN	1070	4775 NORTHEAST HAMILTON
54 WAYNE	001	41 LOUISA-MUSCATINE	00/	3582				.4%	5022 WEST FORK
LYON	45	81 MUSCATINE		3906	LYNNVILLE-SULLY				
47 BOYDEN-HULL	4% 69	75 WEST LIBERTY	16%	4401	MONTELOWY	. 0 / 0	2169 FAIRFIELD	1%	
95 CENTRAL LYON	8% 70	38 WILTON	2%	6098	SOUTH TAMA	9%	2834 HARMONY	10%	
57 GEORGE-LITTLE ROCK				6462			6592 VAN BUREN		
07 ROCK VALLEY 49 SHELDON		18 CLAY CENTRAL-EVERLY 62 HARTLEY-MELVIN-	1%				0002 YAN DURLIN	970	
	9%	SANBORN	7%						
		49 MOC-FLOYD VALLEY	4%						
	41								
	51	57 SOUTH O'BRIEN	10%				Nonresidents and Part-	/ear	Residents: Please see
	51 59		7%				Nonresidents and Part- page 1 of the IA 1040 boo		

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To find your tax: Read down the left column until you find the range for your lowa 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			I If Line:	38 of form	, o. L	If Line 38 of form			If Line 38 of form					
IA 104			IA 104		"	IA 1040			IA 1040		•	IA 1040		•
IA 104	But Not	Your	IA 104	But Not	Your	IA 1040	But Not	Your	IA 1040	But Not	Your	IA 1040	But Not	Your
Over	Over	Tax	Over	Over	Tax	Over	Over	Tax	Over	Over	Tax	Over	Over	Tax
	75804000	ls	Create Japanese co	Uttalasertenton	ls	\$4.405.000.000		Is		14770010001000	ls		100000000000000000000000000000000000000	ls
0 150	150 400	0	6,050 6,100	6,100 6,150	89 90	9,850 9,900	9,900 9,950	257 259	13,650 13,700	13,700 13,750	428 430	17,450 17,500	17,500 17,550	655 659
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	950 1,250	3 4	6,200 6,250	6,250 6,300	93 95	10,000	10,050 10,100	264 266	13,800 13,850	13,850 13,900	435 437	17,600 17,650	17,650 17,700	665 668
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	1,700 1,800	6 7	6,350 6,400	6,400 6,450	99 102	10,150 10,200	10,200 10,250	270 273	13,950 14,000	14,000 14,050	441 444	17,750 17,800	17,800 17,850	674 677
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	2,100 2,250	9 10	6,500 6,550	6,550 6,600	106 108	10,300 10,350	10,350 10,400	277 279	14,100 14,150	14,150 14,200	450 454	17,900 17,950	17,950 18,000	683 686
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	2,500 2,650	12 13	6,650 6,700	6,700 6,750	113 115	10,450 10,500	10,500 10,550	284 286	14,250 14,300	14,300 14,350	460 463	18,050 18,100	18,100 18,150	692 695
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	2,950 3,050	15 16	6,800 6,850	6,850 6,900	120 122	10,600	10,650 10,700	291 293	14,400 14,450	14,450 14,500	469 472	18,200 18,250	18,250 18,300	701 704
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	3,200 3,250	18 20	6,950 7,000	7,000 7,050	126 129	10,750 10,800	10,800 10,850	297 300	14,550 14,600	14,600 14,650	478 481	18,350 18,400	18,400 18,450	711 714
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	3,350 3,400	22 23	7,100	7,150 7,200	133 135	10,900 10,950	10,950 11,000	304 306	14,700 14,750	14,750 14,800	487 490	18,500 18,550	18,550 18,600	720 723
3,400	3,450	24	7,150 7,200	7,250	138	11,000	11,050	309	14,750	14,850	493	18,600	18,650	726
3,450	3,500	26 27	7,250	7,300	140	11,050	11,100	311	14,850	14,900	496 499	18,650	18,700	729 732
3,500 3,550	3,550 3,600	28	7,300 7,350	7,350 7,400	142 144	11,100 11,150	11,150 11,200	313 315	14,900 14,950	14,950 15,000	502	18,700 18,750	18,750 18,800	732 735
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	3,700 3,750	31 32	7,450 7,500	7,500 7,550	149 151	11,250 11,300	11,300 11,350	320 322	15,050 15,100	15,100 15,150	509 512	18,850 18,900	18,900 18,950	741 744
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	3,850 3,900	34 35	7,600 7,650	7,650 7,700	156 158	11,400 11,450	11,450 11,500	327 329	15,200 15,250	15,250 15,300	518 521	19,000 19,050	19,050 19,100	750 753
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	4,000 4,050	38 39	7,750 7,800	7,800 7,850	162 165	11,550 11,600	11,600 11,650	333 336	15,350 15,400	15,400 15,450	527 530	19,150 19,200	19,200 19,250	760 763
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	4,150 4,200	41 43	7,900 7,950	7,950 8,000	169 171	11,700 11,750	11,750 11,800	340 342	15,500 15,550	15,550 15,600	536 539	19,300 19,350	19,350 19,400	769 772
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	4,300 4,350	45 46	8,050 8,100	8,100 8,150	176 178	11,850 11,900	11,900 11,950	347 349	15,650 15,700	15,700 15,750	545 548	19,450 19,500	19,500 19,550	778 781
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	4,450 4,500	49 50	8,200 8,250	8,250 8,300	183 185	12,000	12,050 12,100	354 356	15,800 15,850	15,850 15,900	554 558	19,600 19,650	19,650 19,700	787 790
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	4,600 4,650	52 54	8,350 8,400	8,400 8,450	189 192	12,150 12,200	12,200 12,250	360 363	15,950 16,000	16,000 16,050	564 567	19,750 19,800	19,800 19,850	796 799
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	4,750 4,800	56 57	8,500 8,550	8,550 8,600	196 198	12,300 12,350	12,350 12,400	367 369	16,100 16,150	16,150 16,200	573 576	19,900 19,950	19,950 20,000	805 808
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	4,900 4,950	60 61	8,650 8,700	8,700 8,750	203 205	12,450 12,500	12,500 12,550	374 376	16,250 16,300	16,300 16,350	582 585	20,050 20,100	20,100 20,150	815 818
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	5,050 5,100	63 65	8,800 8,850	8,850 8,900	210 212	12,600 12,650	12,650 12,700	381 383	16,400 16,450	16,450 16,500	591 594	20,200 20,250	20,250 20,300	824 827
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	5,200 5,250	67 68	8,950 9,000	9,000 9,050	216 219	12,750 12,800	12,800 12,850	387 390	16,550 16,600	16,600 16,650	600 603	20,350 20,400	20,400 20,450	833 836
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	5,350 5,400	71 72	9,100 9,150	9,150 9,200	223 225	12,900 12,950	12,950 13,000	394 396	16,700 16,750	16,750 16,800	610 613	20,500 20,550	20,550 20,600	842 845
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	5,500 5,550	74 76	9,250 9,300	9,300 9,350	230 232	13,050 13,100	13,100 13,150	401 403	16,850 16,900	16,900 16,950	619 622	20,650 20,700	20,700 20,750	851 854
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	5,650 5,700	78 79	9,400 9,450	9,450 9,500	237 239	13,200 13,250	13,250 13,300	408 410	17,000 17,050	17,050 17,100	628 631	20,800 20,850	20,850 20,900	860 864
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	5,800 5,850	82 83	9,550 9,600	9,600 9,650	243 246	13,350 13,400	13,400 13,450	414 417	17,150 17,200	17,200 17,250	637 640	20,950 21,000	21,000 21,050	870 873
5,850	5,900	84	9,650	9,700	248	13,450	13,500	419	17,250	17,250	643	21,050	21,100	876
5,900 5,950	5,950 6,000	85 86	9,700 9,750	9,750 9,800	250 252	13,500 13,550	13,550 13,600	421 423	17,300 17,350	17,350 17,400	646 649	21,100 21,150	21,150 21,200	879 882
6,000	6,050	88	9,750	9,850		13,600	13,650	423	17,350	17,450		21,150	21,250	885



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

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

A 1040 St. But Not Your Duty Tax Over	If Line 3	If Line 38 of form				1		38 of forr		l	38 of forn		If Line 38 of form		
Dut New Your Tax Cver Cver Cver Cver Cver Cver Tax						···									"
	IA 1040		Your	17 1040	3	Your	IA 1040		Your	IA 1040		Your	IA 1040		Your
21,500 21,500 880 25,000 25,000 1,772 28,850 28,000 1,373 32,860 32,700 1,605 38,460 38,600 1,880 1,890 1,100 21,600 1,100	Over		1000	Over		3005	Over	Water and Street Street Street		Over			Over	100000000000000000000000000000000000000	
21.500	21 250	21 300		25.050	25 100		28 850	28 900		32.650	32 700		36.450	36 500	
214.00	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
21.450															
21,560	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															
21,750															
21,850	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
21,850											33,200 33,250				1,917 1,920
21,950	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
22,560					25,750 25,800						33,350				
22,160	22,000	22,050		25,800	25,850	1,176	29,600	29,650	1,422	33,400	33,450	1,676	37,200	37,250	1,934
22,2500 22,2500 946 86,000 26,650 1,188 29,850 29,850 1,435 33,850 33,850 1,888 37,400 37,450 1,981 22,250 22,2500 42,850 862 35,100 28,150 1,186 28,850 28,850 1,435 33,850 33,850 1,883 37,850 1,851 37,550 1,851 22,240 22,240 92,245 96,860 1,224 30,000 30,000 1,000 30,000 1,981 33,850 33,850 1,860 37,500 1,981 32,240 1,224,00 22,250 861 38,250 28,350 1,205 30,000 30,050 1,447 33,850 33,850 1,703 37,700 37,750 1,981 32,250 22,250 868 33,500 28,350 1,221 30,000 30,150 1,445 33,850 33,850 1,703 37,700 37,750 1,981 32,250 22,250 96,860 1,221 30,100 30,100 1,451 33,850 33,850 1,703 37,700 37,750 1,981 32,250 22,250 977 28,550 22,650 1,221 30,100 1,205 30,200 1,467 33,950 34,000 1,713 37,750 37,850 1,981 32,250 22,2750 22,2750 977 28,560 28,650 1,221 30,350 30,350 1,467 34,950 34,000 1,713 37,750 37,850 1,981 32,250 32,250 30,250 1,221 30,350 30,350 1,467 34,100 34,150 1,723 37,850 37,950 1,981 32,280 32,	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
22,360				25,950									37,350		
22,2400		22,300	949	26,050	26,100	1,192		29,900	1,438	33,650	33,700	1,693		37,500	1,951
22,460 22,450 568 26,200 26,255 1,201 30,000 30,055 1,448 33,800 33,850 1,706 37,650 37,650 1,961 22,250 22,550 865 22,300 2,265 30,055 30,055 30,455 1,448 33,800 33,850 1,706 37,750 3,955 22,550 22,550 22,550 865 25,300 2,6350 1,209 30,150 1,464 30,200 33,850 1,706 37,750 3,955 22,650 22,750 87,4 28,450 26,550 1,218 30,300 30,555 1,464 30,200 32,550 30,450 1,476 34,500 34,450 1,723 37,800 37,750 1,989 32,550 32															
22,500	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
22,560															
22,660 22,700 974 28,460 26,500 1,218 30,250 30,300 1,467 34,100 1,720 37,850 37,800 1,892 22,780 22,800 980 26,550 26,600 1,224 30,300 30,305 1,467 34,150 34,200 1,723 37,950 37,800 1,892 22,800 28,800 980 26,550 26,600 1,224 30,300 30,400 1,470 34,150 34,200 1,727 37,950 38,000 1,895 22,800 28,800 980 26,550 26,600 1,227 30,400 30,450 1,473 34,200 34,250 1,729 38,000 38,050 1,895 22,800 28,800 980 26,550 1,227 30,400 30,450 1,473 34,200 34,250 1,729 38,000 38,050 1,895 22,800 22,800 980 26,850 26,550 1,227 30,400 30,450 1,473 34,200 34,250 1,729 38,000 38,050 1,895 22,800 20,200 990 28,650 1,247 30,800 30,800 1,487 34,200 34,250 1,720 38,000 1,895 23,000 20,050 995 26,800 26,850 1,247 30,800 30,800 1,487 34,400 34,450 1,740 38,200 38,250 2,000 20,550 995 26,800 26,850 1,247 30,700 30,800 1,487 34,400 34,450 1,740 38,200 38,250 2,000 23,150 998 26,800 26,850 1,247 30,700 30,800 1,487 34,400 34,450 1,740 38,200 38,250 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,200 38,250 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,200 38,250 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,200 38,250 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,200 38,250 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,250 38,350 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,250 38,350 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,250 38,350 2,000 23,150 1,400 34,400 1,400 34,450 1,740 38,250 38,350 2,000 1,400 34,450 1,740 38,250 38,350 2,000 1,400 34,450 1,740 38,350 38,350 2,000 38,450 1,740 38,350 38,350 2,000 38,450 1,740 38,350 38,350 2,000 38,450 1,740 38,350 38,	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
22,700	22,650														
22,800 22,800 898 28,600 26,660 1,227 30,400 30,450 1,474 34,250 34,350 1,733 38,060 38,160 1,898 22,890 22,890 28,750 26,750 1,234 30,500 30,550 1,480 34,350 34,350 1,733 38,160 38,150 1,995 22,950 23,000 29,950 26,750 2,890 2,8950 2,89	22,700														
22,900	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 23,000 982 28,750 28,800 1,237 30,550 30,600 1,483 34,400 34,400 1,740 38,150 38,200 1,993 250 2,002 23,050 23,150 1,010 28,950 26,950 1,247 30,050 30,700 1,490 34,450 34,500 1,747 38,250 38,300 2,005 23,150 23,250 1,001 28,950 27,000 1,250 30,700 30,800 1,496 34,500 34,500 1,754 38,350 38,350 2,005 23,150 23,250 1,007 27,000 27,050 1,253 30,800 30,800 1,496 34,550 34,600 34,500 1,754 38,350 38,400 2,016 23,250 1,017 27,000 27,050 1,253 30,800 30,800 1,503 34,600 34,	22,850			26,650						34,250 34,300					
23,160	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
23,100	23,000														2,002
23,200 23,250 1,007 27,000 27,050 1,253 30,800 30,850 1,500 34,600 34,650 1,757 88,400 38,450 2,016 23,550 1,014 27,100 1,257 30,850 30,950 1,506 34,700 34,750 1,761 88,500 38,550 2,019 23,350 1,014 27,150 27,200 1,283 30,950 31,000 1,509 34,750 34,750 1,764 88,500 38,550 2,022 24,400 1,072 27,250 1,266 31,000 31,050 1,513 34,800 34,850 1,767 88,500 38,650 2,029 23,450 1,023 27,250 27,300 1,273 31,150 31,150 1,519 34,750 34,800 1,774 88,600 38,650 2,029 23,450 1,023 27,250 27,300 1,273 31,150 31,150 1,519 34,800 34,850 1,774 88,600 38,650 2,029 23,550 1,027 27,300 27,350 1,273 31,150 31,150 1,519 34,800 34,850 1,774 88,700 38,750 2,036 23,550 23,600 1,030 27,350 1,273 31,150 31,150 1,519 34,800 34,850 1,774 88,700 38,750 2,036 23,550 23,600 1,030 27,350 1,273 31,150 31,150 1,519 34,900 34,850 1,778 88,700 38,750 2,036 23,550 23,600 1,030 27,350 1,274 00 1,278 31,150 31,200 1,523 34,950 34,850 1,778 88,700 38,750 2,036 23,850 23,850 1,033 27,450 27,450 1,228 31,250 31,250 1,523 34,950 38,050 1,781 38,750 38,800 2,038 23,850 23,700 1,036 27,450 27,550 1,286 31,300 31,350 1,529 35,050 35,000 1,781 38,800 38,850 2,045 23,850 23,850 1,033 27,450 27,550 1,286 31,300 31,350 1,533 35,100 38,500 1,781 38,900 38,950 2,046 23,850 23,950 1,046 27,650 27,650 1,289 31,350 31,400 1,554 35,200 35,550 1,861 39,000 39,050 2,056 23,850 23,950 1,049 27,650 27,750 1,295 31,450 31,550 1,561 35,200 35,550 1,861 39,000 39,050 2,056 23,850 24,000 1,066 27,750 27,750 1,295 31,450 31,550 1,561 35,500 35,500 1,861 39,000 39,050 2,067 24,000 4,050 1,062 27,750 27,750 1,295 31,450 31,550 1,561 35,500 35,500 1,861 39,000 39,050 2,067 24,000 4,050 1,062 27,750 27,750 1,295 31,450 31,550 1,561 35,400 35,500 1,861 39,000 39,050 2,067 24,000 4,050 1,062 27,750 27,750 1,295 31,450 31,550 1,561 35,500 35,500 1,861 39,000 39,050 2,067 24,000 4,050 1,062 27,750 27,750 1,295 31,450 31,550 1,561 35,400 35,500 1,861 39,000 39,050 2,067 24,000 4,050 1,066 27,750 27,750 1,295 31,450 31,550 31,550 33,500 35,550 1,861 39,000 39,550 2,067 24,000 4,450 1,062	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
23,250 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 23,350 23,400 1,017 27,150 27,200 1,263 30,950 31,000 1,509 34,750 34,750 1,764 38,550 32,026 23,400 1,020 27,250 1,268 31,000 1,509 34,750 34,750 34,800 1,767 38,550 38,600 2,026 23,450 23,500 1,020 27,250 1,268 31,000 31,050 1,513 34,800 34,800 1,767 38,550 38,600 2,026 23,450 23,500 1,027 27,300 27,350 1,273 31,100 31,150 31,100 1,518 34,800 34,800 1,774 38,650 38,750 2,036 23,550 23,500 1,027 27,350 1,273 31,100 31,150 31,100 1,518 34,900 1,774 38,650 38,750 2,036 23,550 23,500 1,030 27,350 1,273 31,100 31,150 31,200 1,523 34,950 34,950 1,778 38,750 2,036 23,550 23,500 1,030 27,350 1,273 31,100 31,150 31,200 1,523 34,950 34,950 1,778 38,750 2,036 23,550 23,500 1,030 27,350 1,273 31,100 31,250 1,523 34,950 35,000 1,781 38,750 2,039 23,850 1,030 27,350 1,273 31,250 31,250 31,250 1,523 34,950 35,000 1,781 38,750 2,039 23,850 1,030 27,350 1,273 31,250 31,2															2,012
23,550															2,019
23,450 23,500 1,023 27,250 27,300 1,273 31,100 31,100 1,516 34,850 34,900 34,950 1,774 8,870 38,750 2,036 23,550 23,600 1,030 27,350 27,400 1,276 31,100 31,500 1,519 34,900 34,950 1,778 8,870 38,750 2,036 23,550 23,600 1,033 27,450 27,550 1,289 31,150 31,200 1,528 35,000 35,000 1,788 38,800 2,043 23,600 23,700 1,036 27,450 27,550 1,286 31,300 31,350 1,528 35,000 35,000 1,788 38,850 38,900 2,043 23,750 1,039 27,550 27,550 1,286 31,300 31,350 1,529 35,000 35,100 1,788 38,850 38,900 2,043 23,750 23,800 1,043 27,450 1,299 31,350 31,450 1,536 35,100 35,150 1,791 38,900 38,850 2,050 23,800 1,043 27,650 27,660 1,289 31,300 31,450 1,536 35,100 35,150 1,791 38,900 38,950 2,056 23,800 23,850 1,046 27,650 1,289 31,300 31,450 1,536 35,150 35,200 1,796 38,950 39,000 2,053 23,800 23,950 1,052 27,700 1,295 31,400 31,450 1,543 35,200 1,796 38,950 39,000 2,055 23,800 23,950 1,052 27,700 1,295 31,500 31,500 1,543 35,250 1,796 38,950 39,000 39,050 2,056 23,950 24,000 1,056 27,750 27,750 1,295 31,500 31,550 1,546 35,000 35,250 1,803 39,100 2,066 24,000 24,050 1,059 27,850 1,365 31,600 31,650 1,550 31,600 31,650 1,550 35,400 1,062 39,100 39,150 2,063 24,100 24,150 1,062 27,900 1,306 31,600 31,650 1,557 36,400 1,062 27,950 27,950 1,316 31,750 1,567 35,600 35,550 1,816 39,200 39,250 2,070 24,150 1,065 27,950 27,950 1,312 31,700 31,750 1,567 35,600 35,550 1,816 39,200 39,550 2,070 24,150 24,250 1,072 28,000 27,950 1,312 31,700 31,750 1,567 35,600 35,550 1,816 39,300 39,550 2,097 24,450 24,250 1,072 28,000 28,000 1,316 31,850 31,850 31,850 35,600 35,550 1,816 39,300 39,550 2,097 24,450 24,250 1,072 28,000 27,850 1,318 31,850 31,850 31,850 35,600 35,550 1,816 39,300 39,550 2,097 24,450 24,250 1,072 28,000 27,850 1,318 31,850 31,850 31,850 35,600 35,550 1,816 39,300 39,550 2,097 24,450 24,250 1,072 28,000 27,850 1,318 31,850 31,850 31,850 35,600 35,550 1,816 39,300 39,550 2,097 24,450 24,250 1,072 28,000 28,850 1,318 31,850 31,850 31,850 35,850 35,800 39,500 39,500 2,097 24,450 24,250 1,072 28,000 28,850 1,318 31,850 31,850 31,850 35,850	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
23,500					27,250										
23,600 23,650 1,033 27,400 27,450 1,278 31,200 31,250 1,526 35,000 35,050 1,784 38,800 38,850 2,048 23,700 23,750 1,036 27,450 27,500 1,282 31,300 31,350 1,528 35,100 35,150 1,788 38,850 38,900 2,046 23,700 23,750 23,800 1,043 27,550 27,600 1,289 31,350 31,300 31,500 35,150 35,100 1,796 38,900 39,000 2,052 23,800 23,950 1,049 27,650 27,700 1,292 31,450 31,550 35,300 1,801 39,000 39,050 2,063 23,950 1,052 27,700 27,750 1,299 31,550 31,550 35,300 1,801 39,000 39,100 2,063 23,950 1,052 27,750 27,850 1,305 31,550 31,500 1,543 35,300 1,801 39,100 <td>23,500</td> <td>23,550</td> <td>1,027</td> <td>27,300</td> <td>27,350</td> <td>1,273</td> <td>31,100</td> <td>31,150</td> <td>1,519</td> <td>34,900</td> <td>34,950</td> <td>1,778</td> <td>38,700</td> <td>38,750</td> <td>2,036</td>	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
23,660 23,700 1,036 27,450 27,500 1,282 31,250 31,300 1,529 35,050 35,100 1,788 38,860 38,900 2,045 23,750 23,800 1,043 27,550 27,600 1,288 31,300 31,400 1,536 35,150 35,200 1,795 38,950 39,000 2,053 23,850 1,046 27,650 27,760 1,285 31,400 31,450 1,544 35,250 35,300 1,801 39,050 2,056 23,800 23,950 1,049 27,850 27,700 1,285 31,450 31,550 31,550 31,550 31,500 1,801 39,050 39,100 2,065 23,950 24,000 1,052 27,700 27,750 1,299 31,500 31,550 1,544 35,250 35,300 1,801 39,050 39,100 2,065 24,000 1,056 27,750 27,800 1,302 31,550 31,560 1,545 35,500 35,350 1,805 39,100 39,150 2,063 24,000 1,056 27,750 27,800 1,302 31,550 31,600 1,550 35,350 35,400 1,808 39,150 39,150 2,063 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 3															
23,750 23,800 1,043 27,550 27,600 1,289 31,350 31,400 31,500 35,200 1,798 38,900 39,000 2,053 23,850 23,900 1,049 27,650 27,700 1,295 31,450 31,550 1,543 35,250 1,798 39,000 39,050 39,000 2,060 23,900 23,950 1,052 27,700 27,750 1,299 31,550 31,550 35,350 35,350 1,801 39,100 39,150 2,063 23,950 24,000 1,052 27,700 1,295 31,550 31,600 1,550 35,350 35,400 1,808 39,150 39,150 2,063 24,000 24,050 1,052 27,800 1,305 31,600 31,550 35,400 35,500 1,812 39,200 39,350 2,070 24,050 24,100 1,062 27,850 27,900 1,308 31,600 31,700 3,5500 35,500 1,812 39,200 <td>23,650</td> <td>23,700</td> <td>1,036</td> <td>27,450</td> <td>27,500</td> <td>1,282</td> <td>31,250</td> <td>31,300</td> <td>1,529</td> <td>35,050</td> <td>35, 100</td> <td>1,788</td> <td>38,850</td> <td>38,900</td> <td>2,046</td>	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
23,800 23,850 1,046 27,650 1,292 31,400 31,450 1,540 35,250 35,250 1,798 39,000 39,050 2,066 23,850 23,950 1,052 27,700 27,750 1,299 31,500 31,550 1,546 35,300 35,300 1,801 39,050 39,100 39,100 2,063 23,950 24,000 1,056 27,750 27,800 1,302 31,550 31,600 1,550 35,300 35,350 1,806 39,150 39,200 2,067 24,050 1,052 27,850 27,900 1,308 31,600 31,560 35,500 35,400 1,818 39,200 39,200 2,067 24,050 24,100 1,062 27,850 27,900 1,318 31,700 31,750 35,500 35,500 1,815 39,200 39,300 2,073 24,150 1,062 27,850 28,000 1,315 31,750 31,800 35,550 35,600 1,815 <td></td>															
23,900 23,950 1,052 27,700 27,750 1,299 31,550 31,550 31,550 35,300 35,350 1,805 39,100 39,150 2,063 23,950 24,000 1,056 27,750 27,800 1,305 31,550 31,600 1,553 35,400 35,450 1,805 39,150 39,200 2,067 24,000 24,150 1,062 27,850 27,900 1,308 31,650 31,700 1,557 35,450 35,500 1,812 39,200 39,300 2,072 24,150 1,062 27,850 27,900 1,308 31,700 31,750 1,560 35,500 35,500 1,818 39,200 39,300 2,073 24,150 24,200 1,069 27,950 28,000 1,315 31,750 31,800 1,563 35,500 1,818 39,300 39,400 2,080 24,200 24,250 1,072 28,000 28,150 1,313 31,800 31,565 35,600 <td></td> <td></td> <td></td> <td>27,600</td> <td>27,650</td> <td>1,292</td> <td>31,400</td> <td></td> <td>1,540</td> <td>35,200</td> <td>35,250</td> <td>1,798</td> <td></td> <td>39,050</td> <td>2,056</td>				27,600	27,650	1,292	31,400		1,540	35,200	35,250	1,798		39,050	2,056
24,000 24,050 1,058 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 31,700 1,567 35,500 35,500 1,818 39,200 39,350 2,077 24,150 1,068 27,950 28,000 1,312 31,700 31,750 35,500 35,500 1,818 39,300 39,350 2,077 24,150 24,200 1,068 27,950 28,000 1,315 31,750 31,800 35,550 35,500 1,818 39,300 39,350 2077 24,200 24,250 1,072 28,000 28,050 1,318 31,800 31,950 1,567 35,600 35,650 1,822 39,400 39,400 2,080 24,250 1,078 28,150 28,150 1,321 31,800 31,950 1,574 35,760 1,823 39,400 39,550				27,700	27,750	1,299	31,500		1,546	35,300	35,350		39,100		2,063
24,050 24,100 1,062 27,850 27,900 1,308 31,650 31,750 1,557 35,450 35,500 1,815 39,250 39,300 2,073 24,100 24,150 1,065 27,950 28,000 1,315 31,750 31,500 3,550 35,550 1,818 39,300 39,300 2,073 24,100 24,250 1,072 28,000 28,000 1,315 31,750 31,800 3,550 35,550 38,600 1,822 39,300 39,350 39,400 2,080 24,250 1,072 28,000 28,100 1,318 31,800 31,850 1,567 35,650 35,700 1,823 39,450 39,450 2,081 24,300 24,350 1,078 28,150 28,100 1,325 31,900 31,575 35,750 35,750 1,832 39,500 39,550 2,990 24,350 24,400 1,082 28,150 28,200 1,328 31,950 3,570 35,800															
24,150 24,200 1,068 27,950 28,000 1,315 31,750 31,800 31,560 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 39,450 39,500 2,087 24,300 24,350 1,078 28,150 1,325 31,900 31,950 1,574 35,700 35,700 1,823 39,500 39,550 2,090 24,350 24,400 1,082 28,150 28,200 1,328 31,950 32,000 1,577 35,700 35,800 1,835 39,500 39,550 2,090 24,450 1,085 28,200 18,253 32,000 32,050 3,5800 35,800 1,833 39,500 39,650 2,094 24,550 1,091 28,350 28,300 1,334 32,050 32,100 1,584 35,800 <td>24,050</td> <td>24,100</td> <td>1,062</td> <td>27,850</td> <td>27,900</td> <td>1,308</td> <td>31,650</td> <td>31,700</td> <td>1,557</td> <td>35,450</td> <td>35,500</td> <td>1,815</td> <td>39,250</td> <td>39,300</td> <td>2,073</td>	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
24,200 24,250 1,072 28,000 28,050 1,318 31,800 31,850 1,567 35,600 35,650 1,825 38,400 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 1,823 39,450 39,500 39,550 2,080 24,300 24,350 1,078 28,150 28,200 1,328 31,950 31,950 35,700 35,750 1,832 39,500 39,550 2,080 24,450 1,082 28,150 28,200 1,328 31,950 32,000 1,577 35,750 35,800 1,835 39,500 39,500 39,650 2,091 24,450 1,082 28,250 28,300 1,334 32,000 32,050 1,584 35,800 35,900 1,842 39,650 39,700 2,101 24,550 2,4500 1,081 28,250 28,300 1,331 32,150 32,200 <td></td>															
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 24,450 1,085 28,200 28,250 1,331 32,000 32,050 1,584 35,800 35,800 39,600 39,650 2,097 24,450 1,086 28,250 28,300 1,334 32,050 32,100 1,584 35,800 35,900 1,842 39,600 39,700 2,101 24,550 1,091 28,350 28,400 1,341 32,150 32,200 1,587 35,900 1,846 39,700 39,750 2,104 24,550 24,650 1,098 28,450 1,341 32,250 32,200 1,591 36,050 1,849 39,750 39,800	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
24,350 24,400 1,082 28,150 28,200 1,328 31,950 32,000 32,000 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 39,600 2,097 24,400 24,550 1,091 28,350 1,334 32,160 32,100 35,850 35,950 1,842 39,700 39,750 2,101 24,550 24,600 1,091 28,350 1,334 32,160 32,100 35,950 35,950 1,843 39,700 39,750 2,104 24,500 24,650 1,098 28,400 28,450 1,344 32,200 32,250 1,591 35,950 36,000 1,849 39,750 39,800 2,104 24,650 1,098 28,450 1,344 32,250 32,250 1,594 36,000 36,050 1,852 39,800 <td></td>															
24,450 24,500 1,088 28,250 28,300 1,334 32,050 32,100 32,150 35,900 35,900 1,842 39,650 39,700 2,101 24,550 24,500 1,095 28,350 28,400 1,334 32,150 32,200 1,591 35,950 35,950 1,846 39,700 39,750 39,800 2,107 24,600 24,650 1,098 28,400 28,450 1,344 32,200 32,250 1,594 36,050 36,050 1,852 39,800 39,800 2,107 24,650 24,700 1,011 28,450 1,344 32,200 32,250 1,594 36,050 36,050 1,852 39,800 39,800 2,111 24,700 24,750 1,104 28,550 28,550 1,351 32,300 32,350 1,601 36,150 36,150 1,856 39,950 2,114 24,750 24,800 1,108 28,550 28,600 1,354 32,350 32,400 <td>24,350</td> <td>24,400</td> <td>1,082</td> <td>28,150</td> <td>28,200</td> <td>1,328</td> <td>31,950</td> <td>32,000</td> <td>1,577</td> <td>35,750</td> <td>35,800</td> <td>1,835</td> <td>39,550</td> <td>39,600</td> <td>2,094</td>	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
24,500 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 1,843 39,750 39,800 2,107 24,600 24,650 1,098 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 28,550 1,351 32,300 32,350 36,000 36,100 1,852 39,800 39,900 2,111 24,700 24,750 1,104 28,500 28,550 1,351 32,350 32,350 36,100 36,100 1,852 39,900 39,900 2,118 24,800 24,850 1,111 28,600 1,354 32,2400 32,400 1,604 36,150 36,200 <td></td> <td></td> <td></td> <td>28,250</td> <td></td> <td>1,334</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>39,650</td> <td></td> <td>2,101</td>				28,250		1,334							39,650		2,101
24,600 24,650 1,988 28,400 28,450 1,344 32,200 32,250 1,594 36,000 36,050 1,852 39,800 39,850 21,114 24,700 24,750 1,104 28,500 28,550 1,351 32,350 32,350 1,601 36,100 36,100 1,852 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 39,950 2,118 24,800 24,850 1,111 28,650 28,650 1,354 32,350 32,400 1,604 36,150 36,200 1,863 39,950 40,000 2,121 24,850 1,111 28,650 28,650 1,354 32,450 32,550 32,500 36,200 36,200 1,863 39,950 40,000 2,124 24,850 24,900 1,114 28,650 28,700 1,361 32,550 32,550 <td>24,500</td> <td>24,550</td> <td>1,091</td> <td>28,300</td> <td>28,350</td> <td>1,338</td> <td>32,100</td> <td>32,150</td> <td>1,587</td> <td>35,900</td> <td>35,950</td> <td>1,846</td> <td>39,700</td> <td>39,750</td> <td>2,104</td>	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
24,650 24,700 1,101 28,460 28,500 1,347 32,250 32,300 1,597 36,050 36,100 1,856 39,850 39,850 39,900 2,114 24,750 24,800 1,108 28,550 28,650 1,351 32,300 32,350 1,601 36,150 36,150 1,863 39,950 39,950 2,118 24,800 24,850 1,111 28,600 28,650 1,357 32,400 32,450 1,604 36,150 36,200 1,863 39,950 40,000 2,124 24,850 24,900 1,114 28,650 28,700 1,360 32,400 32,450 1,601 36,200 36,250 1,866 40,000 40,050 2,124 24,850 24,900 1,114 28,650 28,700 1,360 32,550 32,500 1,611 36,250 36,350 1,869 40,050 40,100 2,128 24,950 1,117 28,700 28,750 1,363 32,500				28,400						36,000	36,050		39,800		
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 36,200 36,250 1,866 40,000 40,050 2,124 24,950 24,950 1,114 28,650 28,700 1,360 32,550 32,500 1,611 36,350 36,350 1,869 40,050 40,100 2,128 24,950 24,950 1,117 28,700 28,750 1,363 32,550 32,500 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 32,600 1,614 36,350 36,400 1,873 40,100 40,150 2,131	24,650	24,700	1,101	28,450	28,500	1,347	32,250	32,300	1,597		36,100	1,856	39,850		2,114
24,850 24,900 1,114 28,650 28,700 1,360 32,450 32,500 1,611 36,250 36,300 1,889 40,050 40,100 2,132 24,900 24,950 1,117 28,750 1,363 32,550 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	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
24,900 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	24,800														2,124
	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
															2,135 2,138



To find your tax: Read down the left column until you find the range for your lowa 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:	If Line 38 of form													
IA 1040			IA 1040		***	IA 1040			IA 1040			IA 1040		
17. 10.10	But Not	Your	IA IOAK	But Not	Your	IA IOA	But Not	Your	17 1040	But Not	Your	174 1040	But Not	Your
Over	Over	Tax	Over	Over	Tax									
40,250	40,300	ls 2,141	44,050	44,100	ls 2,400	47,850	47,900	ls 2,672	51,650	51,700	ls 2,973	55,450	55,500	ls 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	40,400 40,450	2,148 2,152	44,150 44,200	44,200 44,250	2,407 2,410	47,950 48,000	48,000 48,050	2,680 2,684	51,750 51,800	51,800 51,850	2,981 2,985	55,550 55,600	55,600 55,650	3,282 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	40,550 40,600	2,158 2,162	44,300 44,350	44,350 44,400	2,417 2,420	48,100 48,150	48,150 48,200	2,692 2,696	51,900 51,950	51,950 52,000	2,993 2,997	55,700 55,750	55,750 55,800	3,294 3,298
40,600 40,650	40,650 40,700	2,165 2,169	44,400 44,450	44,450 44,500	2,424 2,427	48,200 48,250	48,250 48,300	2,700 2,704	52,000 52,050	52,050 52,100	3,001	55,800 55,850	55,850 55,900	3,302 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	40,800 40,850	2,175 2,179	44,550 44,600	44,600 44,650	2,434 2,437	48,350 48,400	48,400 48,450	2,712 2,716	52,150 52,200	52,200 52,250	3,013 3,017	55,950 56,000	56,000 56,050	3,314 3,318
40,850 40,900	40,900 40,950	2,182 2,186	44,650 44,700	44,700 44,750	2,441 2,444	48,450 48,500	48,500 48,550	2,720 2,724	52,250 52,300	52,300 52,350	3,021 3,025	56,050 56,100	56,100 56,150	3,322 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	41,050 41,100	2,192 2,196	44,800 44,850	44,850 44,900	2,451 2,454	48,600 48,650	48,650 48,700	2,732 2,736	52,400 52,450	52,450 52,500	3,033	56,200 56,250	56,250 56,300	3,334 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	41,200 41,250	2,203	44,950 45,000	45,000 45,050	2,461 2,464	48,750 48,800	48,800 48,850	2,743 2,747	52,550 52,600	52,600 52,650	3,044 3,048	56,350 56,400	56,400 56,450	3,345 3,349
41,250 41,300	41,300 41,350	2,209 2,213	45,050 45,100	45,100 45,150	2,468 2,471	48,850 48,900	48,900 48,950	2,751 2,755	52,650 52,700	52,700 52,750	3,052 3,056	56,450 56,500	56,500 56,550	3,349 3,353 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	41,450 41,500	2,220	45,200 45,250	45,250 45,300	2,478 2,481	49,000	49,050 49,100	2,763 2,767	52,800 52,850	52,850 52,900	3,064 3,068	56,600 56,650	56,650 56,700	3,365
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	41,600 41,650	2,230 2,233	45,350 45,400	45,400 45,450	2,488 2,492	49,150 49,200	49,200 49,250	2,775 2,779	52,950 53,000	53,000 53,050	3,076 3,080	56,750 56,800	56,800 56,850	3,377 3,381
41,650 41,700	41,700 41,750	2,237 2,240	45,450 45,500	45,500 45,550	2,495 2,498	49,250 49,300	49,300 49,350	2,783 2,787	53,050 53,100	53,100 53,150	3,084 3,088	56,850 56,900	56,900 56,950	3,385 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	41,850 41,900	2,247 2,250	45,600 45,650	45,650 45,700	2,505 2,509	49,400 49,450	49,450 49,500	2,795 2,799	53,200 53,250	53,250 53,300	3,096 3,100	57,000 57,050	57,050 57,100	3,397 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	42,000 42,050	2,257 2,260	45,750 45,800	45,800 45,850	2,515 2,519	49,550 49,600	49,600 49,650	2,807 2,811	53,350 53,400	53,400 53,450	3,108 3,112	57,150 57,200	57,200 57,250	3,409 3,413
42,050 42,100	42,100 42,150	2,264 2,267	45,850 45,900	45,900 45,950	2,522 2,526	49,650 49,700	49,700 49,750	2,815 2,819	53,450 53,500	53,500 53,550	3,116 3,120	57,250 57,300	57,300 57,350	3,417 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 3,429
42,200 42,250	42,250 42,300	2,274 2,277	46,000 46,050	46,050 46,100	2,532 2,536	49,800 49,850	49,850 49,900	2,827 2,831	53,600 53,650	53,650 53,700	3,128 3,132	57,400 57,450	57,450 57,500	3,429
42,300 42,350	42,350 42,400	2,281 2,284	46,100 46,150	46,150 46,200	2,539 2,543	49,900 49,950	49,950 50,000	2,835 2,839	53,700 53,750	53,750 53,800	3,136 3,139	57,500 57,550	57,550 57,600	3,436 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	42,500 42,550	2,291 2,294	46,250 46,300	46,300 46,350	2,549 2,553	50,050 50,100	50,100 50,150	2,846 2,850	53,850 53,900	53,900 53,950	3,147 3,151	57,650 57,700	57,700 57,750	3,448 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	42,650 42,700	2,301 2,305	46,400 46,450	46,450 46,500	2,560 2,563	50,200 50,250	50,250 50,300	2,858 2,862	54,000 54,050	54,050 54,100	3,159 3,163	57,800 57,850	57,850 57,900	3,460 3,464
42,700 42,750	42,750 42,800	2,308	46,500 46,550	46,550 46,600	2,566 2,570	50,300 50,350	50,350 50,400	2,866 2,870	54,100 54,150	54,150 54,200	3,167 3,171	57,900 57,950	57,950 58,000	3,468 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	42,900 42,950	2,318 2,322	46,650 46,700	46,700 46,750	2,577 2,581	50,450 50,500	50,500 50,550	2,878 2,882	54,250 54,300	54,300 54,350	3,179 3,183	58,050 58,100	58,100 58,150	3,480 3,484
42,950 43,000	43,000 43,050	2,325 2,328	46,750 46,800	46,800 46,850	2,585 2,589	50,550 50,600	50,600 50,650	2,886 2,890	54,350 54,400	54,400 54,450	3,187 3,191	58,150 58,200	58,200 58,250	3,488 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	43,150 43,200	2,335 2,339	46,900 46,950	46,950 47,000	2,597 2,601	50,700 50,750	50,750 50,800	2,898 2,902	54,500 54,550	54,550 54,600	3,199	58,300 58,350	58,350 58,400	3,500 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	43,300 43,350	2,345 2,349	47,050 47,100	47,100 47,150	2,609 2,613	50,850 50,900	50,900 50,950	2,910 2,914	54,650 54,700	54,700 54,750	3,211 3,215	58,450 58,500	58,500 58,550	3,512 3,516
43,350 43,400	43,400 43,450	2,352 2,356	47,150 47,200	47,200 47,250	2,617 2,621	50,950 51,000	51,000 51,050	2,918 2,922	54,750 54,800	54,800 54,850	3,219 3,223	58,550 58,600	58,600 58,650	3,520 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	43,550 43,600	2,362 2,366	47,300 47,350	47,350 47,400	2,629 2,633	51,100 51,150	51,150 51,200	2,930 2,934	54,900 54,950	54,950 55,000	3,231 3,235	58,700 58,750	58,750 58,800	3,532 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	43,700 43,750	2,373 2,376	47,450 47,500	47,500 47,550	2,641 2,644		51,300 51,350	2,941 2,945	55,050 55,100	55, 100 55, 150	3,242 3,246	58,850 58,900	58,900 58,950	3,543 3,547
43,750 43,800	43,800 43,850	2,379 2,383	47,550 47,600	47,600 47,650	2,648 2,652	51,350 51,400	51,400 51,450	2,949 2,953	55,150 55,200	55,200 55,250	3,250 3,254	58,950 59,000	59,000 59,050	3,551 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	43,950 44,000	2,390	47,700 47,750	47,750 47,800	2,660 2,664	51,550	51,550 51,600	2,961 2,965	55,300 55,350	55,350 55,400	3,262 3,266	59,100 59,150	59,150 59,200	3,563 3,567
44,000	44,050	2,396		47,850		51,600	51,650	2,969		55,450	3,270		59,250	3,571



To find your tax: Read down the left column until you find the range for your lowa 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:	If Line 38 of form If Line 38 of form			If Line 38 of form			If Line 38 of form			If Line 38 of form				
IA 1040			IA 1040			IA 1040			IA 1040			IA 1040		
17. 10.10	But Not	Your	IA IOA	But Not	Your	IA IOA	But Not	Your	IA 1040	But Not	Your	174 1040	But Not	Your
Over	Over	Tax	Over	Over	Тах	Over	Over	Tax	Over	Over	Tax	Over	Over	Tax
59,250	59,300	ls 3,575	63,050	63,100	ls 3,876	66,850	66,900	ls 4,177	70,650	70,700	ls 4,486	74,450	74,500	ls 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 64,000	3,943 3,947	67,700	67,750 67,800	4,244	71,500	71,550	4,562	75,300	75,350	4,903
60,150 60,200	60,200 60,250	3,646 3,650	63,950 64,000	64,050	3,951	67,750 67,800	67,850	4,248 4,252	71,550 71,600	71,600 71,650	4,567 4,571	75,350 75,400 75,450	75,400 75,450	4,908 4,912 4,917
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
	60,600	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
60,550 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	61,250	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		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 3,801	65,850 65,900	65,900	4,098	69,650	69,700	4,399	73,450 73,500	73,500 73,550	4,737	77,250 77,300	77,300	5,079 5,083
62,100 62,150	62,150 62,200	3,805	65,950	65,950 66,000	4,102 4,106	69,700 69,750	69,750 69,800	4,403 4,407	73,550	73,600	4,742 4,746	77,350	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	77,750 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	70,400	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		70,450	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



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

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

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78.500 78.500 5.980 82.250 82.300 82.300 82.300 82.300 83.500 85.57 86.500 85.0															
78,500 78,500 \$191 82,300 82,500 5,537 89,100 83,500 83,500 82,000 \$2,70 85,500	78,400					5,523						6,206			6,547
78 650 78 790 5.204 8.2400 82.00 5.541 88.250 88.250 88.300 80.000 90.0000 90.0000 90.0000 90.0000 90.0000 90.0000 90.0000 90.0000 90.0			5, 191	82,300	82,350	5,532	86,100	86,150	5,873	89,900	89,950	6,215	93,700	93,750	6,556
78 500 78 700 5,204 82.40 82.500 5.64.5 882.500 83.500 6.887 89.000 80.0000 80.000 80.0000 80.0000 80.0000 80.0000 80.0000 80.0000 80.0000 80.0000 80.0000 8								86,200				6,219			
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78 800 79 800 5, 218 82 600 8, 228 55 85 80 84,00 98,450 5, 500 90,200 90,200 90,200 6,241 94,000 94,650 6,889 77 85,000 79,000 79,000 5,21 82,750 82,800 82,800 88,600 98,600 5,800 80,000 90,000 6,256 84,100 84,200 6,586 77,000 79,00															
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78,950 79,000 6,231 82,750 92,800 1,572 86,550 98,800 5,914 80,350 90,400 82,550 84,400 84,250 85,677 87,900 79,150 52,248 82,950 83,000 5,950 86,000 5,950 86,000 98,000 82,950 83,000 88,000															
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79,100 79,150 5,245 82,900 82,960 1,588 88,700 8,670 80,500 90,500 90,500 80,500 82,77 84,500 84,400 6,614 1,782,000 79,300 79,300 5,278 81,500 83,500 86,800 88,800 5,832 80,800 80,800 80,800 82,77 84,700 86,714 81,782,000 79,300 79,300 79,300 79,300 80,	79,000 79,050														
Page	79,100	79,150	5,245	82,900	82,950	5,586	86,700	86,750	5,927	90,500	90,550	6,268	94,300	94,350	6,610
79,250 79,300 6,258 83,000 83,100 83,100 6,559 86,800 96,500 90,700 90,60 6,262 84,800 66,52 79,300 79,400 6,277 83,155 83,100 83,150 6,608 86,800 87,000 5,800 90,700 90,60 6,268 94,800 6,527 93,500 79,400 6,277 83,500															
79 3400 79 4400 5,287 83,160 83,200 5,691 87,690 88,850 97,000 5,950 90,800 6,291 94,500 94,800 94,860 6,837 79,440 79,550 5,278 83,200 83,300 5,877 87,650 87,100 5,985 90,885 93,000 93,850 5,300 94,850 94,700 6,841 97,850 97,850 5,281 83,300 83,465 5,331 87,200 87,550 5,881 91,800 97,850 5,281 83,400 83,465 5,331 87,200 87,500 5,877 91,000 91	79,250	79,300	5,258	83,050	83,100	5,599	86,850	86,900	5,941	90,650	90,700	6,282	94,450	94,500	6,623
Part															
79,500 79,550 5,228 83,300 83,300 5,522 87,100 87,500 5,863 80,000 90,500 6,304 94,700 94,750 6,646 97,78600 79,650 5,220 83,400 83,400 65,65 87,150 87,000 5,869 90,560 91,000 91,000 6,300 94,750 94,750 97,78600 79,7700 5,238 83,400 83,400 65,653 87,550 87,500 5,877 91,000 91,000 63,000 94,750 94,750 97,7700 79,7700 5,238 83,400 83,400 65,653 87,550 87,300 87,750 79,700 79,700 79,800 5,301 83,500 83,500 83,500 83,700 8	79,400	79,450	5,272	83,200	83,250	5,613	87,000	87,050	5,954	90,800	90,850	6,295	94,600	94,650	6,637
79.560 79.600 5.265 63.350 83.460 5.626 87.150 87.200 5.988 90.950 91.000 6.309 94.750 94.800 6.655 79.660 79.700 5.284 83.450 83.550 5.635 87.250 87.300 5.577 91.050 91.100 6.318 94.850 94.850 6.655 97.700 79.750 5.284 83.450 83.550 5.635 87.250 87.300 5.587 91.050 91.100 6.318 94.850 94.850 6.659 97.750 79.800 5.303 83.550															
Page	79,550	79,600	5,285	83,350	83,400	5,626	87,150	87,200	5,968	90,950	91,000	6,309	94,750	94,800	6,650
79,700 79,750 5,299 83,500 83,550 5,640 87,300 87,300 87,300 87,300 97,300 91,100 91,150 6,327 94,800 94,850 96,000 6,689 78,850 78,850 5,308 83,600	79,600														
79,800 79,850 5,086 83,000 83,600 83,600 83,600 87,400 87,	79,700	79,750	5,299	83,500	83,550	5,640	87,300	87,350	5,981	91,100	91,150	6,322	94,900	94,950	6,664
79,900 79,950 5,317 83,700 83,750 5,658 87,500 97,500 5,989 91,300 91,350 6,340 95,100 95,150 6,881 80,000 90,050 5,325 83,800 83,800 83,800 87,650 97,600 6,003 91,450 91,550 95,200 6,883 80,000 80,050 5,330 83,550 83,900 87,650 87,750 87,800 6,017 91,550 91,600 6,345 95,250 95,250 6,893 80,150 93,300 83,900	79,750 79,800						87 400								
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80,050				83,750		5,662				91,350	91,400		95,150		
80,100 80,160 6,334 80,900 83,960 5,676 87,760 87,760 6,017 91,500 91,560 6,368 95,300 83,560 6,699 80,150 80,200 6,339 80,360 84,000 5,680 87,760 87,800 6,021 91,560 91,660 6,363 95,360 85,400 85,600 87,760 80,200 80,260 5,349 84,050 84,000 5,689 87,860 87,860 6,028 91,600 91,660 6,367 95,400 85,600 87,760 80,300 80,350 5,349 84,050 84,160 5,684 87,800 87,900 6,030 81,600 91,600 6,373 95,400 85,600 87,760 80,300 80,360 5,352 84,100 84,150 5,684 87,960 80,000 6,039 91,750 6,376 95,500 95,500 6,713 80,300 80,360 5,357 84,150 84,200 5,884 87,960 80,000 6,039 91,760 91,760 6,376 95,500 95,560 6,712 80,400 80,450 5,361 84,200 5,884 87,950 80,000 6,039 91,750 91,750 6,376 95,500 95,560 6,712 80,450 80,500 80,500 5,366 84,250 84,300 5,703 88,000 80,800 80,500 80,550 5,376 84,300 5,712 88,100 88,150 6,038 91,800 91,850 6,384 84,500 84,400 5,716 88,150 80,800 80,800 80,800 80,800 80,800 80,850 5,375 84,300 84,400 5,716 88,150 80,800 8															
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80,550 80,600 5,375 84,350 84,400 5,716 88,150 88,200 6,057 91,950 92,000 6,399 80,600 80,650 5,379 84,450 84,500 5,725 88,200 89,300 6,068 92,000 92,050 6,403 80,700 80,700 5,384 84,500 84,550 5,730 88,300 88,350 8,001 82,100 92,150 6,412 80,800 80,850 5,397 84,600 84,650 5,734 88,350 88,400 6,075 82,100 92,250 6,421 80,800 80,850 5,397 84,600 84,650 5,734 88,460 85,734 88,450 88,500 6,080 82,250 92,250 6,421 80,800 80,850 5,397 84,600 84,650 5,734 88,460 88,500 6,080 82,250 92,250 6,421 80,900 80,950 5,408 84,700 84,750 5,748 88,500 88,500 6,080 82,350 92,400 6,435 80,900 80,950 5,408 84,700 84,750 5,748 88,500 88,500 6,089 82,350 92,400 6,435 81,000 5,411 84,750 84,800 5,752 88,500 88,600 80,930 82,350 92,400 6,435 81,000 5,411 84,800 84,860 5,767 88,600 89,860 6,093 82,350 92,400 6,435 81,000 5,412 84,900 84,850 5,766 88,700 84,750 6,107 92,500 92,550 6,430 81,150 81,250 5,424 84,900 84,950 5,766 88,700 88,750 6,102 92,500 92,550 6,448 81,150 81,250 5,423 85,000 85,050 5,774 88,800 88,850 88,800 6,116 82,000 92,650 6,445 81,350 81,350 5,442 85,100 85,150 5,783 88,900 88,850 88,800 6,116 92,600 92,650 6,452 81,200 81,350 5,442 85,100 85,150 5,783 88,900 88,850 88,900 81,250 92,700 92,750 6,468 81,350 81,350 5,442 85,100 85,150 5,783 88,900 88,950 6,125 92,700 92,750 6,468 81,400 81,450 5,447 85,150 85,200 85,200 85,200 89,250 6,470 81,400 81,450 5,461 85,200 85,500 5,783 88,900 89,900 6,125 92,700 92,750 6,468 81,400 81,450 5,461 85,200 85,500 5,783 88,900 89,950 6,125 92,700 92,750 6,468 81,400 81,450 5,446 85,500 85,500 85,500 89,500 89,500 89,500 6,134 82,900 92,850 6,470 81,400 81,450 5,446 85,500 85,500 85,500 89,500 89,500 89,500 89,500 89,500 89,500 89,500 89,500 81,470 89,500 8															
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			5,505	85,800									of	the IA 104	0.



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

FEIN Required FEIN plus lists 3-digit suffix used when filing lows 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? 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 Address City State ZIP DETACH HERE 2017 IA W-4 Employee Withholding Allowance Certificate Employee Withholding Allowance Certificate Thitps://tax.iowa.gov To be completed by the employee Marriad Status: Single (or married but legally separated) Print your full name Social Security Number Home Address City State ZIP EXEMPTION FROM WITHHOLDING If you do not expect to ove any lows 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. If claiming the military spouse exemption, enter your state of domicile here. IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING: 1. Personal allowances for dependents. 2. Allowances for adjustments to income 5. Allowances for child and dependent care credit. 5. Total allowances and child ines 1 through 5. 6. 7. Additional amount, if any, you want deducted each pay period Employees: Lestity that I am entitled to claim the exempt status. Employees: Lestity that I am entitled to claim the exempt status. Employees: Lestity that I am entitled to claim the exempt status. Employees: Lestity that I am entitled to claim the exempt status. Employees: Lestity that I am entitled to claim the exempt status. Employees: Lestity that I am entitled to claim the exempt status. Employees: Lestity that I am entitled to claim the exempt status. Employees: Lestity that I am entitled to claim the exempt status	EMPLOYER INFORMATION	Employee Registry, PO Box 10322, Des Moines IA 50306-0322.						
State ZIP	FEIN Required							
Address State	FEIN plus last 3-digit suffix used when filing Iowa withh			CONTROL CONTROL WATER CONTROL				
City State ZIP	**							
A ls dependent health care coverage available?			orthogostan i led					
A. Is dependent health care coverage available?	City Si	:ate	_ ZIP		 			
3. Approximate date this employee qualifies for coverage (MMDDYY)	Questions: For A through D below, please see instructions	on back for	definitions and	clarification.				
C. Employee start date (MMDDYY)	A. Is dependent health care coverage available?			Yes 🗌 No 🗆				
D. Address where income withholding and garnishment orders should be sent, if different from address above. Address ZIP	B. Approximate date this employee qualifies for coverage (MMD	DYY)		<u></u> =				
D. Address where income withholding and garnishment orders should be sent, if different from address above. Address City State ZIP	C. Employee start date (MMDDYY)							
EMPLOYEE INFORMATION Employee Date of Birth Employee Social Security Number Middle Initial					2			
Employee Date of Birth	Address		8					
Employee Date of Birth Employee Social Security Number	CitySt	:ate	_ ZIP	-	. — — —			
Employee Date of Birth	EMPLOYEE INFORMATION							
Last Name First name Middle Initial Address City State ZIP		Pagial Seguri	ty Number					
Address City State ZIP								
DETACH HERE 2017 IA W-4 Employee Withholding Allowance Certificate https://fax.iowa.gov To be completed by the employee Marital Status: Single (or married but legally separated) Married Print your full name				Wilddle IIII				
DETACH HERE 2017 IA W-4		ate	7IP	-				
Employee Withholding Allowance Certificate https://ttax.iowa.gov To be completed by the employee Marrial Status: Single (or married but legally separated) Married Print your full name Social Security Number								
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		1	Employee \Mith					
Examption Exam			Social Secur	ity Number				
If you do not expect to owe any lowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here and the year effective here								
If you do not expect to owe any lowa income tax and have a right to a full refund of ALL income tax withheld, enter "EXEMPT" here		City_		State	_ ZIP			
And the year effective here		ull refund of	ALL income tay with	hold ontor "EYEMD"	T" horo			
Check this box if you are claiming an exemption from lowa tax based on the Military Spouses Residency Relief Act of 2009	and the year effective here	ay not claim t	nis exemption.	ineid, enter EXLIVIF	i liele			
IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING: 1. Personal allowances				y Relief Act of 2009				
1. Personal allowances	If claiming the military spouse exemption, enter your state of domicile h	ere						
2. Allowances for dependents	IF YOU ARE NOT EXEMPT, COMPLETE THE FOLLOWING:							
3. Allowances for itemized deductions	Personal allowances				ſ <u>,</u>			
4. Allowances for adjustments to income	4.5							
5. Allowances for child and dependent care credit	3. Allowances for itemized deductions		***************************************		3			
6. Total allowances. Add lines 1 through 5								
7. Additional amount, if any, you want deducted each pay period								
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 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 Name Employer Signature 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 Name Employer Signature								
allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status. Employee Signature Date Date Employer Address Employer Address	Additional amount, if any, you want deducted each pay per	iod			7			
Date Employer Address	allowances claimed on this certificate, or if claiming an exemption from withholding, that I am entitled to claim the exempt status.	employee is from withhouse complete the	s claiming more than olding when wages e section below and	22 withholding allowar are expected to exceed send it to the lowa De	nces or an exemption eed \$200 per weel partment of Revenue			
Employer Address		CONTROL SAN COLL COLL	NOTE THE CONTRACTOR OF STREET PARTY.					
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