### 2012 IA 1040ES

Iowa Department of Revenue

FOR C	ALENDAR YEAR 2012 OR FISCAL YEAR ENDING	, 20	CALENDAR YEAR	4
ADDRESS	Your Social Se	ecurity Number	INSTALLMENT DUE DATE  JANUARY 31, 2013	4
NAME AND AD	Daytime Telep	ohone Number -	AMOUNT OF PAYMENT \$  Mail to: Estimate Processing lowa Department of Revenue	
	check or money order payable to "Treasurer - State of loward online at www.iowa.gov/tax	PO Box 10466 Des Moines, IA 50306-0466		

## 2012 IA 1040ES

Iowa Department of Revenue

	FOR CALENDAR YEAR 2012 OR FISCAL YEAR ENDING _	, 20	CALENDAR YEAR 2
<b>DDRESS</b>	Y	our Social Security Number	INSTALLMENT DUE DATE OCTOBER 1, 2012
NAME AND AD		Daytime Telephone Number ( ) -	AMOUNT OF PAYMENT \$  Mail to: Estimate Processing lowa Department of Revenue
	Make check or money order payable to "Treasurer - St Or pay online at www.iowa.gov/tax	tate of lowa"45-002 (07/14/1	PO Box 10466  Des Moines, IA 50306-0466

#### Instructions

44-017b (08/05/11)

**In general,** if paying a nonresident an Iowa nonwage payment, Iowa withholding must be withheld at a rate of 5% of the payment amount. Nonresidents who prefer to make an Iowa estimated payment instead must file this Nonresident Request for Release from Withholding form. Any income paid in excess of the amount stated will be subject to withholding.

Who needs to file and pay estimates? Anyone who expects to have a tax liability of \$200 or more when filing their Iowa income tax return. The IA 1040ES coupons and instructions are available from our Web site at www.iowa.gov/tax.

**Exempt:** Nonresidents who are exempt from filing an Iowa return or from paying estimated tax should check the box.

**Tax due:** If tax is due, this form must be submitted with the tax due and appropriate IA 1040ES coupon to the Iowa Department of Revenue. This form must be filed prior to receiving the Iowa-source payment/income.

**Mail to:** The request for release, payment, and coupon, if applicable, should be mailed to Registration Services, Iowa Department of Revenue, PO Box 10465, Des Moines IA 50306. Upon receipt of this properly completed form and applicable payment, the Department will issue a letter to the payer authorizing payment without Iowa withholding.

#### You must file an lowa income tax return if:

- You were a nonresident or part-year resident and your net income from Iowa sources was \$1,000 or more
- You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax, even if Iowa-source income is less than \$1,000

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Or pay online at www.iowa.gov/tax		201	12 IA 1 epartment of Re	
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www.lowa.gov/tax  44-017a (06/22/11)  For calendar year 2012 or fiscal year beginning	sident Request for I		se From V	
Name  Number and Street or Rural Route	City	State		
	·			
Income from Iowa source(s).  Name and Address of Payer  a)	lowa Estimated Gross Income	Relate	ed Expenses	Iowa Estimated Net Income
b) Exempt: Check this box if you are exempt Tax Due: Check th from paying lowa estimated tax and an IA 1040ES	15 DOX II tax due		wa Net Income: on lines a and b.	