



Iowa Partnership Return of Income

For Calendar Year 2013 or other fiscal year

From ___/___/___ to ___/___/___ ▲

Check all that apply: Name/Address Change Short Period Amended Return Final Return

Part I: Partnership Name and Address ▲

Name: _____
Street Address: _____
City, State, ZIP: _____
Name of contact person: _____
Phone No.: (____) _____ - _____

FEIN: ▲ _____ Business Code: _____
County No.: _____ Principal Activity: _____
Number of Partners: _____
Please list any other states in which the partnership operates: _____

Part II: Partnership Information

Type of Return (check one) : Partnership LLC LLP

Does the partnership have income/loss from business activities carried on within Iowa? Yes No

Is any of the partnership's income/loss from real property within Iowa? Yes No

Does the partnership's income / loss come from any activity **other than** interest, dividends, or capital gain from the sale of stocks or bonds? Yes No

PART III - Modification of Partnership Income

Use Whole Dollars

- 1. Federal partnership taxable income (loss) from federal Schedule K 1. _____
- 2. Interest from state and municipal bonds and securities 2. _____
- 3. Other additions. Include Schedule 3. _____
- 4. Total additions. Add lines 2 and 3. 4. _____
- 5. Interest and dividends from federal securities 5. _____
- 6. Other reductions. Include Schedule. 6. _____
- 7. Total reductions. Add lines 5 and 6. 7. _____
- 8. Net modifications. Subtract line 7 from line 4. 8. _____
- 9. Total all-source partnership income. Add lines 1 and 8. 9. _____

Part IV: Business Activity Ratio (BAR) See instructions.

Enter Whole Dollar Amounts.

| Types of Income | Column A Iowa Receipts | Column B Receipts Everywhere |
|--|------------------------|------------------------------|
| 1. Gross Receipts | 1. _____ | _____ |
| 2. Net Dividends. See instructions. | 2. _____ | _____ |
| 3. Exempt Interest | 3. _____ | _____ |
| 4. Accounts Receivable Interest | 4. _____ | _____ |
| 5. Other Interest | 5. _____ | _____ |
| 6. Rent | 6. _____ | _____ |
| 7. Royalties | 7. _____ | _____ |
| 8. Capital Gains / Loss | 8. _____ | _____ |
| 9. Ordinary Gains / Loss | 9. _____ | _____ |
| 10. Partnership Gross Receipts. Include schedule.. | 10. _____ | _____ |
| 11. Other. Must include schedule. | 11. _____ | _____ |
| 12. TOTALS | 12. _____ | _____ |

13. BAR to six decimal places. Divide line 12, column A, by line 12, column B. _____ %

PART V: Enter Iowa net income for three preceding years: 2010 _____ 2011 _____ 2012 _____

File electronically. For details go to www.iowa.gov/tax.

Declaration: Under penalties of perjury, I declare that I have examined this return and any attached schedules/statements, and, to the best of my knowledge, believe it to be true, correct and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which there is any knowledge.

Signature of Partner or Member:

Preparer's Signature:

_____ Date: _____

_____ Date: _____

Title: _____

Preparer's Address: _____

Daytime Telephone No.: _____

Preparer's ID No: _____ Telephone No. _____

Mail To: Income Tax Return Processing, Iowa Department of Revenue, Hoover State Office Building, Des Moines IA 50319-0120



Partner's Share of Iowa Income, Deductions, Modifications

Part I: General Information

Partnership or Limited Liability Company Information:

Name: _____

FEIN: _____ ▲

Partner Information:

Name: _____ ▲

Social Security Number / FEIN: _____ ▲

Address: _____

City, State, ZIP: _____

Amended K-1

Partner's Entity Type: ▲

Individual Corporation Trust Partnership

S Corporation Other: _____

Resident Partner Nonresident Partner

Partner's Ownership Percentage: _____ %

Partnership Iowa Receipts: \$ _____

Partnership Total Receipts: \$ _____

Partnership BAR from page 1, Part IV, line 13: _____ %

Part II: Partner's Pro Rata Share Items

NOTE: Completed Iowa Schedule K-1s for all partners must be included with the IA 1065 Partnership Return.

| | (a) Federal K-1 Amount | NONRESIDENT PARTNERS ONLY | |
|--|---------------------------------|--------------------------------|---|
| | | (b) Business Activity Ratio | (c) Apportionable To Iowa (a) x (b) |
| 1. Ordinary business income (loss) 1. | | | |
| 2. Net rental real estate income (loss) 2. | | | |
| 3. Other net rental income (loss) 3. | | | |
| 4. Guaranteed payments 4. | | | |
| 5. Interest income 5. | | | |
| 6. Dividends line 6a, federal K-1 6. | | | |
| 7. Royalties 7. | | | |
| 8. Net short-term capital gain (loss) 8. | | | |
| 9. Net long-term capital gain (loss) line 9a, federal K-1 9. | | | |
| 10. Net section 1231 gain (loss) 10. | | | |
| 11. Other income (loss) 11. | | | |
| Total Income. Add lines 1 through 11. | | | |
| 12. Section 179 deduction 12. | | | |
| 13. Other deductions 13. | | | |
| Total deductions. Add lines 12 and 13. | | | |
| Balance. Subtract total deductions from total income. | | | |
| 14. Credits from the credit section of federal K-1 14. | | | |
| 15. a) Post-1986 depreciation adjustment 15a. | | | |
| b) Adjusted gain or loss 15b. | | | |
| c) Depletion other than oil and gas 15c. | | | |
| d) Gross income from oil, gas, and geothermal properties 15d. | | | |
| e) Deductions allocable to oil, gas, and geothermal properties 15e. | | | |
| f) Other adjustments and tax preference items. Attach schedule. 15f. | | | |
| | (a) All Source Modifications | (b) Business Activity Ratio | (c) Apportionable To Iowa (a) x (b) |
| 16. MODIFICATIONS SCHEDULE 16. | | | |

Part III: Partner's Portion of IA Credits /Withholding

| Type of Iowa Credit | Certificate Number | Current Year Amount |
|------------------------|--------------------|---------------------|
| IA Income Tax Withheld | | |
| | | |
| | | |

TO THE PARTNER : You may have a filing requirement with the State of Iowa, regardless of whether or not you are a resident of another state. The partnership may file a composite return on behalf of its nonresident partners and should notify you if they have done so. To claim any withholding or tax credits, a return must be filed. Filing information for individuals, corporations, and other entities are provided on our Web site: www.iowa.gov/tax or by calling (515) 281-3114 or 1-800-367-3388.