



Iowa Nonresident and Part-year Resident Credit

Name(s) as shown on page 1 of the IA 1040

Social Security Number

MARK THE APPROPRIATE BOX FOR YOU AND YOUR SPOUSE

You are a nonresident of Iowa  ▲

You are a part-year resident of Iowa  ▲

Date moved into Iowa: \_\_\_\_\_

and/or

Date moved out of Iowa: \_\_\_\_\_

Your spouse is a nonresident of Iowa  ▲

Your spouse is a part-year resident of Iowa  ▲

Date moved into Iowa: \_\_\_\_\_

and/or

Date moved out of Iowa: \_\_\_\_\_

YOU MUST FILE THIS FORM IF...

- You are a nonresident of Iowa with income from Iowa sources, or
- You are a part-year Iowa resident
- Enclose this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- You may benefit by using filing status 3 or 4.

IOWA-SOURCE INCOME

| B. SPOUSE<br>Filing Status 3 Only | A. YOU OR JOINT |
|-----------------------------------|-----------------|
|-----------------------------------|-----------------|

|   |           |        |         |        |
|---|-----------|--------|---------|--------|
| 1. Wages, salaries, tips, etc. ....   | 1. _____  | .00    | _____   | .00    |
| 2. Taxable interest income. ....  | 2. _____  | .00    | _____   | .00    |
| 3. Ordinary dividend income. ....   | 3. _____  | .00    | _____   | .00    |
| 4. Alimony received. ....   | 4. _____  | .00    | _____   | .00    |
| 5. Business income or (loss). ....  | 5. _____  | .00    | _____   | .00    |
| 6. Capital gain or (loss). ....   | 6. _____  | .00    | _____   | .00    |
| 7. Other gains or (losses). ....  | 7. _____  | .00    | _____   | .00    |
| 8. Taxable IRA distributions. ....  | 8. _____  | .00    | _____   | .00    |
| 9. Taxable pensions and annuities. ....   | 9. _____  | .00    | _____   | .00    |
| 10. Rents, royalties, partnerships, estates, etc. ....  | 10. _____ | .00    | _____   | .00    |
| 11. Farm income or (loss). ....   | 11. _____ | .00    | _____   | .00    |
| 12. Unemployment compensation. ....   | 12. _____ | .00    | _____   | .00    |
| 13. Taxable Social Security benefits. ....  | 13. _____ | .00    | _____   | .00    |
| 14. Other income, gambling income, bonus depreciation/section 179 adjustment. ....  | 14. _____ | .00    | _____   | .00    |
| 15. <b>GROSS INCOME.</b> ADD lines 1-14. ....   | 15. _____ | .00    | ▲ _____ | .00    |
| 16. Payments to an IRA, Keogh, or SEP while an Iowa resident. ....  | 16. _____ | .00    | _____   | .00    |
| 17. Deduction for self-employment tax. ....   | 17. _____ | .00    | _____   | .00    |
| 18. Health insurance deduction. ....  | 18. _____ | .00    | _____   | .00    |
| 19. Penalty on early withdrawal of savings. ....  | 19. _____ | .00    | _____   | .00    |
| 20. Alimony paid. ....  | 20. _____ | .00    | _____   | .00    |
| 21. Pension/retirement income exclusion. ....   | 21. _____ | .00    | _____   | .00    |
| 22. Moving expense deduction into Iowa only. ....   | 22. _____ | .00    | _____   | .00    |
| 23. Iowa capital gain deduction. ....   | 23. _____ | .00    | _____   | .00    |
| 24. Other adjustments. ....   | 24. _____ | .00    | _____   | .00    |
| 25. Total adjustments. ADD lines 16-24. ....  | 25. _____ | .00    | ▲ _____ | .00    |
| 26. <b>IOWA NET INCOME.</b> SUBTRACT line 25 from line 15. ....   | 26. _____ | .00    | _____   | .00    |
| 27. All-source net income from line 26, IA 1040. ....   | 27. _____ | .00    | _____   | .00    |
|   |           | 100.0% |         | 100.0% |
| 28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to the nearest tenth of a percent. This can be no more than 100.0% and no less than 0.0%. .... | 28. _____ | . %    | _____   | . %    |
| 29. Nonresident/part-year resident credit percentage:<br>Subtract the percentage on line 28 from 100.0%. ....   | 29. _____ | . %    | _____   | . %    |
| 30. Iowa tax on total income from line 39, IA 1040. ....  | 30. _____ | .00    | _____   | .00    |
| 31. Total credits from line 46, IA 1040. ....   | 31. _____ | .00    | _____   | .00    |
| 32. Tax after credits. Subtract line 31 from line 30. ....  | 32. _____ | .00    | _____   | .00    |
| 33. Nonresident/part-year resident tax credit. Multiply line 32 by the percentage on line 29. ....  | 33. _____ | .00    | _____   | .00    |

ENTER THIS AMOUNT ON LINE 48, IA 1040

