



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: _____

- Complete this form if you are a nonresident of Iowa with income from Iowa sources, or you are a part-year Iowa resident
- Include this form and a copy of your federal return with your Iowa return. (IA 1040)
- Report only Iowa-source income on the IA 126.
- Use the same filing status as reported on page 1, step 2 of the IA1040.

Iowa-Source Income

	B. Spouse/Status 3	A. You or Joint
1. Wages, salaries, tips, etc	1. _____ .00	_____ .00
2. Taxable interest income	2. _____ .00	_____ .00
3. Ordinary dividend	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 (loss)	7. _____ .00	_____ .00
8. Taxable IRA and 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. Gambling winnings	13. _____ .00	_____ .00
14. Other income, bonus depreciation, and section 179 adjustment	14. _____ .00	_____ .00
15. ▲ Gross Income. Add lines 1-14	15. _____ .00	_____ .00
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. ▲ Iowa Net Income. Subtract line 25 from line 15	26. _____ .00	_____ .00
27. All-source net income from line 26, IA 1040	27. _____ .00	_____ .00
		100.0%
28. Iowa income percentage: Divide line 26 by line 27 and enter percentage rounded to 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: 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 credit. Multiply line 32 by the percentage on line 29	33. _____ .00	_____ .00

Enter this amount on line 48, IA 1040