

2015 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning ____/____/2015 and ending ____/____/____

Step 1: Fill in all spaces. You must fill in your Social Security Number (SSN).

Your last name _____ Your first name/middle initial _____

Spouse's last name _____ Spouse's first name/middle initial _____

Current mailing address (number and street, apartment, lot, or suite number) or PO Box _____

City, State, ZIP _____

| | | |
|--|------------------|---|
| Spouse SSN • _____ | Your SSN • _____ | Email Address: _____ |
| Step 2 Filing Status: Mark one box only. | | Check this box if you or your spouse were 65 or older as of 12/31/15. <input type="checkbox"/> • |
| 1 <input type="checkbox"/> Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/> ▲ | | Residence on 12/31/15: County No. • _____ School District No. • _____ |
| 2 <input type="checkbox"/> Married filing a joint return. (Two-income families may benefit by using status 3 or 4.) | | Dependent children for whom an exemption is claimed in Step 3 How many have health care coverage?(including Medicaid or hawk-i) _____ • How many do not have health care coverage? _____ • |
| 3 <input type="checkbox"/> Married filing separately on this combined return. Spouse use column B. | | |
| 4 <input type="checkbox"/> Married filing separate returns. Spouse's name: _____ ▲ SSN: _____ Net Income: \$ _____ | | |
| 5 <input type="checkbox"/> Head of household with qualifying person. If qualifying person is not claimed as a dependent on this return, enter the person's name and SSN below. | | |
| 6 <input type="checkbox"/> Qualifying Widow(er) with dependent child. Name: _____ SSN: _____ | | |

| Step 3 Exemptions | | B. Spouse (Filing Status 3 ONLY) | | A. You or Joint | |
|---|---------|----------------------------------|---------|--------------------|--|
| a. Personal Credit: Col. A: Enter 1 (enter 2 if filing status 2 or 5); Col. B: Enter 1 if filing status 3 | ▲ _____ | X \$ 40 = \$ _____ | ▲ _____ | X \$ 40 = \$ _____ | |
| b. Enter 1 for each taxpayer who is 65 or older and/or 1 for each taxpayer who is blind | ▲ _____ | X \$ 20 = \$ _____ | ▲ _____ | X \$ 20 = \$ _____ | |
| c. Dependents: Enter 1 for each dependent | ▲ _____ | X \$ 40 = \$ _____ | ▲ _____ | X \$ 40 = \$ _____ | |
| d. Enter first names of dependents here _____ | | e. Total \$ _____ | | e. Total \$ _____ | |

| Step 4 Reportable Social Security Benefits as calculated on line 11 of Iowa social security worksheet | | B. Spouse/Status 3 ▲ | | A. You or Joint ▲ | |
|---|--|----------------------|--|-------------------|--|
|---|--|----------------------|--|-------------------|--|

| | B. Spouse/Status 3 | A. You or Joint | B. Spouse/Status 3 | A. You or Joint |
|--|--------------------|-----------------|--------------------|-----------------|
| Step 5 Gross Income | | | | |
| 1. Wages, salaries, tips, etc..... | 1. _____ | _____ | _____ | _____ |
| 2. Taxable interest income. If more than \$1,500, complete Sch. B..... | 2. _____ | _____ | _____ | _____ |
| 3. Ordinary dividend income. If more than \$1,500, complete Sch. B..... | 3. _____ | _____ | _____ | _____ |
| 4. Alimony received..... | 4. _____ | _____ | _____ | _____ |
| 5. Business income/(loss) from federal Schedule C or C-EZ..... | 5. _____ | _____ | _____ | _____ |
| 6. Capital gain/(loss), federal Sch. D if required for federal purposes..... | 6. _____ | _____ | _____ | _____ |
| 7. Other gains/(losses) from federal form 4797..... | 7. _____ | _____ | _____ | _____ |
| 8. Taxable IRA distributions..... | 8. _____ | _____ | _____ | _____ |
| 9. Taxable pensions and annuities..... | 9. _____ | _____ | _____ | _____ |
| 10. Rents, royalties, partnerships, estates, etc..... | 10. _____ | _____ | _____ | _____ |
| 11. Farm income/(loss) from federal Schedule F..... | 11. _____ | _____ | _____ | _____ |
| 12. Unemployment compensation. See instructions..... | 12. _____ | _____ | _____ | _____ |
| 13. Gambling winnings..... | 13. _____ | _____ | _____ | _____ |
| 14. Other income, bonus depreciation, and section 179 adjustment..... | 14. _____ | _____ | _____ | _____ |
| 15. Gross Income. Add lines 1-14..... | 15. _____ | _____ | _____ | _____ |

NOTE: Use only blue or black ink, no pencils or red ink.

| | | | | |
|--|-----------|---------|-------|-------|
| Step 6 Adjustments to Income | | | | |
| 16. Payments to an IRA, Keogh, or SEP..... | 16. _____ | _____ | _____ | _____ |
| 17. Deductible part of self-employment tax..... | 17. _____ | _____ | _____ | _____ |
| 18. Health insurance deduction..... | 18. _____ | _____ | _____ | _____ |
| 19. Penalty on early withdrawal of savings..... | 19. _____ | _____ | _____ | _____ |
| 20. Alimony paid..... | 20. _____ | _____ | _____ | _____ |
| 21. Pension/retirement income exclusion..... | 21. _____ | ▲ _____ | _____ | _____ |
| 22. Moving expense deduction from federal form 3903..... | 22. _____ | _____ | _____ | _____ |
| 23. Iowa capital gain deduction; certain sales only. Include IA 100..... | 23. _____ | ▲ _____ | _____ | _____ |
| 24. Other adjustments..... | 24. _____ | _____ | _____ | _____ |
| 25. Total adjustments. Add lines 16-24..... | 25. _____ | _____ | _____ | _____ |
| 26. Net Income. Subtract line 25 from line 15..... | 26. _____ | _____ | _____ | _____ |

| | | | | |
|--|-----------|---------|-------|-------|
| Step 7 Federal Tax Addition and Deduction | | | | |
| 27. Federal income tax refund/overpayment received in 2015..... | 27. _____ | ▲ _____ | _____ | _____ |
| 28. Self-employment/household employment/other federal taxes..... | 28. _____ | ▲ _____ | _____ | _____ |
| 29. Addition for federal taxes. Add lines 27 and 28..... | 29. _____ | _____ | _____ | _____ |
| 30. Total. Add lines 26 and 29..... | 30. _____ | _____ | _____ | _____ |
| 31. Federal tax withheld..... | 31. _____ | ▲ _____ | _____ | _____ |
| 32. Federal estimated tax payments made in 2015..... | 32. _____ | ▲ _____ | _____ | _____ |
| 33. Additional federal tax paid in 2015 for 2014 and prior years..... | 33. _____ | ▲ _____ | _____ | _____ |
| 34. Deduction for federal taxes. Add lines 31, 32, and 33..... | 34. _____ | _____ | _____ | _____ |
| 35. Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2..... | 35. _____ | _____ | _____ | _____ |



2015 IA 1040, page 2

| | B. Spouse/Status 3 | A. You or Joint | B. Spouse/Status 3 | A. You or Joint |
|--|--------------------|-----------------|--------------------|-----------------|
| Step 8 Taxable Income | | | | |
| 36. BALANCE. From side 1, line 35..... | | | 36. _____ | _____ |
| 37. Deduction. Check one box <input checked="" type="checkbox"/> Itemized.(Include IA Schedule A) <input type="checkbox"/> Standard <input type="checkbox"/> | | | 37. _____ | _____ |
| 38. TAXABLE INCOME. SUBTRACT line 37 from line 36..... | | | 38. _____ | _____ |
| Step 9 Tax, Credits, and Check-off Contributions | | | | |
| 39. Tax from tables or alternate tax..... | 39. _____ | _____ | _____ | _____ |
| 40. Iowa lump-sum tax. 25% of federal tax from form 4972..... | 40. _____ | _____ | _____ | _____ |
| 41. Iowa alternative minimum tax. Include IA 6251..... | 41. _____ | _____ | _____ | _____ |
| 42. Total tax. ADD lines 39, 40, and 41..... | 42. _____ | _____ | _____ | _____ |
| 43. Total exemption credit amount(s) from Step 3, side 1..... | 43. _____ | _____ | _____ | _____ |
| 44. Tuition and textbook credit for dependents K-12..... | 44. _____ | _____ | _____ | _____ |
| 45. Volunteer firefighter/EMS/reserve peace officer credit..... | 45. _____ | _____ | _____ | _____ |
| 46. Total credits. ADD lines 43, 44, and 45..... | 46. _____ | _____ | _____ | _____ |
| 47. BALANCE. SUBTRACT line 46 from line 42. If less than zero, enter zero..... | 47. _____ | _____ | _____ | _____ |
| 48. Credit for nonresident or part-year resident. Include IA 126 and federal return..... | 48. _____ | _____ | _____ | _____ |
| 49. BALANCE. SUBTRACT line 48 from 47. If less than zero, enter zero..... | 49. _____ | _____ | _____ | _____ |
| 50. Out-of-state tax credit. Include IA 130..... | 50. _____ | _____ | _____ | _____ |
| 51. BALANCE. SUBTRACT line 50 from 49. If less than zero, enter zero..... | 51. _____ | _____ | _____ | _____ |
| 52. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule..... | 52. _____ | _____ | _____ | _____ |
| 53. BALANCE. SUBTRACT line 52 from line 51. If less than zero, enter zero..... | 53. _____ | _____ | _____ | _____ |
| 54. School district surtax or EMS surtax. Take percentage from table; multiply by line 53..... | 54. _____ | _____ | _____ | _____ |
| 55. Total state and local tax. ADD lines 53 and 54..... | 55. _____ | _____ | _____ | _____ |
| 56. TOTAL state and local tax before contributions. Combine columns A and B on line 55 and enter here..... | 56. _____ | _____ | _____ | _____ |
| 57. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 57a: <input checked="" type="checkbox"/> State Fair 57b: <input checked="" type="checkbox"/> Firefighters/Veterans 57c: <input checked="" type="checkbox"/> Child abuse Prevention 57d: <input checked="" type="checkbox"/> Enter here..... | 57. _____ | _____ | _____ | _____ |
| 58. TOTAL STATE AND LOCAL TAX, AND CONTRIBUTIONS. Add line 56 and line 57 and enter here..... | 58. _____ | _____ | _____ | _____ |
| Step 10 Credits | | | | |
| 59. Iowa Fuel tax credit. Include IA 4136..... | 59. _____ | _____ | _____ | _____ |
| 60. Check One: Child and dependent care credit <input type="checkbox"/> OR <input type="checkbox"/> <input checked="" type="checkbox"/> Early childhood development credit | 60. _____ | _____ | _____ | _____ |
| 61. Iowa earned income tax credit. 15.0% (.15) of federal credit..... | 61. _____ | _____ | _____ | _____ |
| 62. Other refundable credits. Include IA 148 Tax Credits Schedule..... | 62. _____ | _____ | _____ | _____ |
| 63. Total refundable Iowa credits. ADD lines 59 - 62..... | 63. _____ | _____ | _____ | _____ |
| 64. RESERVED FOR FUTURE USE..... | 64. 0 | 0 | 0 | 0 |
| 65. Taxpayers trust fund tax credit. The credit for 2015 is \$0..... | 65. 0 | 0 | 0 | 0 |
| 66. Iowa income tax withheld..... | 66. _____ | _____ | _____ | _____ |
| 67. Estimated and voucher payments made for tax year 2015..... | 67. _____ | _____ | _____ | _____ |
| 68. TOTAL. ADD lines 63, 65, 66, and 67..... | 68. _____ | _____ | _____ | _____ |
| 69. TOTAL CREDITS. ADD columns A and B on line 68 and enter here..... | 69. _____ | _____ | _____ | _____ |
| Step 11 Refund or Amount Due | | | | |
| 70. If line 69 is more than line 58, Subtract line 58 from line 69. This is the amount you overpaid..... | 70. _____ | _____ | _____ | _____ |
| 71. Amount of line 70 to be REFUNDED..... | 71. _____ | _____ | REFUND | _____ |
| For a faster refund file electronically. Go to https://tax.iowa.gov for details | | | | |
| 72. Amount of line 70 to be applied to your 2016 estimated tax..... | 72. _____ | _____ | _____ | _____ |
| 73. If line 69 is less than line 58, Subtract line 69 from line 58. This is the AMOUNT OF TAX YOU OWE..... | 73. _____ | _____ | _____ | _____ |
| 74. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/> | 74. _____ | _____ | _____ | _____ |
| 75. Penalty and interest <input checked="" type="checkbox"/> 75a. Penalty _____ .00 <input checked="" type="checkbox"/> 75b. Interest _____ .00 ADD. Enter total..... | 75. _____ | _____ | _____ | _____ |
| 76. TOTAL AMOUNT DUE. ADD lines 73, 74, and 75. Enter here..... | 76. _____ | _____ | PAY THIS AMOUNT | _____ |

| Step 12 | | | | | | | |
|---|--|----------------------------|--------------------------|--|----------------------------|--------------------------|--------------------------|
| Political Checkoff - This checkoff does not increase the amount of tax you owe or decrease your refund. | <input type="checkbox"/> | \$1.50 to Democratic Party | <input type="checkbox"/> | <input type="checkbox"/> | \$1.50 to Democratic Party | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input checked="" type="checkbox"/> Spouse | \$1.50 to Republican Party | <input type="checkbox"/> | <input checked="" type="checkbox"/> Yourself | \$1.50 to Republican Party | <input type="checkbox"/> | <input type="checkbox"/> |
| | <input type="checkbox"/> | \$1.50 to Campaign Fund | <input type="checkbox"/> | <input type="checkbox"/> | \$1.50 to Campaign Fund | <input type="checkbox"/> | <input type="checkbox"/> |

Step 13 I (We), the undersigned, declare under penalty of perjury that I (we) have examined this return, including all accompanying schedules and statements, and, to the best of my (our) knowledge and belief, it is a true, correct, and complete return. Declaration of preparer (other than taxpayer) is based on all information of which the preparer has any knowledge.

| | | | | | | | |
|--------------------|--------------------------------|-------------------|-------------------------------------|--------------------------------|-------------|-------|-------|
| SIGN HERE | _____ | _____ | <input checked="" type="checkbox"/> | _____ | _____ | _____ | _____ |
| Your Signature | Date | Check if Deceased | Date of Death | Preparer's Signature | Date | | |
| SIGN HERE | _____ | _____ | <input checked="" type="checkbox"/> | _____ | _____ | _____ | _____ |
| Spouse's Signature | Date | Check if Deceased | Date of Death | Preparer's PTIN | Firm's FEIN | | |
| | _____ Daytime Telephone Number | | | _____ Daytime Telephone Number | | | |

This return is due May 2, 2016. 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.

