



Iowa Department of Revenue

https://tax.iowa.gov

2015 IA 1065

Iowa Partnership Return of Income

For Calendar Year 2015 or other fiscal year

From ___/___/___ to ___/___/___ ▲

OFFICE USE ONLY

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.

Table with 3 columns: Types of Income, Column A Iowa Receipts, Column B Receipts Everywhere. Rows include Gross Receipts, Net Dividends, Exempt Interest, Accounts Receivable Interest, Other Interest, Rent, Royalties, Capital Gains / Loss, Ordinary Gains / Loss, Partnership Gross Receipts, Other, and TOTALS.

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: 2012 _____ 2013 _____ 2014 _____

File electronically. For details go to https://tax.iowa.gov

Declaration: Under penalties of perjury, I declare that I have examined this return and any included 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. Include 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 Website: <https://tax.iowa.gov> or by calling 515-281-3114 or 800-367-3388.