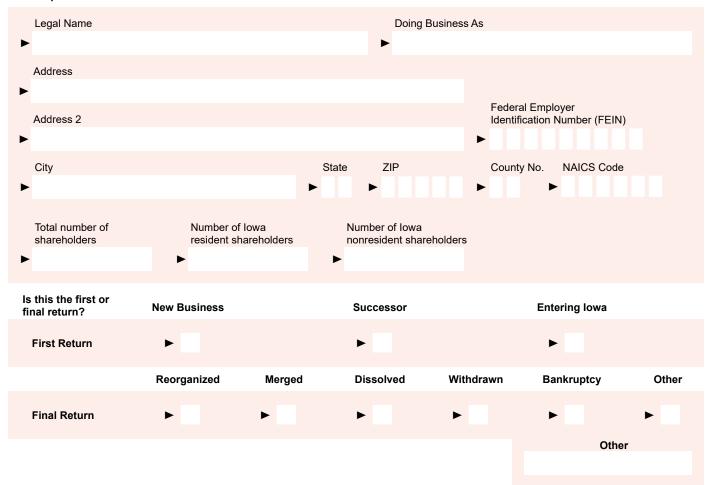
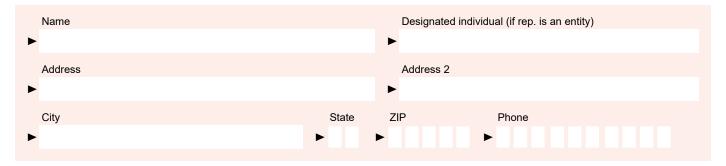


Part 1: Corporation Name and Address

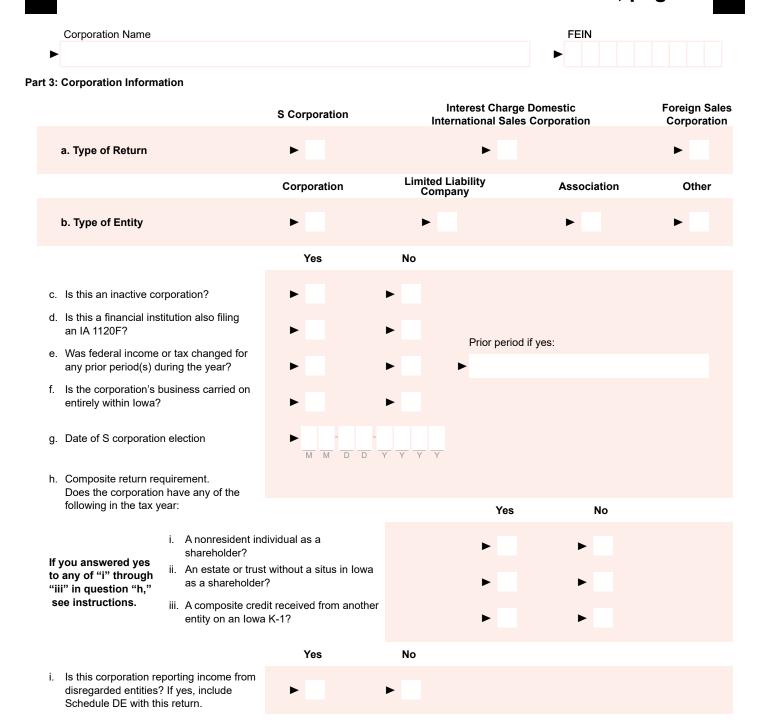


Part 2: Pass-through representative











Corporation Name	FEIN
	▶

Part 4: S Corporation Distributive Items for Iowa Tax Purposes

Enter Dollars and Cents 1. Total ordinary income (loss) from federal form 1120-S, line 6..... 2. Total deductions from federal form 1120-S, line 20..... 3. Ordinary business income (loss) from federal form 1120-S, line 21 4. Net rental real estate income (loss) from federal Schedule K, line 2 ▶ 5 5. Other net rental income (loss) from federal Schedule K, line 3c...... 6. Interest income from federal Schedule K, line 4 ▶ 7 7. Dividends from federal Schedule K, line 5a ▶ 8 Royalties from federal Schedule K, line 6 ▶ 9 9. Net short-term capital gains (loss) from federal Schedule K, line 7 10. Net long-term capital gains (loss) from federal Schedule K, line 8a 11. Net section 1231 gains (loss) from federal Schedule K, line 9..... ▶ 12 12. Other income (loss) from federal Schedule K, line 10..... 13. Total federal Schedule K income (loss). Add lines 3 through 12..... 14. Section 179 deduction from federal Schedule K, line 11..... 15. Other deductions from federal Schedule K. See instructions...... 16. Total qualifying federal Schedule K deductions. Add lines 14 and 15 17. Net federal Schedule K income (loss). Subtract line 16 from line 13...... 18. Iowa additions from Schedule A..... ▶19 19. Iowa reductions from Schedule A..... ▶20 20. Net Iowa modifications. Subtract line 19 from line 18 21. All-source S Corporation distributive items for lowa tax purposes. ▶21 Add lines 17 and 20 ▶22 22. Nonbusiness income. Include Schedule D..... ▶23 23. Income subject to apportionment. Subtract line 22 from 21...... % ▶24 24. Iowa BAR from Schedule C ▶25 25. Income apportioned to Iowa. Multiply line 23 by line 24..... ▶26 26. Iowa nonbusiness income. Include Schedule D......

27. Iowa-source S Corporation distributive items. Add lines 25 and 26......

Corpo	ration Name	FEIN	
•		>	
		Enter Dolla	rs and Cents
5: Built-ir	n gains or passive investment income		
	28. Net recognized built-in gains	▶28	
	29. Excess net passive income	▶29	
	30. Built-in gains/passive investment income subject to apportionment. Add lines 28 and 29	▶30	
	31. Iowa BAR from Schedule C	▶31	•
	32. Built-in gains/passive investment income apportioned to Iowa. Multiply line 30 by line 31	▶32	
	Remaining lowa net operating loss carryforward from C corporation years, if any. Include schedule	▶33	
	34. Built-in gain/passive investment income subject to Iowa tax. Subtract line 33 from line 32. If less than zero, enter zero	▶34	
6: Tax, pe	enalty, and interest due		
	Check this box if this is an amended return and the S corporation is making an irrevocable election to pay on behalf of its shareholders from a federal or lowa audit. If checked, include the IA 103 with your return	•	
	35. Gross tax on Iowa built-in gain/passive investment income from Part 5, line 34	▶35	
	36. Remaining credit corruferward from C corporation years, if any Include calculate	▶36	
	36. Remaining credit carryforward from C corporation years, if any. Include schedule 37. Net tax on Iowa built-in gain/passive investment income.		
	Subtract line 36 from line 35. If less than zero, enter zero	▶37	
	38. IA 103 tax. Enter the amount from the IA 103, line 26	▶38	
	39. Total tax. Add lines 37 and 38	▶39	
	40. Overpayment carryforward from prior period	▶40	
		▶41	
	41. Estimated and voucher payments made prior to original due date of return		
	original due date. Line 39 minus lines 40 and 41	▶42	
	43. Late payment penalty on line 39 tax	▶43	
	44. Subtotal. Add lines 42 and 43	▶44	
	45. Estimated and voucher payments made after original due date of return	▶45	
	46. Tentative amount due (or overpayment). Subtract line 45 from 44	▶46	
	47. Interest	▶47	
	48. Underpayment of estimated tax penalty related to net tax on Iowa built-in gain/passive investment income. Include IA 2220	▶48	
	49. Late filing penalty on line 39 tax	▶49	
	CO. Lata filling years by from Dart 7. Hear CO.	▶50	
	50. Late filing penalty from Part 7, line 60	▶ 51	
	52. Report negative amount (overpayment) from line 51 as a positive amount	▶52	

42-004d (06/16/2022)



Corporation Name	FEIN
>	•
53. Overpayment on line 52 to be applied to next period's return	▶53
54. Overpayment on line 52 to be REFUNDED. Subtract line 53 from line 52	▶54
54a. Routing number 54b. Savings Checking 54c. Account nur	mber
▶ ▶ ▶	
art 7: Late Filing Penalty Calculation (if applicable)	
omplete Part 7 only if you filed your original return late and if you owe no tax on Part 6, line 35.	
55. Iowa-source S Corporation net income. Enter the amount from line 27	▶55
60. Iowa source o corporation for mounts, the amount from the 27	▶56
56. Imputed lowa tax for penalty purposes. Multiply line 55 by 8.53%	
57. Iowa tax credits from Schedule B	▶57
58. Imputed lowa tax liability for penalty purposes. Subtract line 57 from 56.	
If less than \$0, enter \$0	▶58
	▶59
59. Multiply line 58 by 5%. Enter the lesser of that amount or \$25,000	
60. Late filing penalty. Enter the larger of line 59 or \$200	▶60
23. 22.0 ming policity. Enter the larger of mile of at \$200 minutes and the second sec	

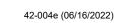
Schedule A - Other Additions and Reductions

Other Additions Other Reductions Type of Income ▶ 1 Percentage Depletion..... ▶ 2 TIP Credit from federal form 8846..... 2. ▶ 3 3. Safe Harbor Lease Adjustments. Must include Schedule Interest Expense Adjustments from IA 163 ▶ 5 Qualifying Iowa COVID-19 Grants 5. ▶ 6 Expensing/Depreciation Adjustment from IA 4562A..... ▶ 7 7. Tax Exempt Interest and Dividends. See instructions...... ▶ 8 Iowa Tax Expense/Refund..... 8 Work Opportunity Credit Wage Reduction from federal form 5884...... 9. ▶10 10. Alcohol & Cellulosic Biofuel Credit from federal form 6478.... ▶ 11 Federal Securities Interest and Dividends. See instructions.. ▶12 Nonconformity Adjustments from IA 101. See instructions..... 12. ▶13 Charitable contribution adjustment from Iowa credit ▶14 All-source PTE modifications from Iowa K-1s ▶15 Other. Must include schedule ▶16 Enter total on part 4, line 18.

Enter total on part 4, line 19.







	Corporation Name		FEI	N		
>		•	•			

Schedule B – Iowa Tax credits reported to shareholders on 2022 IA 1120S K-1s (except composite credits)

, , , , , , , , , , , , , , , , , , ,	Iowa Tax Credit Code	Certificate number (if applicable)	Amount
Earned by entity			
From other PTEs on K-1s			
		Total	

Schedule C - Business Activity Ratio (BAR) (see instructions)

	Type 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				
6.	Rent	▶ 7				
7.	Royalties	. .				
8.	Capital gain/(loss)	▶ 8				
9.	Ordinary gains/(loss)	▶ 9				
10.	Partnership gross receipts. Include schedule	▶10				
	Other. Include schedule	▶ 11				
		▶12				
12.	Totals. Add lines 1 through 11					
				▶1	2	%
13.	BAR to six decimal places. Divide line 12, column A, by line 12	2, column B			3	70



Corporation Name	FEIN
	-

Iowa Schedule K - Distributive Share Items

	Income/Adjustments		(a) Federal/All-source amount	(b) Amount subject to apportionment from Part 4, line 23	(c) Business Activity Ratio from Sch. C	(d) lowa apportioned amount (column b x c)
1.	Ordinary business income/(loss)	▶ 1				
2.	Net rental real estate income/(loss)	▶ 2				
3.	Other net rental income/(loss)	▶ 3				
4.	Interest income	▶ 4				
5.	Dividends	▶ 5				
6.	Royalties	▶ 6				
7.	Net short-term capital gain/(loss)	▶ 7				
8.	Net long-term capital gain/(loss)	▶ 8				
9.	Net section 1231 gain/(loss)	▶ 9				
10.	Other income/(loss)	▶10				
	l Income. lines 1 through 10	•				
11.	Section 179 deduction	▶11				
12.	Charitable contributions	▶12				
13.	Investment interest expense	▶13				
14.	Section 59(e)(2) expenditures	▶ 14				
15.	Other deductions. See instructions	▶15				
	l deductions. lines 11 through 15	•				
	nce. Total income	•				
16.	lowa Modifications from Part 4, line 20	▶ 16				
17.	lowa allocated income, Part 4, line 26				▶17	
18.	lowa Composite tax paid for shareholders with PTE-C				▶18	



42-004g (01/24/2023)

