

# 2014 IA 1040 Iowa Individual Income Tax Form

For fiscal year beginning \_\_\_\_/\_\_\_\_/2014 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: _____	
<b>Step 2 Filing Status: Mark one box only.</b>				Check this box if you or your spouse were 65 or older as of 12/31/14. <input type="checkbox"/> •	
1	Single: Were you claimed as a dependent on another person's Iowa return? Yes <input type="checkbox"/> No <input type="checkbox"/> ▲	Residence on 12/31/14: County No. • _____ School District No. • _____			
2	Married filing a joint return. (Two-income families may benefit by using status 3 or 4.)	<b>Dependent children for whom an exemption is claimed in Step 3</b>			
3	Married filing separately on this combined return. Spouse use column B.	How many have health care coverage?(including Medicaid or hawk-i) _____ •			
4	Married filing separate returns. Spouse's name: _____ ▲ SSN: _____	Net Income: \$ _____			
5	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	Qualifying Widow(er) with dependent child. Name: _____	SSN: _____			

### Step 3 Exemptions

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 (Filing Status 3 ONLY)	A. You or Joint
▲ _____ X \$ 40 = \$ _____	▲ _____ X \$ 40 = \$ _____
▲ _____ X \$ 20 = \$ _____	▲ _____ X \$ 20 = \$ _____
▲ _____ X \$ 40 = \$ _____	▲ _____ X \$ 40 = \$ _____
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 ▲
_____	_____

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

**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.....	_____	_____	_____	_____
17.	Deductible part of self-employment tax.....	_____	_____	_____	_____
18.	Health insurance deduction .....	_____	_____	_____	_____
19.	Penalty on early withdrawal of savings .....	_____	_____	_____	_____
20.	Alimony paid .....	_____	_____	_____	_____
21.	Pension/retirement income exclusion.....	_____	_____	_____	_____
22.	Moving expense deduction from federal form 3903.....	_____	_____	_____	_____
23.	Iowa capital gain deduction; certain sales only. See instructions .....	_____	_____	_____	_____
24.	Other adjustments .....	_____	_____	_____	_____
25.	Total adjustments. Add lines 16-24 .....	_____	_____	_____	_____
26.	Net Income. Subtract line 25 from line 15.....	_____	_____	_____	_____

### Step 7 Federal Tax Addition and Deduction

27.	Federal income tax refund / overpayment received in 2014 .....	_____	_____	_____	_____
28.	Self-employment/household employment taxes.....	_____	_____	_____	_____
29.	Addition for federal taxes. Add lines 27 and 28 .....	_____	_____	_____	_____
30.	Total. Add lines 26 and 29.....	_____	_____	_____	_____
31.	Federal tax withheld.....	_____	_____	_____	_____
32.	Federal estimated tax payments made in 2014 .....	_____	_____	_____	_____
33.	Additional federal tax paid in 2014 for 2013 and prior years.....	_____	_____	_____	_____
34.	Deduction for federal taxes. Add lines 31, 32, and 33 .....	_____	_____	_____	_____
35.	Balance. Subtract line 34 from line 30. Enter here and on line 36, page 2 .....	_____	_____	_____	_____

**2014 IA 1040, page 2**

	B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint
<b>Step 8 Taxable Income</b>				
36. BALANCE. From side 1, line 35.....			36. _____	_____
37. Deduction. Check one box <input 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. _____	_____
<b>Step 9 Tax, Credits, and Check-off Contributions</b>				
39. Tax from tables or alternate tax.....	39. _____	_____	_____	_____
40. Iowa lump-sum tax. 25% of federal tax from form 4972.....	40. _____	_____	_____	_____
41. Iowa minimum tax. Attach 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 line 47. If less than zero, enter zero.....	49. _____	_____	_____	_____
50. Other nonrefundable Iowa credits. Include IA 148 Tax Credits Schedule.....	50. _____	_____	_____	_____
51. BALANCE. SUBTRACT line 50 from line 49. If less than zero, enter zero.....	51. _____	_____	_____	_____
52. School district surtax or EMS surtax. Take percentage from table; multiply by line 51.....	52. _____	_____	_____	_____
53. Total tax. ADD lines 51 and 52.....	53. _____	_____	_____	_____
54. TOTAL tax before contributions. Combine columns A and B on line 53 and enter here.....	54. _____	_____	_____	_____
55. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 55a: <input type="checkbox"/> State Fair 55b: <input type="checkbox"/> Firefighters/Veterans 55c: <input type="checkbox"/> Child abuse Prevention 55d: <input type="checkbox"/> Enter here.....	55. _____	_____	_____	_____
56. TOTAL TAX AND CONTRIBUTIONS. Add line 54 and line 55 and enter here.....	56. _____	_____	_____	_____
<b>Step 10 Credits</b>				
57. Out-of-state tax credit. Include IA 130.....	57. _____	_____	_____	_____
58. Iowa Fuel tax credit. Include IA 4136.....	58. _____	_____	_____	_____
59. Check One: <input type="checkbox"/> Child and dependent care credit <input type="checkbox"/> OR <input type="checkbox"/> Early childhood development credit	59. _____	_____	_____	_____
60. Iowa earned income tax credit. 15.0% (.15) of federal credit.....	60. _____	_____	_____	_____
61. Other refundable credits. Include IA 148 Tax Credits Schedule.....	61. _____	_____	_____	_____
62. Total refundable credits. ADD lines 57 - 61.....	62. _____	_____	_____	_____
63. Tax after credits. Subtract line 62 from line 53. If less than 0, enter 0.....	63. _____	_____	_____	_____
64. Taxpayers trust fund tax credit. See instructions.....	64. _____	_____	_____	_____
65. Iowa income tax withheld.....	65. _____	_____	_____	_____
66. Estimated and voucher payments made for tax year 2014.....	66. _____	_____	_____	_____
67. TOTAL. ADD lines 62, 64, 65, and 66.....	67. _____	_____	_____	_____
68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.....	68. _____	_____	_____	_____
<b>Step 11 Refund or Amount Due</b>				
69. If line 68 is more than line 56, Subtract line 56 from line 68. This is the amount you overpaid.....	69. _____	_____	REFUND	_____
70. Amount of line 69 to be REFUNDED..... For a faster refund file electronically. Go to <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> for details	70. _____	_____	REFUND	_____
71. Amount of line 69 to be applied to your 2015 estimated tax.....	71. _____	_____	_____	_____
72. If line 68 is less than line 56, Subtract line 68 from line 56. This is the AMOUNT OF TAX YOU OWE.....	72. _____	_____	_____	_____
73. Penalty for underpayment of estimated tax from IA 2210, IA 2210S, or IA 2210F. Check if annualized income method is used. <input type="checkbox"/>	73. _____	_____	_____	_____
74. Penalty and interest <input type="checkbox"/> 74A. Penalty _____ <input type="checkbox"/> 74b. Interest _____ ADD Enter total.....	74. _____	_____	_____	_____
75. TOTAL AMOUNT DUE. ADD lines 72, 73, and 74, and enter here..... You can pay online at <a href="http://www.iowa.gov/tax">www.iowa.gov/tax</a> . Mailing address: Iowa Income Tax Document Processing, PO Box 9187, Des Moines IA 50306-9187. Make check payable to Treasurer, State of Iowa.	75. _____	_____	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 Republican Party	<input type="checkbox"/>	\$1.50 to Republican Party	<input type="checkbox"/>
	<input type="checkbox"/>	\$1.50 to Democratic Party	<input type="checkbox"/>	\$1.50 to Democratic Party	<input type="checkbox"/>
	<input type="checkbox"/>	\$1.50 to Campaign Fund	<input type="checkbox"/>	\$1.50 to Campaign Fund	<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**

_____ Your Signature	_____ Date	<input type="checkbox"/> Check if Deceased	_____ Date of Death	_____ Preparer's Signature	_____ Date
_____ Spouse's Signature	_____ Date	<input type="checkbox"/> Check if Deceased	_____ Date of Death	_____ Preparer's PTIN	_____ Firm's FEIN

\_\_\_\_\_  
Daytime Telephone Number

\_\_\_\_\_  
Daytime Telephone Number

**This return is due April 30, 2015. Please sign, enclose W-2s, and verify SSNs. MAILING ADDRESS: See line 75 above.**