

Taxpayer's Name

Taxpayer's SSN

If more than four dependents, check the box and see instructions



Dependent's first name

Dependent's last name

Dependent's SSN

Relationship to you

►	►	►	►
►	►	►	►
►	►	►	►
►	►	►	►
►	►	►	►

Step 4: Iowa Taxable Income

- 1a. Federal total income from federal 1040, line 9
- 1b. Federal adjustments to income from federal 1040, line 10
- 1c. Federal adjusted gross income from federal 1040, line 11a.....
- 1d. Standard deduction or itemized deductions from federal 1040, line 12e
- 1e. Qualified business income deduction from federal 1040, line 13a
- 1f. Enhanced Deduction for Seniors (personal exemption) from federal Schedule 1-A, line 37
2. Federal taxable income from federal 1040, line 15
3. Net Iowa modifications from IA 1040 Schedule 1, line 21
4. Iowa taxable income. Add lines 2 and 3. Do not include lines 1a through 1f

► 1a	
► 1b	
► 1c	
► 1d	
► 1e	
► 1f	
► 2	
► 3	
► 4	

Step 5: Tax, Non-refundable Credits, and Check-off Contributions

Check if using alternate tax (line 5), tax reduction calculation (line 12), or low-income exemption. See instructions

5. Iowa tax. Multiply line 4 by 3.8% or amount from alternate tax calculation
6. Iowa lump-sum tax. See instructions.....
7. Total tax. Add lines 5 and 6
8. Total exemption credit amount from Step 3
9. Tuition and textbook credit for dependents in grades K-12
10. Volunteer firefighter/EMS/reserve peace officer credit
11. Total Credits. Add lines 8, 9, and 10.....
12. BALANCE. Subtract line 11 from line 7
13. Nonresident or part-year resident credit. Include IA 126
14. BALANCE. Subtract line 13 from line 12.....
15. Out-of-State tax credit. Include IA 130

►	
► 5	
► 6	
► 7	
► 8	
► 9	
► 10	
► 11	
► 12	
► 13	
► 14	
► 15	



Taxpayer's Name

Taxpayer's SSN

16. BALANCE. Subtract line 15 from line 14..... ► 16
17. Other non-refundable Iowa credits. Include IA 148 .. ► 17
18. BALANCE. Subtract line 17 from line 16..... ► 18
19. School district surtax or EMS surtax. Multiply line 18 by the percentage from list .. ► 19
20. Total state tax and local surtax. Add lines 18 and 19 .. ► 20
21. Contributions will reduce your refund or add to the amount you owe.

Fish/Wildlife	Child Abuse Prevention
---------------	------------------------

Enter total here..... ► 21

22. TOTAL STATE TAX, LOCAL TAX, AND CONTRIBUTIONS. Add lines 20 and 21 .. ► 22

Step 6: Refundable Credits and Payments

23. Iowa fuel tax credit. Include IA 4136..... ► 23
24. Check one: Child and dependent care credit ► OR
 Early childhood development credit ► 24
25. Iowa earned income tax credit .. ► 25
26. Other refundable credits. Include IA 148 .. ► 26
27. Composite and PTET credit. Include IA Schedule CC .. ► 27
28. Iowa income tax withheld .. ► 28
29. Estimated and other payments made for tax year 2025. Amended returns see instructions. .. ► 29
30. Total refundable credits and payments. Add lines 23 through 29 .. ► 30

Step 7: Refund

- 31a. If line 30 is more than line 22, subtract line 22 from line 30; otherwise, go to line 34 .. ► 31a
- 31b. AMENDED RETURN ONLY. Previous refunds. See instructions .. ► 31b
32. Amount of line 31 to be REFUNDED. Subtract line 31b from line 31a, if applicable..... ► 32

a. Routing Number ►

b. Account Number ►

c. Account ► Checking

Type ► Savings

33. Amount of line 31a to be applied to your 2026 estimated tax .. ► 33



Taxpayer's Name
Taxpayer's SSN
 Step 8: Amount due34. If line 30 is less than line 22, subtract line 30 from line 22. Amended returns see instructions.....
► 3435. Penalty for underpayment of estimated tax from IA 2210, IA 2210AI, or IA 2210F
► 35Check if using either method: annualized income (IA 2210AI) ► or farmer/fisher (IA 2210F) ►

36. Penalty and Interest

36a. Penalty

Enter total here

► 3637. TOTAL AMOUNT DUE. ADD lines 34, 35, and 36.....
► 37**Continue to pages 5 and 6 for IA 1040 Schedule 1 and signatures. The return must be signed to be valid.**

Taxpayer's Name
►Taxpayer's SSN
►**IA 1040 Schedule 1****Iowa Modifications to Federal Total Income**

	A Additions	B Subtractions
1. Interest	► 1	►
2. Dividends.....	► 2	►
3. Partnership, S corporation, or Fiduciary modifications.....	► 3	►
4. Military retirement income	► 4	►
5. Social Security benefits from federal 1040, line 6(b).....	► 5	►
6. Active duty military pay.....	► 6	►
7. IRA/Pension/Railroad retirement income	► 7	►
8. Railroad unemployment income.....	► 8	►
9. Bonus depreciation/section 179 expenses.....	► 9	►
10. Federal Net Operating Loss prior to 1/1/23. Include IA 124	► 10	►
11. Other income..... Code:	► 11	►
12. Total modifications to federal total income. Add lines 1 through 11.....	► 12	►
13. Net modifications to federal total income. Subtract line 12 column B from A. If less than zero, enter as a (negative) number	► 13	►

Iowa Modifications to Federal Taxable Income

14. College Savings Iowa or Iowa Advisor 529 Education Savings Plans.....	► 14	►
15. Health insurance deduction. See instructions	► 15	►
16. Iowa capital gains deduction. Include applicable IA 100(s)....	► 16	►
17. Iowa net operating loss prior to 1/1/23. Include IA 124	► 17	►
18. Farm Tenancy Income Exclusion. Include IA 125.....	► 18	►
19. Other Adjustments..... Code:	► 19	►
20. Net modifications to federal taxable income. Add lines 14 through 19. Enter as a (negative) number	► 20	►

Net Modifications

21. Net Iowa modifications. Add lines 13 and 20. If less than zero, enter as a (negative) number. Enter here and IA 1040, line 3.....	► 21	►
--	------	---



Taxpayer's Name
►Taxpayer's SSN
►**Step 9:
Third Party
Designee****Do you want to allow an individual to discuss this return with the Department? See instructions.**Designee's Name
►Mailing address
►ID Number (optional)
►City
►State
►ZIP
►Designee's phone number
►Designee's Email
►**Step 10:
Signatures****I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.****Returns must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.****Sign Here**Your Signature
►Date
►

M M D D Y Y Y Y

Date of death
►

M M D D Y Y Y Y

Sign HereSpouse's Signature
►Date
►

M M D D Y Y Y Y

Date
►

M M D D Y Y Y Y

Check if deceased: ►

Taxpayer's phone number
►Taxpayer's email address
►Your Driver License or State Issued ID number (optional)
►Spouse's Driver License or State Issued ID number (optional)
►**Paid
Preparer
Use**Preparer's Signature
►Date
►

M M D D Y Y Y Y

Preparer's PTIN, STIN, or SSN
►Firm's FEIN
►Preparer's phone number
►**This return is due April 30, 2026. Sign, include federal return, W-2s, and verify SSNs.****MAILING ADDRESS: Iowa Income Tax Document Processing****PO BOX 9187, Des Moines IA 50306-9187****Make checks payable to Iowa Department of Revenue**