

**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.

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

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

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