

Step 1Tax Period _____ to _____ ▲
Check the box if ☐ Address Change ☐
Short Period ☐

Corporation Name and Address ▲

Postmark ▲

Office Use Only

Federal Employer Identification Number (FEIN) ▲

County No ▲

Business Code ▲

Is this a first or final return? If yes, check the appropriate box.

First Return ▲

New Business ☐Successor ☐Entering Iowa ☐

Final Return ▲

Reorganized ☐Merged ☐Dissolved ☐Withdrawn ☐Bankruptcy ☐Other ☐

Name of contact person _____

Phone () _____

Step 2 Filing StatusFiling Status ▲ 1 Separate Iowa/Separate Federal ☐ 2 Separate Iowa/Consolidated Federal.... ☐ 3 Consolidated Iowa/Consolidated Federal . ☐Type of Return ▲ 1 Regular Corporation... ☐2 Cooperative... ☐3 UBIT... ☐Is this an inactive corporation? ▲ Yes ☐ No ☐Was federal income or tax changed for any prior period? ▲ Yes ☐ No ☐ Period(s) _____Do you have property in Iowa? ▲ Yes ☐ No ☐**Use whole dollars****Step 3****Net Income
and
Additions to
Income**

1. Net Income from federal return before federal net operating loss 1. _____ ▲
2. 50% of federal tax refund. Accrual ☐ Cash ☐ 2. _____ ▲
3. Other additions from Schedule A 3. _____ ▲
4. Net Income after additions. Add lines 1 through 3. 4. _____

Step 4**Reductions to
Income**

5. 50% of federal tax paid or accrued Accrual ☐ Cash ☐ ▲ 5. _____ ▲
6. Other reductions from Schedule A. 6. _____ ▲
7. Total reductions. Add lines 5 and 6 7. _____
8. Net income after reductions. Subtract line 7 from line 4 8. _____

Step 5**Taxable
Income**

9. Nonbusiness income from Schedule D, line 17 9. _____ ▲
10. Income subject to apportionment. Subtract line 9 from line 8. 10. _____
11. Iowa percentage from Schedule E. See instructions 11. _____ % ▲
12. Income apportioned to Iowa. Multiply line 10 by line 11. 12. _____
13. Iowa nonbusiness income from Schedule D, line 8 13. _____ ▲
14. Income before Net Operating Loss. Add lines 12 and 13. 14. _____
15. Net Operating Loss Carryforward from Schedule F. Include Schedule F 15. _____ ▲
16. Income subject to tax. Subtract line 15 from line 14. Do not enter an amount below \$0 16. _____

Step 6**Tax, Credits
and
Payments**

17. Computed tax. For tax rates, see bottom of page 3. Check box if tax is annualized ☐ 17. _____ ▲
18. Alternative Minimum Tax from IA Corp. Form 4626. Check box if claiming small business exemption. ☐ 18. _____ ▲
19. Total tax. Add lines 17 and 18 19. _____
20. Credits from Schedule C1, line 4. Do not include estimated tax credit. 20. _____ ▲
21. Payments from Schedule C2, line 4 21. _____ ▲
22. Total credits and payments. Add lines 20 and 21 22. _____
23. Net amount. Subtract line 22 from line 19 23. _____

Step 7**Balance Due**

24. Tax due if line 23 is greater than \$0 24. _____
25. Penalty; underpayment of estimated tax. Include IA 2220 25. _____ ▲
26. Penalty; failure to timely pay or failure to timely file 26. _____ ▲
27. Interest 27. _____ ▲
28. Total amount due. Add lines 24 through 27. Pay electronically, or submit payment with form IA 1120V 28. _____ ▲

Step 8**Overpayment**

29. Overpayment if line 23 is less than \$0 29. _____
30. Credit to next period's estimated tax 30. _____ ▲
31. Refund requested. Subtract line 30 from line 29 31. _____ ▲

Corporation Name _____ FEIN _____

Schedule A - Other Additions and Reductions

Type of Income	Other Additions	Other Reductions
1. Percentage Depletion		
2. TIP Credit from federal form 8846		
3. Capital Loss Adjustments for filing status 2 or 3		
4. Contribution Adjustments for filing status 2 or 3		
5. Safe Harbor Lease — Rent		
6. Safe Harbor Lease — Interest		
7. Safe Harbor Lease — Depreciation		
8. Expensing/Depreciation Adjustment from IA 4562A		
9. Tax Exempt Interest and Dividends. See instructions.		
10. Iowa Tax Expense/Refund		
11. Work Opportunity Credit Wage Reduction from federal form 5884		
12. Alcohol & Cellulosic Biofuel Credit from federal form 6478		
13. Foreign Dividend Exclusion from Schedule B below		▲
14. Federal Securities Interest and Dividends. See instructions.		
15. Federal Nonconformity. See instructions.		
16. Other. Must include schedule.	▲	▲
17. Totals		

Enter total on line 3 of page 1.

Enter total on line 6 of page 1.

Schedule B - Foreign Dividend Exclusion

Type of Dividend Income	Total Dividend	Exclusion
1. Less than 20% owned	x 70%	
2. 20% to 80% owned	x 80%	
3. More than 80% owned	x 100%	
4. Dividend gross-up (federal section 78)	x 100%	

5. Total. Add lines 1 through 4. Enter on line 13 of Schedule A above. _____

Schedule C1 - Credits

	Amount
1. Fuel Credit. Include IA 4136.	▲
2. Total Nonrefundable Credits. Include IA 148	▲
3. Total Refundable Credits, excluding Fuel Credit. Include IA 148	▲
4. Total Credits. Add lines 1-3. Enter on page 1, line 20	

Schedule C2 - Payments

	Amount
1. Estimated Tax Payments	
a. Credit from prior period	
b. First quarter	
c. Second quarter	
d. Third quarter	
e. Fourth quarter	
f. Other	
2. Voucher Payment	
3. Other Payments. Include statement	
4. Total. Add lines 1-3. Enter on page 1, line 21	

Additional Information

- Year business was started in Iowa _____
- Last period filed as S corporation (if any): _____
- Information from the prior period Iowa return
Corporation name _____
Income before Net Operating Loss, line 14 _____ ▲
FEIN _____ ▲
- If part of a federal consolidated group, please provide information about the Corporate parent:
Corporation name _____
FEIN _____ ▲

Corporation Name _____ FEIN _____

Schedule E - 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 from line 9, Schedule A.		▲3
4. Accounts Receivable Interest		▲4
5. Other Interest		▲5
6. Rent		▲6
7. Royalties		▲7
8. Capital Gain		▲8
9. Ordinary Gain		▲9
10. Partnership Gross Receipts. Include schedule.		▲10
11. Other. Must include schedule.	▲	▲11
12. Totals	▲	▲12

13. Divide column A total by column B total. For example, 0.1234505 becomes 12.3451%. Enter % on line 11, page 1. _____ %

A complete copy of your federal return, as filed with the Internal Revenue Service, must be filed with this return. For filing status 2 or 3, you must include pages 1-5 of your consolidated federal return, consolidating income statements, Iowa Schedule H and any other forms related to the Iowa return.

Tax Rates

If income shown on line 16 (of page 1) is:

- Under \$25,000; multiply line 16 by 6%.
- \$25,000 to \$100,000; multiply line 16 by 8% and subtract \$500.
- \$100,000 to \$250,000; multiply line 16 by 10% and subtract \$2,500.
- Over \$250,000; multiply line 16 by 12% and subtract \$7,500.

If annualizing, include a schedule showing computation.

To obtain schedules and forms:Website: <https://tax.iowa.gov>**Tax Research Library:** <http://itrl.idr.iowa.gov/>**Questions:**

515-281-3114 or 800-367-3388

Email: idr@iowa.gov**eFile or mail your return to:**

Corporation Tax Return Processing
Iowa Department of Revenue
PO Box 10468
Des Moines, IA 50306-0468

Under penalties of perjury, I declare that I have examined this return and any 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.

Officer's signature _____ Title _____ Date _____

Signature of preparer if other than taxpayer _____ Date _____

Name and address of preparer or preparer's employer

Preparer's telephone No. _____

Preparer's ID No. _____ ▲

Name: _____ Federal Employer Identification Number (FEIN): _____

1.	Net Income after additions (IA 1120, line 4).....	1.	_____
2.	Income subject to tax (IA 1120, line 16).....	2.	_____
3.	Total tax (IA 1120, line 19)	3.	_____
4.	Total amount due (IA 1120, line 28).....	4.	_____
5.	Overpayment (IA 1120, line 29).....	5.	_____

6. ☐ I do not want direct deposit or direct debit.

7. ☐ I consent that the corporation's refund be directly deposited as designated below.

☐ I authorize the Iowa Department of Revenue (IDR) and its designated financial agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated below for payment of the corporation's Iowa taxes owed on this return, and the financial institution to debit the entry to this account on _____ (the payment/settlement date). I also authorize the financial institution involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. This authorization is to remain in full force and effect until I notify the IDR to terminate the authorization. To revoke (cancel) a payment, I must contact IDR at (515) 281-3114 or idreft@iowa.gov. Payment cancellation requests must be received no later than 5 business days prior to the payment/settlement date. Note: This electronic withdrawal from your bank account will be identified with ACH Company ID 4426004574. If you currently have a debit block on this account, contact your financial institution to request that it allow a withdrawal from your bank account by this ACH Company ID.

Name of financial institution:

Routing Number										The first two digits must be 01 through 12, or 21 through 32.
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[illegible]

Type of Account: Savings ☐ Checking ☐

Will this refund go to (or payment come from) an account outside the United States? Yes ☐ No ☐

Under penalties of perjury, I declare that I am an officer of the above corporation and that I have examined the information on this electronic 2018 Iowa corporation income tax return, including any schedules, attachments, and statements, and certify to the best of my knowledge and belief, it is true, correct and complete. I further declare that the amounts in Part I above are the amounts shown on the copy of the corporation's electronic income tax return. I consent that this return, including accompanying schedules, attachments, and statements be sent to Iowa Department of Revenue (IDR) through the Internal Revenue Service (IRS) by the Electronic Return Originator (ERO). In addition, by using software to prepare and transmit this return electronically, I consent to the disclosure to Iowa of all information pertaining to the transmission of this tax return electronically. I authorize IDR to inform the ERO and/or transmitter when this electronic return has been accepted. In the event that it is rejected, I authorize IDR to identify the reasons for rejection so that the return can be corrected and re-transmitted. If I have filed a balance due return, I understand that if IDR does not receive full and timely payment of its tax liability, the corporation will remain liable for the tax liability and all applicable penalties and interest. I consent that the corporation's refund be directly deposited as designated in Part II and declare that the information shown in Part II is correct. If the processing of this return, refund, or direct debit is delayed, I authorize IDR to disclose to the ERO and/or transmitter the reason(s) for the delay or the date the refund was sent. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Officer's Signature: _____ Date: _____ Title: _____

I declare that I have reviewed the above corporation's return and that entries on form IA 8453-C are complete and correct to the best of my knowledge. If I am only a collector, I am not responsible for reviewing the return and only declare that this form accurately reflects the data on the return. I have obtained the officer's signature before submitting this return to the IRS. I have provided the officer with a copy of all forms and information to be filed with IDR and have followed all other requirements described in the Iowa Modernized e-File (MeF) Information for e-File Providers publication. I understand that the original form IA 8453-C should not be sent to IDR, but must be retained by the ERO for a period of three years from the due date of the return or the filing date, whichever is later, to which the IA 8453-C relates was filed. I will make a copy available to IDR upon request. If I am a paid preparer, under penalties of perjury, I declare that I have examined the above corporation's return and accompanying schedules, attachments, and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I have based this declaration on all information available to me.

ERO Signature	Date	Check if also paid preparer <input type="checkbox"/>	Check if self- employed <input type="checkbox"/>	ERO PTIN
Firm's name (or yours if self-employed) _____ Address and zip code _____				FEIN _____ Phone Number ()
Paid Preparer Signature	Date	Check if self- employed <input type="checkbox"/>		Preparer PTIN
Firm's name (or yours if self-employed) _____ Address and zip code _____				FEIN _____ Phone Number ()