

For Calendar Year 2018 or other fiscal year (MMDDYY) \_\_\_\_\_ to \_\_\_\_\_

**Check all that apply:** Name/Address Change ☐ Short Period ☐ Amended Return ☐ Final Return ☐**Part I: Partnership Name and Address**Name \_\_\_\_\_  
Street Address \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_  
County Number \_\_\_\_\_  
Name of Contact Person \_\_\_\_\_  
Phone Number \_\_\_\_\_Federal Employer Identification Number \_\_\_\_\_  
Business Code \_\_\_\_\_  
Principal Activity \_\_\_\_\_  
Total Number of Partners \_\_\_\_\_  
Number of Iowa Partners \_\_\_\_\_  
List other states in which the partnership operates:  
\_\_\_\_\_**Part II: Partnership Information**Type of Return (check one): Partnership ☐ Limited Liability Company ☐ Limited Liability Partnership ☐ Other ☐ \_\_\_\_\_  
Does the partnership have income/loss from business activities carried on within Iowa? ..... Yes ☐ No ☐  
Is any of the partnership's income/loss from real property within Iowa? ..... Yes ☐ No ☐  
Does the partnership's income/loss come from any activity other than interest, dividends, or capital gain  
from the sale of stocks or bonds? ..... Yes ☐ No ☐**Part III: Modification of Partnership Income****Enter Whole Dollars**

1. Federal partnership taxable income (loss) from federal form 1065 Schedule K .....1. \_\_\_\_\_
2. Interest from state and municipal bonds and securities .....2. \_\_\_\_\_
3. Other additions. Include schedule .....3. \_\_\_\_\_
4. Total additions. Add lines 2 and 3 .....4. \_\_\_\_\_
5. Interest and dividends from federal securities .....5. \_\_\_\_\_
6. Other reductions. Include schedule .....6. \_\_\_\_\_
7. Total reductions. Add lines 5 and 6 .....7. \_\_\_\_\_
8. Net modifications. Subtract line 7 from line 4 .....8. \_\_\_\_\_
9. Total all-source partnership income. Add lines 1 and 8 .....9. \_\_\_\_\_

**Part IV: Business Activity Ratio (BAR) – See instructions.****Enter Whole Dollars****Types of Income****Column A Iowa Receipts****Column B Receipts Everywhere**

1. Gross receipts .....		
2. Net dividends. See instructions .....		
3. Exempt interest .....		
4. Accounts receivable interest .....		
5. Other interest .....		
6. Rent .....		
7. Royalties .....		
8. Capital gain/(loss) .....		
9. Ordinary gains/(loss) .....		
10. Partnership gross receipts. Include schedule .....		
11. Other. Include schedule .....		
12. TOTALS .....	12. _____	_____
13. BAR to six decimal places. Divide line 12, column A, by line 12, column B.....	13. _____	_____ %

**Part V: Enter Iowa net income for three preceding years:** 2015 \_\_\_\_\_ 2016 \_\_\_\_\_ 2017 \_\_\_\_\_**File electronically. A complete copy of your federal return must be filed with this return, not including federal K-1s.****Declaration:** Under penalties of perjury, I declare that I have examined this return and any included 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.**Signature of Partner or Member:**\_\_\_\_\_  
Date \_\_\_\_\_  
Title \_\_\_\_\_  
Daytime Telephone Number \_\_\_\_\_**Preparer's Signature:**\_\_\_\_\_  
Date \_\_\_\_\_  
Preparer's Address \_\_\_\_\_  
Preparer's ID Number \_\_\_\_\_  
Telephone Number \_\_\_\_\_

Mail To: Income Tax Return Processing, Iowa Department of Revenue, Hoover State Office Building, Des Moines IA 50319-0120

**Part I: General Information****Partnership or Limited Liability Company Information:**

Name \_\_\_\_\_

Federal Employer Identification Number (FEIN) \_\_\_\_\_

**Partner Information:**

Name \_\_\_\_\_

Social Security Number/FEIN \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Resident Partner ☐Nonresident Partner ☐Amended K-1 ☐**Partner's Entity Type:** ▲Individual ..... ☐Corporation ..... ☐Trust ..... ☐Partnership ..... ☐S Corporation .... ☐Other ..... ☐

Partner's Ownership Percentage ..... %

Partnership Iowa Receipts .....\$ .....00

Partnership Total Receipts .....\$ .....00

Partnership Business Activity Ratio from  
page 1, Part IV, line 13 of IA 1065 ..... %**Part II: Partner's Pro Rata Share Items**

Completed Iowa Schedule K-1s for all partners must be included with the IA 1065 Partnership Return.

Income/Adjustments	(a) Federal K-1 Amount	(b) Nonresident Business Activity Ratio	(c) Nonresident Apportionable to Iowa (a) x (b)
1. Ordinary business income/(loss) .....			
2. Net rental real estate income/(loss) .....			
3. Other net rental income/(loss) .....			
4. Guaranteed payments .....			
5. Interest income .....			
6. Dividends line 6a, federal K-1 .....			
7. Royalties .....			
8. Net short-term capital gain/(loss) .....			
9. Net long-term capital gain/(loss) line 9a, federal K-1 .....			
10. Net section 1231 gain/(loss) .....			
11. Other income/(loss) .....			
<b>Total Income. Add lines 1 through 11</b> .....			
12. Section 179 deduction as adjusted for Iowa .....			
13. Other deductions .....			
<b>Total deductions. Add lines 12 and 13</b> .....			
<b>Balance. Subtract total deductions from total income</b> .....			▲
14. Credits from the credit section of federal K-1 .....			
15. a) Post-1986 depreciation adjustment .....			
b) Adjusted gain/(loss) .....			
c) Depletion other than oil and gas .....			
d) Gross income from oil, gas, and geothermal properties .....			
e) Deductions allocable to oil, gas, and geothermal properties .....			
f) Other adjustments and tax preference items. Include schedule .....			
16. <b>Modifications Schedule</b>			
a) All Source Modifications .....			
b) Business Activity Ratio .....			
c) Apportionable to Iowa (a) x (b) .....			

**Part III: Partner's Portion of IA Credits/Withholding**

Type of Iowa Credit	Certificate Number	Current Year Amount
IA Income Tax Withheld		

**To The Partner:** You may have a filing requirement with the State of Iowa, even if you are not a resident. The partnership may file a composite return on behalf of its nonresident partners and should notify you if they have done so. To claim any withholding or tax credits, a return must be filed. Filing information for individuals, corporations, and other entities are provided on our website: <https://tax.iowa.gov> or by calling 515-281-3114 or 800-367-3388.

**Part I: General Information****Partnership or Limited Liability Company Information:**

Name \_\_\_\_\_

Federal Employer Identification Number (FEIN) \_\_\_\_\_

**Partner Information:**

Name \_\_\_\_\_

Social Security Number/FEIN \_\_\_\_\_

Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Resident Partner ☐Nonresident Partner ☐Amended K-1 ☐**Partner's Entity Type:** ▲Individual ..... ☐Corporation ..... ☐Trust ..... ☐Partnership ..... ☐S Corporation .... ☐Other ..... ☐

Partner's Ownership Percentage ..... %

Partnership Iowa Receipts .....\$ .....00

Partnership Total Receipts .....\$ .....00

Partnership Business Activity Ratio from  
page 1, Part IV, line 13 of IA 1065 ..... %**Part II: Partner's Pro Rata Share Items**

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Income/Adjustments	(a) Federal K-1 Amount	(b) Nonresident Business Activity Ratio	(c) Nonresident Apportionable to Iowa (a) x (b)
1. Ordinary business income/(loss) .....			
2. Net rental real estate income/(loss) .....			
3. Other net rental income/(loss) .....			
4. Guaranteed payments .....			
5. Interest income .....			
6. Dividends line 6a, federal K-1 .....			
7. Royalties .....			
8. Net short-term capital gain/(loss) .....			
9. Net long-term capital gain/(loss) line 9a, federal K-1 .....			
10. Net section 1231 gain/(loss) .....			
11. Other income/(loss) .....			
<b>Total Income. Add lines 1 through 11</b> .....			
12. Section 179 deduction as adjusted for Iowa .....			
13. Other deductions .....			
<b>Total deductions. Add lines 12 and 13</b> .....			
<b>Balance. Subtract total deductions from total income</b> .....			▲
14. Credits from the credit section of federal K-1 .....			
15. a) Post-1986 depreciation adjustment .....			
b) Adjusted gain/(loss) .....			
c) Depletion other than oil and gas .....			
d) Gross income from oil, gas, and geothermal properties .....			
e) Deductions allocable to oil, gas, and geothermal properties .....			
f) Other adjustments and tax preference items. Include schedule .....			
16. <b>Modifications Schedule</b>			
a) All Source Modifications .....			
b) Business Activity Ratio .....			
c) Apportionable to Iowa (a) x (b) .....			

**Part III: Partner's Portion of IA Credits/Withholding**

Type of Iowa Credit	Certificate Number	Current Year Amount
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Name(s) \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

Industry in Which Researching Entity is Engaged (see instructions) \_\_\_\_\_

Pass-Through Entity (if applicable) \_\_\_\_\_

Pass-Through FEIN \_\_\_\_\_ Tax Period Ending Date \_\_\_\_\_

**PART I - Background Information – U.S. Qualified Research Expenses**

1. Did the researching entity claim the federal research credit for this same tax year?  
Yes ☐ ..... Continue to Part I, line 2 (if pass-through only, continue to Part II, line 25).  
No ☐ ..... Taxpayer is not eligible for the Iowa Research Activities Tax Credit. Stop.
2. Certain amounts paid or incurred to energy consortia .....2. \_\_\_\_\_
3. Basic research payments to qualified organizations .....3. \_\_\_\_\_
4. Qualified organization base period amount.....4. \_\_\_\_\_
5. Wages for qualified research services .....5. \_\_\_\_\_
6. Cost of supplies used in conducting qualified research .....6. \_\_\_\_\_
7. Rental or lease costs of computers used in conducting qualified research.....7. \_\_\_\_\_
8. Applicable portion of contract research expenses.....8. \_\_\_\_\_
9. Average U.S. annual gross receipts for tax years 2014 through 2017 .....9. \_\_\_\_\_

**PART II – Calculation of Tax Credit Based on Iowa Qualified Research Expenses**

10. Basic research payments to qualified organizations in Iowa ..... 10. \_\_\_\_\_
11. Iowa apportioned qualified organization base period amount ..... 11. \_\_\_\_\_
12. Subtract line 11 from line 10. If zero or less, enter zero ..... 12. \_\_\_\_\_
13. Multiply line 12 by 6.5% (0.065) ..... 13. \_\_\_\_\_
14. Wages for qualified research services performed in Iowa ..... 14. \_\_\_\_\_
15. Cost of supplies used in conducting qualified research in Iowa ..... 15. \_\_\_\_\_
16. Rental or lease costs of computers used in conducting qualified research  
in Iowa ..... 16. \_\_\_\_\_
17. Applicable portion of contract research expenses incurred in Iowa ..... 17. \_\_\_\_\_
18. Total Iowa qualified research expenses. Add lines 14 through 17..... 18. \_\_\_\_\_
19. Total qualified research expenses in Iowa for the prior three years. If you had  
no qualified research expenses in Iowa during all of those years, enter zero  
and skip lines 20 and 21 ..... 19. \_\_\_\_\_
20. Divide line 19 by six (6.0) ..... 20. \_\_\_\_\_
21. Subtract line 20 from line 18. If zero or less, enter zero ..... 21. \_\_\_\_\_
22. Multiply line 21 by 4.55% (0.0455)  
If you skipped lines 20 and 21, multiply line 18 by 1.95% (0.0195) ..... 22. \_\_\_\_\_

23. Iowa Alternative Simplified Research Activities Tax Credit. Add lines 13 and 22.  
Enter in column K of Part II on the IA 148 Tax Credits Schedule ..... 23. \_\_\_\_\_
24. Supplemental Research Activities Tax Credit. See instructions. Enter in column  
K of Part II on the IA 148 and include the tax credit certificate number in  
column J ..... 24. \_\_\_\_\_
25. Pass-through Alternative Simplified Research Activities Tax Credit received  
from partnership, LLC, S corporation, estate, or trust. Enter on Part II and  
Part IV of the IA 148 Tax Credits Schedule ..... 25. \_\_\_\_\_
26. Pass-through Supplemental Research Activities Tax Credit received from  
partnership, LLC, S corporation, estate, or trust. Enter on Part II and Part IV of  
the IA 148 and include the tax credit certificate number ..... 26. \_\_\_\_\_

**IA 148 Tax Credits Schedule must be completed.**

Name(s) \_\_\_\_\_ SSN or FEIN \_\_\_\_\_

Pass-Through Entity (if applicable) \_\_\_\_\_

Pass-Through FEIN \_\_\_\_\_ Tax Period Ending Date \_\_\_\_\_

Tax credit certificate number for 260E agreement with a community college \_\_\_\_\_

If you claimed the New Jobs Tax Credit under this agreement in a prior tax year, you are NOT eligible to claim it again for the same new jobs.

**Part I - Eligibility for New Jobs Tax Credit**

1. Base employment level at the location with the 260E agreement ..... 1. \_\_\_\_\_
2. Number of new jobs directly resulting from the project covered by the agreement for which the tax credit is being claimed from line 1 of Schedule A... 2. \_\_\_\_\_
3. Number of new jobs directly related to the jobs in line 2 for which the tax credit is being claimed from line 1 of Schedule B..... 3. \_\_\_\_\_
4. Total new jobs claimed. Add lines 2 and 3. If partial jobs were reported, round down to the nearest whole number ..... 4. \_\_\_\_\_
5. Total employment level in the current tax year at the location with the 260E agreement ..... 5. \_\_\_\_\_
6. Total employment gain at the location with the 260E agreement. Subtract line 1 from line 5..... 6. \_\_\_\_\_
7. Total eligible new jobs. Enter the smaller of line 4 or line 6..... 7. \_\_\_\_\_
8. Increased employment percentage. Divide line 7 by line 1 and round to three decimals (ex. 10.3%). If line 1 equals zero, report 10.0%. If this number is less than 10.0%, you are not eligible for the New Jobs Tax Credit for this tax year; do not claim this tax credit..... 8. \_\_\_\_\_ %

**Part II - Calculation of the New Jobs Tax Credit**

9. Qualifying taxable wages for new jobs for which the tax credit is being claimed in tax year 2018. Add total qualifying taxable wages from line 2 of Schedule A and line 2 of Schedule B ..... 9. \_\_\_\_\_
10. New Jobs Tax Credit. Multiply line 9 by the tax credit rate of 6% (0.06). Enter in column D of Part I on the IA 148 Tax Credits Schedule ..... 10. \_\_\_\_\_

**Part III - Pass-through or Carryforward of the New Jobs Tax Credit**

11. Pass-through New Jobs Tax Credit from partnership, LLC, S corporation, estate or trust. Enter in column D of Part I and complete Part IV on the IA 148 Tax Credits Schedule ..... 11. \_\_\_\_\_
12. Carryforward of New Jobs Tax Credit from tax year 2017 under the tax credit certificate number listed above. Enter in column C of Part I on the IA 148 Tax Credits Schedule ..... 12. \_\_\_\_\_

**IA 148 Tax Credits Schedule must be completed.**

**Schedule A - Employees in New Jobs Directly Resulting from the Project**

<b>A</b> Employee Name	<b>B</b> Employee SSN	<b>C</b> Job Title	<b>D</b> Wages Paid During the Tax Year	<b>E</b> Hours Share	<b>F</b> Qualifying Taxable Wages: Report the lesser of Column D or \$29,900 multiplied by Column E

1. Total New Jobs (sum column E Hours Share). Enter on line 2 of the IA 133 .... 1. \_\_\_\_\_

2. Total Qualifying Taxable Wages (sum column F)..... 2. \_\_\_\_\_

**Schedule B – Employees in New Jobs Directly Related to the New Jobs in Schedule A**

<b>A</b> Employee Name	<b>B</b> Employee SSN	<b>C</b> Job Title	<b>D</b> Wages Paid During the Tax Year	<b>E</b> Hours Share	<b>F</b> Qualifying Taxable Wages: Report the lesser of Column D or \$29,900 multiplied by Column E

1. Total New Jobs (sum column E Hours Share), Enter on line 3 of the IA 133 .... 1. \_\_\_\_\_

2. Total Qualifying Taxable Wages (sum column F)..... 2. \_\_\_\_\_



For calendar year 2018 or tax year beginning \_\_\_\_\_, 2018, ending \_\_\_\_\_, 20 \_\_\_\_\_

Name of Partnership: \_\_\_\_\_

Federal Employer Identification Number (FEIN): \_\_\_\_\_

**Part I Tax Return Information**

1. Federal partnership taxable income (loss) from federal Schedule K (IA 1065, Part III, line 1) ... 1. \_\_\_\_\_
2. Total additions (IA 1065, Part III, line 4) ..... 2. \_\_\_\_\_
3. Total reductions (IA 1065, Part III, line 7) ..... 3. \_\_\_\_\_
4. Total all-source partnership income (IA 1065, Part III, line 9) ..... 4. \_\_\_\_\_

**Part II Declaration of General Partner or Limited Liability Company Member Manager**  
**(Be sure to keep a copy of the tax return)**

Under penalties of perjury, I declare that I am a partner or member of the above partnership and that I have examined the information on this electronic 2018 Iowa partnership return of income, 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 this electronic partnership return of income. 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. I understand that this declaration with required attachments must be forwarded upon request to the IDR.

Signature of Partner or Member: \_\_\_\_\_ Date: \_\_\_\_\_ Title: \_\_\_\_\_

**Part III Declaration of Electronic Return Originator (ERO) and Paid Preparer**

I declare that I have reviewed the above partnership return and that entries on form IA 8453-PE 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 partner's or member's signature before submitting this return to the IRS. I have provided the partner or member 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-PE 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-PE 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 partnership 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 ( )