

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

Corporation Name and Address ▲

Name of contact person _____

Phone () _____

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Reorganized ☐Merged ☐Dissolved ☐Withdrawn ☐Bankruptcy ☐Other ☐**Step 2 Filing Status**Filing Status ▲ 1 Separate Iowa/Separate Federal ☐ 2 Separate Iowa/Consolidated Federal....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 Non-Conformity. 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 _____ ▲



1742001029999

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(s) _____ SSN or FEIN _____

Part I – Nonrefundable Tax Credits

	A Tax Credit Code	B Certificate Number (if applicable)	C Amount Carried Forward from Prior Year	D Current Year Amount (earned or received from pass- through entity)	E Total Available (C+D=E)	F Current Year Amount Applied (may not exceed total tax liability)	G Expired Amount	H Amount Carried Forward to Future Years (E-F-G=H)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								

Part I Total – Sum column F and enter on line 52 of IA 1040, line 10
of IA 1040C, or line 2 of schedule C1 of IA 1120 _____**Part II – Refundable Tax Credits**

	I Tax Credit Code	J Certificate Number (if applicable)	K Current Year Amount (earned or received from pass-through entity)
11			
12			
13			
14			
15			
16			
17			

Part II Total - Sum column K and enter on line 62
of IA 1040, line 14 of IA 1040C, or line 3 of
schedule C1 of IA 1120 _____**Part III – Total Credits**Sum Part I and Part II Totals.
Enter on line 16 of the IA 1120F, line 32 of
IA 1041, or the miscellaneous line of the
Iowa Insurance Premium Tax Return.**Part III Total** _____**Part IV – Pass-Through Entity Information from Schedule K-1**

L Line Number from Part I or Part II	M Pass-Through Entity Name	N Pass-Through Entity FEIN	O Taxpayer's Share of Tax Credit from Pass-Through Entity

Corporation or Financial Institution Name _____

Federal Employer Identification Number (FEIN) _____

Tax Period _____

Enter Whole Dollars

1. Income subject to apportionment from line 10, IA 1120
or line 7, IA 1120F1. _____
2. Adjustments and preferences:
 - a. Depreciation of post-1986 property2a. _____
 - b. Amortization of certified pollution control facilities2b. _____
 - c. Amortization of mining exploration and development costs2c. _____
 - d. Amortization of circulation expenditures (personal holding
companies only)2d. _____
 - e. Adjusted gain or loss2e. _____
 - f. Long-term contracts2f. _____
 - g. Merchant marine capital construction funds2g. _____
 - h. Section 833(b) deduction (Blue Cross, Blue Shield, and similar
type organizations only)2h. _____
 - i. Tax shelter farm activities (personal service corporations only)2i. _____
 - j. Passive activities (closely held corporations and personal
service corporations only)2j. _____
 - k. Loss limitations2k. _____
 - l. Intangible drilling costs2l. _____
 - m. Other adjustments and preferences2m. _____
3. Total adjustments and preferences. Add lines 2a-2m3. _____
4. Add lines 1 and 34. _____
5. Adjusted Current Earnings Adjustment. See instructions5. _____
6. Add lines 4 and 56. _____
7. Iowa Percentage from line 11, IA 1120 or line 8, IA 1120F7. _____
8. Income Apportioned to Iowa. Multiply line 6 by line 78. _____
9. Iowa Nonbusiness Income from line 13, IA 11209. _____
10. Add lines 8 and 910. _____

11. Iowa Alternative Minimum Tax Net Operating Loss. See instructions11. _____
12. Iowa Alternative Minimum Taxable Income before Exemption.
Subtract line 11 from line 10.....12. _____
13. Exemption. See instructions13. _____
14. Iowa Alternative Minimum Taxable Income Subject to Tax.
Subtract line 13 from line 12. If less than zero, enter zero14. _____
15. Iowa Tentative Minimum Tax. For 1120, multiply line 14 by 7.2%.
For 1120F, multiply line 14 by 3%15. _____
16. Iowa Regular Tax from line 17, IA 1120 or line 13, IA 1120F16. _____
17. Iowa Alternative Minimum Tax. Subtract line 16 from line 15. If less
than zero, enter zero. Enter on line 18, IA 1120 or line 14, IA 1120F17. _____

Name of Financial Institution _____

Federal Employer Identification Number (FEIN) _____

Ending Tax Period (MM/DD/YY) ____ / ____ / ____



Enter Whole Dollars

1. Iowa alternative minimum tax from line 17 of the 2017 IA 4626. Enter in column D of Part I on the IA 148 Tax Credits Schedule 1. _____
2. Total carryforward from line 11 of the 2017 IA 8827F. Enter in column C of Part I on the IA 148 Tax Credits Schedule..... 2. _____
3. Total available Iowa Alternative Minimum Tax Credit. Add lines 1 and 2..... 3. _____
4. Enter your current period regular tax liability from IA 1120F, line 13 4. _____
5. Enter your current period tentative minimum tax from IA 4626, line 15 5. _____
6. Subtract line 5 from line 4. If less than zero, enter zero..... 6. _____
7. Maximum Iowa Alternative Minimum Tax Credit. Enter the smaller of line 3 or line 6 7. _____
8. Enter sum of other nonrefundable tax credits reported in column F of Part I on the IA 148 Tax Credits Schedule excluding the Iowa Alternative Minimum Tax Credit calculated here 8. _____
9. Regular tax less other nonrefundable tax credits. Subtract line 8 from line 4..... 9. _____
10. Iowa Alternative Minimum Tax Credit. Enter the smaller of line 7 or line 9. Enter on IA 148 Tax Credits Schedule, column F..... 10. _____
11. Carryforward to next tax period. Subtract line 10 from line 3. Enter in column H of Part I on IA 148 Tax Credits Schedule 11. _____



Corporation Name _____

Federal Employer Identification Number (FEIN) _____ Tax Period _____

Schedule F: Iowa Net Operating Loss (NOL)

A Tax Period Ended	B Iowa Loss Incurred	C Tax Period Applied To	D Loss Applied To Prior Year(s)	E Loss Applied To Current Year	F Unused Loss	G FEIN (if different from above)	H Corporation Name (if different from above)

Total _____ Enter the total of column E on line 15, IA 1120.

Schedule G: Iowa Alternative Minimum Tax Net Operating Loss (AMT NOL)

A Tax Period Ended	B Iowa Loss Incurred	C Tax Period Applied To	D Loss Applied To Prior Year(s)	E Loss Applied To Current Year	F Unused Loss	G FEIN (if different from above)	H Corporation Name (if different from above)

Total _____ Enter the total of column E on line 12, IA 4626.

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 () _____