

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Reorganized ☐Merged ☐Dissolved ☐Withdrawn ☐Bankruptcy ☐Other ☐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. _____ ▲

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. _____

Corporation Name _____

Federal Employer Identification Number (FEIN) _____

Tax Period _____

Enter Whole Dollars

1. Iowa Alternative Minimum Tax from line 18 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 8827. 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 line 17, IA 1120 4. _____
5. Enter your current period tentative minimum tax from line 17, IA 4626 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 67. _____
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 AMT Credit calculated here8. _____
9. Regular tax less other nonrefundable tax credits. Subtract line 8 from line 49. _____
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. _____

Name _____

Federal Employer Identification Number (FEIN) _____ Tax Period _____

Computation of Underpayment

Note: If you meet any of the exceptions (see Instruction D) that avoid the underpayment penalty for all quarters, skip lines 1 through 8, and go directly to line 9.

1. 2018 tax from line 19, IA 1120, or line 15, IA 1120F 1. _____
2. Total credits from line 20, IA 1120, or line 16, IA 1120F 2. _____
3. Balance. Subtract line 2 from line 1. 3. _____

	1 st Quarter	2 nd Quarter	3 rd Quarter	4 th Quarter
4. Enter in columns 1 through 4 the installment dates that correspond to the last day of the 4th, 6th, 9th, and 12th months of your taxable year				
5. Enter 25% of line 3 in columns 1 through 4				
6. (a) Amount paid or credited for each period				
6. (b) Overpayment of previous installment. An overpayment on line 8 in excess of all prior underpayments is to be applied as a credit against the next installment.				
7. Total of lines 6(a) and 6(b)				
8. Underpayment: Subtract line 7 from line 5 Overpayment: Subtract line 5 from line 7				

Exceptions that avoid the underpayment penalty (See Instruction D); Exceptions 1 and 2 not applicable for initial year filers.

9. Total cumulative amount paid or credited from the beginning of the taxable year through the installment dates that correspond to the last day of the 4th, 6th, 9th and 12th months of your taxable year				
10. Exception 1: Prior year's tax	25% of tax	50% of tax	75% of tax	100% of tax
11. Exception 2: Tax on prior year's income using current year's rates	25% of tax	50% of tax	75% of tax	100% of tax
12. Exception 3: Tax on annualized income. Include schedule.	25% of tax	50% of tax	75% of tax	100% of tax

Computation of Underpayment Penalty

13. Enter same installment dates used in line 4				
14. Amount of underpayment from line 8				
15. Date of payment. See Instructions.				
16. (a) Number of days from due date of installment to date of payment or 12/31/18, whichever is earlier				
16. (b) Number of days inclusively from 01/01/19, or due date of installment, whichever is later, to the date of payment or the last day of the 4th month after the close of the tax year, whichever is earlier				
17. (a) 6% a year on the amount shown on line 14, for the number of days shown on line 16(a). See Instructions.				
17. (b) 7% a year on the amount shown on line 14 for the number of days shown on line 16(b). See Instructions.				
18. Total of lines 17(a) and 17(b).				
19. Penalty: Add the four columns of line 18 and enter here. Also, show the amount on line 25, form IA 1120, or line 20, form IA 1120 F.				

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

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 – Calculation of 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 32).
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. Total qualified research expenses. Add lines 5 through 8 9. _____
10. Fixed-base percentage to four decimals, but not more than 16.00% 10. _____ %
11. Average U.S. annual gross receipts for tax years 2014 through 2017 11. _____
12. Multiply line 11 by the percentage on line 10 12. _____
13. Subtract line 12 from line 9. If zero or less, enter zero 13. _____
14. Multiply line 9 by 50% (0.5) 14. _____
15. Enter the smaller of line 13 or line 14 15. _____
16. Total allowable U.S. qualified research expenses. Add lines 2 and 15 16. _____

PART II – Calculation of Tax Credit Based on Percentage of Research Occurring within Iowa

17. Basic research payments to qualified organizations in Iowa 17. _____
18. Iowa apportioned qualified organization base period amount 18. _____
19. Subtract line 18 from line 17. If zero or less, enter zero 19. _____
20. Multiply line 19 by 6.5% (0.065) 20. _____
21. Wages for qualified research services performed in Iowa 21. _____
22. Cost of supplies used in conducting qualified research in Iowa 22. _____
23. Rental or lease costs of computers used in conducting qualified research
in Iowa 23. _____
24. Applicable portion of contract research expenses incurred in Iowa 24. _____
25. Total Iowa qualified research expenses. Add lines 21 through 24 25. _____
26. Total U.S. qualified research expenses. Add lines 2 and 9 26. _____
27. Iowa share of research. Divide line 25 by line 26, enter percentage to four
decimals (ex. 72.18%) 27. _____ %
28. Expenses allocable to Iowa. Multiply line 16 by the percentage on line 27 28. _____
29. Multiply line 28 by 6.5% (0.065) 29. _____

30. Iowa Research Activities Tax Credit. Add lines 20 and 29.
Enter in column K of Part II on the IA 148 Tax Credits Schedule 30. _____
31. 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 .. 31. _____
32. Pass-through Iowa Research Activities Tax Credit received from partnership,
LLC, S corporation, estate, or trust. Enter on Part II and Part IV of the IA 148..... 32. _____
33. 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 33. _____

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

A Employee Name	B Employee SSN	C Job Title	D Wages Paid During the Tax Year	E Hours Share	F 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

A Employee Name	B Employee SSN	C Job Title	D Wages Paid During the Tax Year	E Hours Share	F 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. _____

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.

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

[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 ()