

		B. Spouse/Status 3	A. You or Joint	B. Spouse/Status 3	A. You or Joint		
STEP 7	36. BALANCE. From side 1, line 35.			36. ....	.00	.00
Figure your taxable income	37. Total itemized deductions from Federal Schedule A Taxpayers with bonus depreciation must use Iowa Schedule A		.00	.00			
	38. Iowa income tax if included in line 5 of Federal Schedule A ...		.00	.00		
	39. BALANCE. Subtract line 38 from line 37 or enter the amount of itemized deductions from the Iowa Schedule A		.00	.00			
	40. Other deductions. ....		.00	.00		
	41. Deduction. Check one box. <input type="checkbox"/> Itemized. Add lines 39 and 40. <input type="checkbox"/> Standard.			41. ....	.00 ▲	.00
STEP 8	42. TAXABLE INCOME. SUBTRACT line 41 from line 36.			42. ....	.00	.00
Figure your tax, credits and checkoff contributions	43. Tax from tables or alternate tax		.00 ▲	.00			
	44. Iowa lump-sum tax. 25% of Federal tax from form 4972. ....		.00 ▲	.00		
	45. Iowa minimum tax. Attach IA 6251. ....		.00 ▲	.00		
	46. Total tax. ADD lines 43, 44 and 45.				46.00	.00
	47. Total exemption credit amount(s) from Step 3, side 1		.00	.00			
	48. Iowa earned income credit: 6.5% (.065) of Federal credit		.00 ▲	.00			
	49. Tuition and textbook credit.00 ▲	.00			
	50. Total credits. ADD lines 47, 48 and 49.				50.00	.00
	51. BALANCE. SUBTRACT line 50 from line 46. If less than zero, enter zero.				51.00 ▲	.00
	52. Credit for nonresident or part-year resident. Attach IA 126 and Federal return.				52.00 ▲	.00
53. BALANCE. SUBTRACT line 52 from line 51. If less than or equal to zero, enter zero.				53. ....	.00	.00
54. Other Iowa credits.				54. ....	.00 ▲	.00
55. BALANCE. SUBTRACT line 54 from line 53.				55. ....	.00	.00
56. School district surtax/EMS surtax. (take percentage from table, multiply by line 55).				56. ....	.00 ▲	.00
57. Total Tax. ADD lines 55 and 56.				57. ....	.00 ▲	.00
58. Total tax before contributions. ADD Columns A & B on line 57 and enter here.				58. ....		.00
59. Contributions. Contributions will reduce your refund or add to the amount you owe. Amounts must be in whole dollars. Fish/Wildlife 59a: ▲ ___ State Fair 59b: ▲ ___ Keep Iowa Beautiful 59c: ▲ ___ Firefighters 59d: ▲ ___ ADD Enter total.				59. ....		.00
STEP 9	60. TOTAL TAX AND CONTRIBUTIONS. ADD lines 58 and 59.			60. ....		.00
Figure your credits	61. Iowa income tax withheld. ....		.00 ▲	.00		
	62. Estimate and voucher payments made for tax year 2004		.00 ▲	.00			
	63. Out-of-state tax credit. Attach IA 130. ....		.00 ▲	.00		
	64. Motor vehicle fuel tax credit. Attach IA 4136. ....		.00 ▲	.00		
	65. Child and dependent care credit. ....		.00 ▲	.00		
	66. Other refundable credits. ....		.00 ▲	.00		
	67. TOTAL. ADD lines 61-66.00	.00			
STEP 10	68. TOTAL CREDITS. ADD columns A and B on line 67 and enter here.			68. ....		.00
Figure your refund or amount you owe	69. If line 68 is more than line 60, SUBTRACT line 60 from line 68. This is the amount you overpaid.			69. ▲		.00	
	70. Amount of line 69 to be REFUNDED REFUND 70. ▲					.00	
	Mail return to Iowa Income Tax - Refund Processing, Hoover State Office Bldg, Des Moines IA 50319-0120						
	71. Amount of line 69 to be applied to your 2005 estimated tax 71. ....		.00 ▲	.00		
	72. If line 68 is less than line 60, SUBTRACT line 68 from line 60. This is the AMOUNT OF TAX YOU OWE.				72. ▲		.00
	73. Penalty for underpayment of estimated tax. From IA 2210 or IA 2210F. <input type="checkbox"/> Check if annualized income method is used				73. ▲		.00
74. Penalty and interest. 74a. Penalty. 74b. Interest ....		.00 ▲	.00 ▲	74. ....		.00
75. TOTAL AMOUNT DUE. ADD lines 72, 73 and 74, and enter here.				75. ▲		.00	

Complete lines 37-40 ONLY if you itemize.

STEP 11 POLITICAL CHECKOFF. This checkoff does not increase the amount of tax you owe or decrease your refund.

SPOUSE ▲	YOURSELF
\$1.50 to Republican Party <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Republican Party
\$1.50 to Democratic Party <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Democratic Party
\$1.50 to Campaign Fund <input type="checkbox"/>	<input type="checkbox"/> \$1.50 to Campaign Fund

STEP 12 NEXT YEAR,

Would you like to receive a booklet? This option is not available to electronic filers.

0. Yes
▲ 1. No

STEP 13 COW-CALF REFUND Attach IA 132.

Do NOT use these amounts to increase your overpayment (line 69) or reduce the amount you owe (line 72).

Spouse: \$ _____ .00 ▲
You: \$ _____ .00 ▲

STEP 14 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.

PLEASE SIGN HERE

X

SIGN HERE

SIGN HERE

- Verify your Social Security Number(s)
- Recheck your math
- Attach all W-2s

Your Signature	Date	Preparer's Signature	Date
Spouse's Signature	Date	Address	
Daytime Telephone Number		Daytime Telephone Number	Identification Number

This return is due May 2, 2005.