

For Calendar Year 2023 or other fiscal year

▶ - - - - to ▶ - - - -

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Amended Return (Include IA 102) Short Period Final Return

Check all that apply: ▶ ▶ ▶

Part 1: Partnership Name and Address

Legal Name Doing Business As

▶ ▶

Address

▶

Address 2 Federal Employer Identification Number (FEIN)

▶ ▶

City State ZIP County No. NAICS Code

▶ ▶ ▶ ▶ ▶

Principal activity Total number of partners Number of Iowa resident partners

▶ ▶ ▶

Number of Iowa nonresident partners List other states in which the partnership operates:

▶ ▶

Part 2: Pass-through Representative

Name Designated individual (if rep. is an entity)

▶ ▶

Address Address 2

▶ ▶

City State ZIP Phone

▶ ▶ ▶ ▶



Partnership Name

FEIN

Part 3: Partnership Information

| | Partnership | Limited Liability Company | Limited Liability Partnership | Other |
|----------------|--------------------------|---------------------------|-------------------------------|--------------------------|
| Type of Entity | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |

a. Partnership Activities

| | Yes | No |
|--|--------------------------|--------------------------|
| i. Does the partnership have income/loss from business activities carried on within Iowa?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| ii. Is any of the partnership's income/loss from real property within Iowa? | <input type="checkbox"/> | <input type="checkbox"/> |
| iii. Does the partnership's income/loss come from any activity other than interest, dividends, or capital gain from the sale of stocks or bonds? | <input type="checkbox"/> | <input type="checkbox"/> |

b. Composite Return Requirement. Does the partnership have any of the following in the tax year:

| | Yes | No |
|--|--------------------------|--------------------------|
| i. A nonresident individual as a partner? | <input type="checkbox"/> | <input type="checkbox"/> |
| ii. An estate or trust without a situs in Iowa as a partner? | <input type="checkbox"/> | <input type="checkbox"/> |
| iii. A C or S corporation without a commercial domicile in Iowa as a partner?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| iv. A partnership without a commercial domicile in Iowa as a partner?..... | <input type="checkbox"/> | <input type="checkbox"/> |
| v. A composite credit received from another entity on an Iowa K-1? | <input type="checkbox"/> | <input type="checkbox"/> |

If you answered yes to any of "i" through "v" in question "b," see instructions.

| | Yes | No |
|--|--------------------------|--------------------------|
| c. Is this a publicly traded partnership? | <input type="checkbox"/> | <input type="checkbox"/> |
| d. Is this partnership reporting income from disregarded entities? If yes, include Schedule DE with this return. | <input type="checkbox"/> | <input type="checkbox"/> |
| e. Has federal income or tax changed for any prior period(s) during the year? | <input type="checkbox"/> | <input type="checkbox"/> |

Prior period(s) if yes:

Part 4: Partnership Distributive Items for Iowa Tax Purposes

Enter Dollars and Cents

| | | |
|--|----------------------|----------------------|
| 1. Total ordinary income (loss) from federal form 1065, line 8 | <input type="text"/> | <input type="text"/> |
| 2. Total deductions from federal form 1065, line 22 | <input type="text"/> | <input type="text"/> |
| 3. Ordinary business income (loss) from federal form 1065, line 23 | <input type="text"/> | <input type="text"/> |



Partnership Name

▶

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▶

Enter Dollars and Cents

| | | | |
|--|------|--|---|
| 4. Net rental real estate income (loss) from federal Schedule K, line 2 | ▶ 4 | | |
| 5. Other net rental income (loss) from federal Schedule K, line 3c..... | ▶ 5 | | |
| 6. Total guaranteed payments from federal Schedule K, line 4c..... | ▶ 6 | | |
| 7. Interest income from federal Schedule K, line 5 | ▶ 7 | | |
| 8. Dividends from federal Schedule K, line 6a | ▶ 8 | | |
| 9. Royalties from federal Schedule K, line 7 | ▶ 9 | | |
| 10. Net short-term capital gains (loss) from federal Schedule K, line 8 | ▶ 10 | | |
| 11. Net long-term capital gains (loss) from federal Schedule K, line 9a | ▶ 11 | | |
| 12. Net section 1231 gains (loss) from federal Schedule K, line 10..... | ▶ 12 | | |
| 13. Other income (loss) from federal Schedule K, line 11 | ▶ 13 | | |
| 14. Total federal Schedule K income (loss). Add lines 3 through 13 | ▶ 14 | | |
| 15. Section 179 deduction from federal Schedule K, line 12 | ▶ 15 | | |
| 16. Other deductions from federal Schedule K. See instructions..... | ▶ 16 | | |
| 17. Total qualifying federal Schedule K deductions. Add lines 15 and 16..... | ▶ 17 | | |
| 18. Net federal Schedule K income (loss). Subtract line 17 from line 14 | ▶ 18 | | |
| 19. Iowa additions from Schedule A..... | ▶ 19 | | |
| 20. Iowa reductions from Schedule A..... | ▶ 20 | | |
| 21. Net Iowa modifications. Subtract line 20 from 19..... | ▶ 21 | | |
| 22. All-source partnership distributive items for Iowa tax purposes. Add lines 18 and 21 | ▶ 22 | | |
| 23. Nonbusiness income. Include Schedule D..... | ▶ 23 | | |
| 24. Income subject to apportionment. Subtract line 23 from 22..... | ▶ 24 | | |
| 25. Iowa BAR from Schedule E..... | ▶ 25 | | % |
| 26. Income apportioned to Iowa. Multiply line 24 by line 25..... | ▶ 26 | | |
| 27. Iowa nonbusiness income. Include Schedule D..... | ▶ 27 | | |
| 28. Iowa-source partnership distributive items. Add lines 26 and 27 | ▶ 28 | | |



Partnership Name

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Partnership Name input field

FEIN input field

Enter Dollars and Cents

Part 5: Pass-through entity tax (PTET) election

Check this box and complete Part 5 only if the partnership has elected, or is electing, to be taxed at the entity level under Iowa Code section 422.16C for this tax year. A PTET election is irrevocable and must be made by the due date for filing your return, including extensions.

Check box for Part 5

- 29. Gross Iowa PTET. Multiply Part 4, line 28, by the applicable tax rate. See instructions.
30. Franchise tax credit. If you are a financial institution, enter the amount from your 2023 IA 1120F, line 14. If zero or less, enter zero.
31. Net Iowa PTET. Subtract line 30 from line 29. If zero or less, enter zero.

Input fields for lines 29, 30, and 31

Part 6: Audit election to pay

Check this box if this is an amended return and the partnership is making an irrevocable election to pay on behalf of its partners from a federal or Iowa audit. If checked, include the IA 103 with your return.

Check box for Part 6

- 32. Audit election to pay tax. Enter the amount from the IA 103, line 26.

Input field for line 32

Part 7: Total tax, penalty, and interest due

- 33. Total tax. Add Part 5, line 31, and Part 6, line 32.
34. Composite and PTET credits. Include Schedule CC.
35. Payments from Schedule C.
36. Tentative amount due (or overpayment). Subtract lines 34 and 35 from line 33.
37. Interest.
38. Late payment penalty.
39. Late filing penalty. You may owe a late filing penalty even if you have no tax due. See instructions.
40. Underpayment of estimated tax penalty related to net Iowa PTET in Part 5. Include IA 2220.
41. TOTAL AMOUNT DUE. Add lines 36 through 40. If negative (overpayment), go to line 42.
42. Report negative amount (overpayment) from line 41 as positive amount.
43. Overpayment on line 42 to be applied to next period's return.
44. Overpayment on line 42 to be REFUNDED. Subtract line 43 from line 42.

Input fields for lines 33 through 44

44a. Routing number, 44b. Savings Checking, 44c. Account number input fields



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Schedule A - Additions and Reductions

| Type of Income | Additions | Reductions |
|---|-----------|------------|
| 1. RESERVED FOR FUTURE USE | ▶ 1 | |
| 2. RESERVED FOR FUTURE USE | ▶ 2 | |
| 3. RESERVED FOR FUTURE USE | ▶ 3 | |
| 4. Interest Expense Adjustments from IA 163 | ▶ 4 | |
| 5. Qualifying Iowa COVID-19 Grants | ▶ 5 | |
| 6. Expensing/Depreciation Adjustment from IA 4562A..... | ▶ 6 | |
| 7. Tax Exempt Interest and Dividends. See instructions. | ▶ 7 | |
| 8. RESERVED FOR FUTURE USE | ▶ 8 | |
| 9. RESERVED FOR FUTURE USE | ▶ 9 | |
| 10. RESERVED FOR FUTURE USE | ▶ 10 | |
| 11. Federal Securities Interest and Dividends. See instructions.. | ▶ 11 | |
| 12. Nonconformity Adjustments from IA 101. See instructions..... | ▶ 12 | |
| 13. Charitable contribution adjustment from Iowa credit | ▶ 13 | |
| 14. All-source PTE modifications from Iowa K-1s | ▶ 14 | |
| 15. Other. Must include schedule | ▶ 15 | |
| 16. Totals. Add lines 1 through 15 | ▶ 16 | |

Enter total on part 4, line 19.

Enter total on part 4, line 20.



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**Schedule B – Iowa Tax credits reported to partners on 2023 IA 1065 K-1s
(except composite and PTET credits)**

| | Iowa Tax Credit Code | Certificate Number (if applicable) | Amount |
|--------------------------------|----------------------|------------------------------------|--------|
| Earned by entity | | | |
| | | | |
| | | | |
| From other PTEs on K-1s | | | |
| | | | |
| | | | |
| | Total..... | | |

Schedule C: Payments

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 Main Return, Part 7, line 35.....

| | | |
|-----|--|--|
| ▶ a | | |
| ▶ b | | |
| ▶ c | | |
| ▶ d | | |
| ▶ e | | |
| ▶ f | | |
| ▶ 2 | | |
| ▶ 3 | | |
| ▶ 4 | | |



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Schedule E - Business Activity Ratio (BAR)
(see instructions.) Must be completed.

| Type of Income | Column A Iowa Receipts | Column B Receipts Everywhere |
|---|---------------------------|---------------------------------|
| 1a. Gross receipts from sale of tangible personal property..... | ▶ 1a | |
| 1b. Gross receipts from performance of services..... | ▶ 1b | |
| 1c. Gross receipts from railroad, trucking, aviation, or other transportation activities..... | ▶ 1c | |
| 1d. Gross receipts from telecommunication services..... | ▶ 1d | |
| 1e. Gross receipts from radio and television broadcasts..... | ▶ 1e | |
| 1f. Gross receipts from printed and electronic media..... | ▶ 1f | |
| 1g. Gross receipts from utilities services..... | ▶ 1g | |
| 1h. Gross receipts from financial activities..... | ▶ 1h | |
| 2. Net dividends (see instructions)..... | ▶ 2 | |
| 3. Exempt interest..... | ▶ 3 | |
| 4. Accounts receivable interest..... | ▶ 4 | |
| 5. Other interest..... | ▶ 5 | |
| 6. Rent..... | ▶ 6 | |
| 7. Royalties..... | ▶ 7 | |
| 8. Capital gain/(loss)..... | ▶ 8 | |
| 9. Ordinary gains/(loss)..... | ▶ 9 | |
| 10. Partnership gross receipts. Include schedule..... | ▶ 10 | |
| 11. Other. Must Include schedule..... | ▶ 11 | |
| 12. TOTALS. Add lines 1 through 11..... | ▶ 12 | |
| 13. BAR. Divide line 12, column A, by line 12, column B. Round to the nearest ten-thousandth of a percent. For example, 0.1234505 becomes 12.3451%.... | ▶ 13 | % |



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Iowa Schedule K – Distributive Share Items

| Income/Adjustments | (a) Federal/All-source amount | (b) Amount subject to apportionment from Part 4, line 24 | (c) Business Activity Ratio from Sch. E | (d) Iowa apportioned amount (column b x c) |
|--|-------------------------------|--|---|--|
| 1. Ordinary business income/(loss)..... | ▶ 1 | | | |
| 2. Net rental real estate income/(loss)..... | ▶ 2 | | | |
| 3. Other net rental income/(loss)..... | ▶ 3 | | | |
| 4. Total guaranteed payments for services..... | ▶ 4 | | | |
| 5. Total guaranteed payments for capital..... | ▶ 5 | | | |
| 6. Interest income..... | ▶ 6 | | | |
| 7. Dividends..... | ▶ 7 | | | |
| 8. Royalties..... | ▶ 8 | | | |
| 9. Net short-term capital gain/(loss)..... | ▶ 9 | | | |
| 10. Net long-term capital gain/(loss)..... | ▶ 10 | | | |
| 11. Net section 1231 gain/(loss)... | ▶ 11 | | | |
| 12. Other income/(loss)..... | ▶ 12 | | | |
| Total Income. Add lines 1 through 12..... | ▶ | | | |
| 13. Section 179 deduction..... | ▶ 13 | | | |
| 14. Cash contributions..... | ▶ 14 | | | |
| 15. Noncash contributions..... | ▶ 15 | | | |
| 16. Investment interest expense..... | ▶ 16 | | | |
| 17. Section 59(e)(2) expenditures..... | ▶ 17 | | | |
| 18. Other deductions. See instructions..... | ▶ 18 | | | |
| Total deductions. Add lines 13 through 18..... | ▶ | | | |
| Balance. Total income minus total deductions..... | ▶ | | | |
| 19. Iowa Modifications from Part 4, line 21..... | ▶ 19 | | | |
| 20. Iowa allocated income, Part 4, line 27..... | | | | ▶ 20 |
| 21. Iowa Composite tax paid for partners with PTE-C..... | | | | ▶ 21 |
| 22. Iowa PTET credits reported to partners. Multiply the amount on Part 5, line 31 by 94% (.94). See instructions..... | | | | ▶ 22 |



Partnership Name

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File electronically. A complete copy of your federal return must be filed with this return, not including federal K-1s

Third Party Disclosure Designee. Do you want to allow an individual to discuss this return with the Department? See instructions.

Designee's Name

Mailing address

City State ZIP ID Number (optional)

Designee's phone number

Email

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will only act within my authority.

Paper-filed returns must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted.

Partner/Member or Pass-through Representative's name (Printed) Title Phone

Partner/Member or Pass-through Representative's signature Date

Sign Here

M M D D Y Y Y Y

Signature of preparer if other than taxpayer Date

Sign Here

M M D D Y Y Y Y

Preparer's Name (printed) Preparer's phone number

Preparer's Address Preparer's PTIN

City State ZIP

To obtain schedules visit: visit tax.iowa.gov

Tax Research Library: itrl.idr.iowa.gov/

Questions: 515-281-3114 or 800-367-3388

Email: idr@iowa.gov (do not email your return)

eFile or mail your return to: Income Tax Return Processing Iowa Department of Revenue PO Box 9187 Des Moines IA 50306-9187

