

Legal name: Tax period: Doing business as: Check if short period Address: FEIN: City: State: ZIP: NAICS code:

Filing Status:

Separate Iowa/Federal S Corporation Separate Iowa/Consolidated Federal Name of consolidated parent: Parent's FEIN: Separate Iowa/Separate Federal

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First Return: New Business Successor Entering Iowa Final Return: Reorganized Merged Dissolved Withdrawn Bankruptcy Other Type of entity: Corporation Limited Liability Company Other Type of return: 100% Iowa Not 100% Iowa No Iowa banking locations Inactive bank

Was federal income or federal tax changed for any prior period(s)?

No Yes Periods changed: Reason: Federal audit 1120X 1139

Table with 26 rows for tax calculations: 1. Taxable income from federal return, 2. Interest and dividends exempt from federal income tax, 3. Other additions from Schedule A, 4. Total Iowa income, 5. Other reductions from Schedule A, 6. Income subject to apportionment, 7. Iowa business activity ratio, 8. Deduction for apportioned income, 9. Iowa net operating loss carryforward, 10. Total reductions, 11. Iowa net income subject to franchise tax, 12. Total tax, 13. Credits, 14. Subtract line 13 from line 12, 15. Composite and PTET Credits, 16. Payments from Schedule C, 17. Total credits and payments, 18. Net amount, 19. Penalty for underpayment of estimated tax, 20. Filing and payment penalties, 21. Total penalties, 22. Interest, 23. Total due, 24. Net overpayment, 25. Credit to next period's estimated tax, 26. Refund requested.

26a. Routing number: 26b. Type Checking Savings 26c. Account number:



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**Schedule A – Other Additions and Reductions**

	Other Additions	Other Reductions
1. Cash to accrual adjustments	▲	▲
2. Expense to carry adjustment subsidiary	▲	
3. Interest expenses disallowed under IRC sections 265(b) and 291(e)(1)(B)		▲
4. Contribution adjustments	▲	▲
5. Capital loss adjustments	▲	▲
6. Depreciation adjustment from IA 4562A; submit Schedule IA 4562A and IA 4562B	▲	▲
7. Iowa franchise tax reported on federal return	▲	▲
8. Pre-2023 federal net operating loss carryforward	▲	
9. Other	▲	▲
10. Totals	▲	▲

Enter total on IA 1120F, line 3

Enter total on IA 1120F, line 5

**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 through 3. Enter on IA 1120F, line 16.....

**Additional Information**

Reason for short period: \_\_\_\_\_  
 Year business was started in Iowa: \_\_\_\_\_  
 Information from the prior return: Name: \_\_\_\_\_  
 FEIN: \_\_\_\_\_ Net income: \_\_\_\_\_  
 Accounting method: Cash  Accrual  Year accrual method began: \_\_\_\_\_

A complete copy of your federal return, as filed with the Internal Revenue Service, must be filed with this return.

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

Designee's name: \_\_\_\_\_ ID number (optional): \_\_\_\_\_  
 Mailing address: \_\_\_\_\_  
 City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_  
 Phone: \_\_\_\_\_ 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.

Officer's name (print): \_\_\_\_\_ Title: \_\_\_\_\_ Phone: \_\_\_\_\_  
 Officer's signature: \_\_\_\_\_ Date: \_\_\_\_\_  
 Preparer's name: \_\_\_\_\_ ▲ Preparer's phone number: \_\_\_\_\_ ▲  
 Address: \_\_\_\_\_ ▲ Preparer's ID: \_\_\_\_\_ ▲  
 City: \_\_\_\_\_ ▲ State: \_\_\_\_\_ ▲ Zip: \_\_\_\_\_ ▲

**Efile or mail your return to:** Franchise Tax Processing  
 Iowa Department of Revenue  
 PO Box 10413  
 Des Moines IA 50306-0413



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