



Taxpayer's Name
▶ a and b a

Taxpayer's SSN
▶ 490-54-9999

IA 1040 Schedule 1

Iowa Modifications to Federal Total Income

A Additions B Subtractions

Table with 3 columns: Line number, Description, and Amount. Rows include Interest (0.00), Dividends (0.00), Partnership and/or S corporation modifications (0.00), Military retirement income (0.00), Social Security benefits (0.00), Active duty military pay (0.00), IRA/Pension/Railroad retirement income (140,751.00), Railroad unemployment income (0.00), Bonus depreciation/section 179 expenses (0.00), Federal Net Operating Loss (0.00), Other income (0.00), Total modifications (0.00), and Net modifications (-140,751.00).

Iowa Modifications to Federal Taxable Income

Table with 3 columns: Line number, Description, and Amount. Rows include RESERVED FOR FUTURE USE (14), Health insurance deduction (0.00), Iowa capital gains deduction (0.00), Iowa net operating loss (0.00), RESERVED FOR FUTURE USE (18), Other Adjustments (19), and Net modifications to federal taxable income (20, 0.00).

Net Modifications

Table with 3 columns: Line number, Description, and Amount. Row 21: Net Iowa modifications. Add lines 13 and 20. If less than zero, enter as a (negative) number. Enter here and IA 1040, line 3. Amount: -140,751.00.

