



Taxpayer's Name

Taxpayer's SSN

▶ a a and b

▶ 490-54-9999

IA 1040 Schedule 1

Iowa Modifications to Federal Total Income

A
Additions

B
Subtractions

1. Interest	▶ 1	.00 ▶	.00
2. Dividends	▶ 2	.00 ▶	.00
3. Partnership, S corporation, or Fiduciary modifications	▶ 3	.00 ▶	.00
4. Military retirement income	▶ 4	▶	.00
5. Social Security benefits from federal 1040, line 6(b)	▶ 5	▶	.00
6. Active duty military pay	▶ 6	▶	.00
7. IRA/Pension/Railroad retirement income	▶ 7	▶	262798.00
8. Railroad unemployment income	▶ 8	▶	.00
9. Bonus depreciation/section 179 expenses	▶ 9	.00 ▶	.00
10. Federal Net Operating Loss prior to 1/1/23. Include IA 124	▶ 10	.00 ▶	
11. Other income Code:	▶ 11	.00 ▶	.00
12. Total modifications to federal total income. Add lines 1 through 11	▶ 12	.00 ▶	262798.00
13. Net modifications to federal total income. Subtract line 12 column B from A. If less than zero, enter as a (negative) number	▶ 13		-262798.00

Iowa Modifications to Federal Taxable Income

14. College Savings Iowa or Iowa Advisor 529 Education Savings Plan	▶ 14	▶	.00
15. Health insurance deduction. See instructions	▶ 15	▶	.00
16. Iowa capital gains deduction. Include applicable IA 100(s)	▶ 16	▶	.00
17. Iowa net operating loss prior to 1/1/23. Include IA 124	▶ 17	▶	.00
18. Farm Tenancy Income Exclusion. Include IA 125	▶ 18	▶	.00
19. Other Adjustments Code:	▶ 19	▶	.00
20. Net modifications to federal taxable income. Add lines 14 through 19. Enter as a (negative) number	▶ 20		.00

Net Modifications

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	▶ 21		-262798.00
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