

**Iowa Department of Revenue** 

Director: Courtney M. Kay-Decker Hoover State Office Building Des Moines, IA 50319 www.iowa.gov/tax

April 10, 2014

LAST, FIRST M LAST, FIRST M STREET ADDRESS AMES IA 50010-4170

REF #XXXXXXXX INDIVIDUAL INCOME TAX

The Department of Revenue has adjusted your INDIVIDUAL INCOME tax return for tax period(s): 12-31-2011. Enclosed are schedules that show the changes made to your return(s).

Please make your check payable to "Treasurer State of Iowa" and mail to the address listed below. Thank you for your attention to this important matter. If you have any questions, please contact me.

First Last, Revenue Examiner Compliance Services, Tax Management Division PO Box 10456 Des Moines IA 50306- 0456

Phone: 515-XXX-XXXX Email: First.Last@iowa.gov Fax: 515-XXX-XXXX

A204-Enclosures: Taxpayer Bill of Rights brochure

INDIVIDUAL INCOME Audit Schedule(s)

Iowa Department of Revenue - Individual Income Adjustments This audit may contain information received from the IRS.

PAGE 1 of 2

Tax Period: 12/31/2011

Reference #: XXXXXXXXXXXXXX

Audit Worked Date: 04/10/2014

Audited by First Last, 515-XXX-XXXX

Taxpayer Information:
(A): LAST, FIRST M

Taxpayer Information:
(A): LAST, FIRST M
TIN (A): XXXXXXXXX
(b) LAST, FIRST M
TIN (B): XXXXXXXXX

TOTAL TAX  O O O Total contributions O Penalty for underpayment of estimated tax (IA2210) O O O O O O O O O O O O O O O O O O O		/n\ c	(A) Vou or Toint				
Income amounts not included below   6,354   6,354   83,439   83,439   Ray		As filed or last '	İ	As filed or last	I		
Income from atternate source	Income amounts not included helew					$\vdash$	
Waspes, salaries, tipps, etc.		0,354	0,354	83,439	83,439	ł	
Taxable interest income							
Ordinary dividend income							
Basiness income/(loss)						ł	
Big    Alimony rocoived					1		
Rents, royalties, partnerships, estates, etc.	Rusiness income //loss)					les	
Rents, royalties, partnerships, estates, etc.	Capital gain //loss)					anc	
Rents, royalties, partnerships, estates, etc.	Other gains (losses)					등	
Rents, royalties, partnerships, estates, etc.	Taxable IRA distributions					me	
Rents, royalties, partnerships, estates, etc.	Taxable pensions & annuities		3 518		12 945	2	
Farm income/(loss)	Rents royalties partnerships estates etc		3,310		12,545	🗀	
Unemployment compensation						l	
Taxable Social Security benefits   2,025   2,025   2,615   2						1	
Total Gross Income   8,379   11,897   86,054   98,999   Payments to an IRA, KEOGH, or SEP   0		2 025	2 025	2 615	2 615	1	
Total Gross Income		2,025	2,025	2,015	2,013	l	
Payments to an IRA, KEOGH, or SEP		8 370	11 807	86.054	08 000	1	
Second   Temployment tax   Second   S		0,515	11,057	00,054	30,333	$\vdash$	
Health insurance deduction   Penalty or early withdrawal of savings   Penalty on early withdrawal of savings   Penalty for underpayment of estimated tax   Penalty on early withdrawal of savings   Penalty for underpayment of estimated tax   Penalty on early withdrawal of savings   Penalty for underpayment of estimated tax   Penalty on early withdrawal of savings   Penalty for underpayment of estimated tax   Penalty for underpayment   Pena						1	
Total adjustments to income   5,259   5,259   10,786   10,786   Net Income   3,120   6,638   75,268   88,213						Se	
Total adjustments to income   5,259   5,259   10,786   10,786   Net Income   3,120   6,638   75,268   88,213     Federal income tax refund or overpayment received in 2011   0   0   1,706   1,706     Self-employment/household employment taxes   0   0   0   0   0     Federal tax withheld   1,111   1,111   22,581   22,581     Federal tax withheld   1,111   1,111   22,581   22,581     Federal estimated tax payments made in 2011   0   0   0   0   0     Additional federal tax paid in 2011 for 2010 and prior years   0   0   0   0     Itemized deduction amount   1,258   1,258   30,202   30,202     Itemized deductions (when itemizing)   1   1,105   1,927     Taxable income   751   4,269   24,191   37,136     Tax   2   49   1,105   1,927     Total adjustments to income tax refund or overpayment received in 2011   0   0   0   0     Total credits   10   0   0   0     Total credits   10   0   0   0   0     Total credits   10   0   0   0     Total credits   10   0   0   0   0     Total credits   10   0   0     Total credits   10   0   0   0     Total credits   10   0   0     Total credits   10   0   0   0     Tota	Penalty on early withdrawal of savings					ıığı	
Total adjustments to income   5,259   5,259   10,786   10,786   Net Income   3,120   6,638   75,268   88,213     Federal income tax refund or overpayment received in 2011   0   0   1,706   1,706     Self-employment/household employment taxes   0   0   0   0   0     Federal tax withheld   1,111   1,111   22,581   22,581     Federal tax withheld   1,111   1,111   22,581   22,581     Federal estimated tax payments made in 2011   0   0   0   0   0     Additional federal tax paid in 2011 for 2010 and prior years   0   0   0   0     Itemized deduction amount   1,258   1,258   30,202   30,202     Itemized deductions (when itemizing)   1   1,105   1,927     Taxable income   751   4,269   24,191   37,136     Tax   2   49   1,105   1,927     Total adjustments to income tax refund or overpayment received in 2011   0   0   0   0     Total credits   10   0   0   0     Total credits   10   0   0   0   0     Total credits   10   0   0   0     Total credits   10   0   0   0   0     Total credits   10   0   0     Total credits   10   0   0   0     Total credits   10   0   0     Total credits   10   0   0   0     Tota	Alimony paid					밁	
Total adjustments to income   5,259   5,259   10,786   10,786   Net Income   3,120   6,638   75,268   88,213	Pension/retirement income exclusion	3 207	3 207	8 703	8 703	ㅂ	
Total adjustments to income   5,259   5,259   10,786   10,786   Net Income   3,120   6,638   75,268   88,213	Moving expense deduction	3,237	3,291	0,703	0,703	шe	
Total adjustments to income   5,259   5,259   10,786   10,786   Net Income   3,120   6,638   75,268   88,213	Towa capital gain deduction	0	0	1	0	nst	
Total adjustments to income   5,259   5,259   10,786   10,786   Net Income   3,120   6,638   75,268   88,213	Other adjustments			i		Ğ.	
Net Income		5 250	5 250	10 786	10 786	1	
Federal income tax refund or overpayment received in 2011						İ	
Self-employment/household employment taxes   0   0   0   0   0   0   0   0   0				1			
Federal tax withheld	Calf ampleyment /household ampleyment tayer				0		
Taxable income   751   4,269   24,191   37,136     Tax   2   49   1,105   1,927     Iowa lump-sum tax   0   0   0   162   162     Total tax   2   49   1,267   2,134     Total exemption credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     SALANCE (Total Tax Less Total Credits   0   0   0   0     Total credits   70   0   0   0     Total contributions   70   0     Total contributions   70     Total contributions   70     Total contributions   70     Penalty for underpayment of estimated tax (IA2210)   0.000	Federal tax withheld				22,581	ige	
Taxable income   751   4,269   24,191   37,136     Taxable income   751   4,269   24,191   37,136     Taxable income   751   4,269   24,191   37,136     Taxable income   751   4,269   24,191   37,136     Taxable income   751   4,269   24,191   37,136     Taxable income   751   4,269   24,191   37,136     Taxable income   751   4,269   24,191   37,136     Taxable income   751   4,269   24,191   37,136     Town lump-sum tax   0   0   0     Total tax   0   0   0   0     Total tax   2   49   1,267   2,134     Total exemption credits   60   60   60   60     Total exemption credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     BALANCE (Total Tax Less Total Credits)   0   0   0   0     Total contributions   751   4,269   24,191   37,136     Total credits   751   4,269   24,191   37,136     Total credits   751   4,269   24,191   37,136     Total credits   751   751   751     Total credits   751   751   751     Total contributions   751   75	Federal estimated tax payments made in 2011		i			har	
Taxable income   751   4,269   24,191   37,136     Tax   2   49   1,105   1,927     Iowa lump-sum tax   0   0   0   162   162     Total tax   2   49   1,267   2,134     Total exemption credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     SALANCE (Total Tax Less Total Credits   0   0   0   0     Total credits   70   0   0   0     Total contributions   70   0     Total contributions   70     Total contributions   70     Total contributions   70     Penalty for underpayment of estimated tax (IA2210)   0.000	Additional federal tax paid in 2011 for 2010 and prior years	5 0	0	0	0	<u>ا</u> ا	
Taxable income   751   4,269   24,191   37,136     Tax   2   49   1,105   1,927     Iowa lump-sum tax   0   0   0   162   162     Total tax   2   49   1,267   2,134     Total exemption credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     Total credits   60   60   60   60     SALANCE (Total Tax Less Total Credits   0   0   0   0     Total credits   70   0   0   0     Total contributions   70   0     Total contributions   70     Total contributions   70     Total contributions   70     Penalty for underpayment of estimated tax (IA2210)   0.000	☐ Itemized deduction amount ☐		1,258	30,202	30,202	유	
Tax	Other deductions (when itemizing)					0	
Total tax	Taxable income	751	4,269	24,191	37,136	1	
Total tax		2	49	1,105	1,927		
Total tax		0	0	0	0		
Total exemption credits   60   60   60   60   60   60   60   6	Iowa minimum tax	0	0	162	162		
Total exemption credits   60   60   60   60   60   60   60   6		2	49	1,267	2,134	S	
Nonresident of part-year resident credit (IÁ 126) 0 0 475 1,023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0		60	60	60	60		
Nonresident of part-year resident credit (IÁ 126) 0 0 475 1,023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Iowa earned income credit (years before 2007)					pt	
Nonresident of part-year resident credit (IÁ 126) 0 0 475 1,023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	Tuition and textbook credit					<u>Ē</u> .	
Nonresident of part-year resident credit (IÁ 126) 0 0 475 1,023 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	ত Total credits	60	60	60	60	اق	
TOTAL TAX  0 0 Total contributions 0 Penalty for underpayment of estimated tax (IA2210) 0.00		0	0	1,207	2,074	∞	
TOTAL TAX  0 0 Total contributions 0 Penalty for underpayment of estimated tax (IA2210) 0.00	ਮੂੰ Nonresident of part-year resident credit (IA 126)	0	0	475	1,023	ts,	
TOTAL TAX  0 0 Total contributions 0 Penalty for underpayment of estimated tax (IA2210) 0.00	Other nonrefundable Iowa credits (IA 148)	0	0		0	ed:	
TOTAL TAX  0 0 Total contributions 0 Penalty for underpayment of estimated tax (IA2210) 0.00	BALANCE (Tax Before Surtax)	0	0	732	1,051	آي [	
TOTAL TAX  0 0 Total contributions 0 Penalty for underpayment of estimated tax (IA2210) 0.00	School district surtax/EMS surtax 0.00% 0.00%	0	0	0	0	Tax,	
Total contributions 0 Penalty for underpayment of estimated tax (IA2210) 0.00			0		1,051	] ' <sup>-</sup>	
			1	otal contributions	0	]	
		Penalty for und	lerpayment of estim	nated tax (IA2210)	0.00		
12/31/2011 Total Tax, Contributions, & 2210 Penalty 1,051.00					1,051.00	1	

Iowa Department of Revenue - Individual Income Adjustments This audit may contain information received from the IRS.

PAGE 2 of 2

Tax Period: 12/31/2011 Reference #: XXXXXXXXXXXXX Audit Worked Date: 04/10/2014 Audited by First Last, 515-XXX-XXXX

Taxpayer Information:
(A): LAST, FIRST M
TIN (A): XXXXXXXXX
(b) LAST, FIRST M
TIN (B): XXXXXXXXXX

		(B) S	pouse	(A) You As filed or last	or Joint	П	
		As filed or last	ĺ	As filed or last	l		
l L		J	As Corrected	adjusted	As Corrected	]	
	12/31/2011 Total Tax, Contributions, & 2210 Penalty (b	oalance from page	1)			]	
	Iowa income tax withheld	0	0	1,544			
	Estimate and additional payments	0	0	250	250		
	Out of state tax credit (IA 130)	0	0	0	0		
l 🗆	Motor fuel tax credit (IA4136)	0	0	0	0		
	Child and dependent care credit	0	0	0	0	it:	
	Iowa earned income tax credit (years after 2006)	0	0	0	0	Credits	
	Other refundable credits (IA 148)	0	0	0	0		
] <u>x</u>						ă ă	
l` L							
I ⊢							
l l'	Total	0	0	1,794	1,794	ΙI	
	Total credits						
	Plus overpayment						
ΙŒ	Balance						
	see Application of Payments Schedule						
	12/31/20	011 Adjusted Tax	Due (before pena	lty and interest)	324.95	Ш	

See Application of Payments for total amount due

Iowa Department of Revenue-IA 126 "Iowa Nonresident and Part-Year Resident Credit"

This audit may contain information received from the IRS.

Tax Period: 12/31/2011 Reference #: XXXXXXXXXXXXXX Audit Worked Date: 04/10/2014

(A): LAST, FIRST M (b) LAST, FIRST M Audited by First Last, 515-XXX-XXXX Taxpayer Information:

XXXXXXXXX TIN (B): XXXXXXXXX

		Iowa-Source Income				
		(B) Spouse		(A) You or Join	(A) You or Joint	
		As Filed or Last Adjusted	As Corrected	As Filed or Last Adjusted	As Corrected	
	Nonresident of Iowa? (Y/N)	N	N	N	N	
	Part-year resident of Iowa? (Y/N)	Y	Y	Y	,	
	Date moved into Iowa:	05/31/2011	05/31/2011	05/31/2011	05/31/201	
	Date moved out of Iowa:					
	me from Iowa Sources:					
	me amounts not included below	3,673	3,673	15,259	15,25	
	me from alternate source					
	es, salaries, tips, etc.			14,970		
	ble interest income	230	230	230	23	
	nary Dividend Income ony received	58	58	331	33	
	ness income/(loss)			/ 006	, , , ,	
	tal gain/(loss)			4,906	4,90	
				41	4	
	r gains/(losses)					
	ble IRS distributions	0.620	0.600	45 072	45.05	
	ble pensions and annuities s, royalties, partnerships, estates, etc.	8,628	8,628	15,273	15,27	
	income/(loss)					
Hnor	nployment compensation					
	ble Social Security benefits					
	r income					
	Gross Income	12,589	12,589	51,010	51,01	
Adjustment		12,569	12,309	51,010	51,01	
Davin	nents to an IRA, KEOGH or SEP					
One-	half of self-employment tax			347	34	
Heal	th insurance deduction			347	34	
	lty on early withdrawal of savings					
	ony paid					
	ion/retirement income exclusion	2,328	2,318	9,672	9,67	
	ng expense deduction	2,320	2,310	3,072	3,07	
	capital gain deduction					
Othe	r adjustments					
	adjustments to income		0	10,019	10,01	
Iowa Net I		12,589			40,99	
	net income	3,120		75,268		
	ne percentage	100.00%		54.5%		
	t/part-year credit percentage	0.00%	0.0%	45.5%	53.5	
	n total income	0.00 //	0.0 %	1,105	1,97	
Total credit		0	0	60	6	
Tax after ci		0	0	1,045	1,91	
	t/part-year resident tax credit	0	0		1,02	

Spouse: LAST, FIRST M

TIN: XXXXXXXXX

Spouse TIN: XXXXXXXXX

Address: STREET ADDRESS, AMES, IA

Taxpayer Information
Name: LAST, FIRST M

Department Information

Tax: INDIVIDUAL INCOME

Revenue Examiner: First Last

Phone: 515-XXX-XXXX Date Worked: 04/10/2014

DLN: XXXXXXXXXXXXXX

Application of Payments for 12/31/2011

Date	Description		Tax	Penalty	Interest	Fees	Total
	Balance From Adjustment Schedule		(425.00)				(425.00)
	Penalty%	0.0%		0.00			0.00
	2210 Penalty			0.00			0.00
	Fees					0.00	0.00
	Over Assessment		(425.00)	0.00	0.00	0.00	(425.00)
	Interest from 06/01/2012 to 07/31/2012	0.8%	` ,		(3.40)		(3.40)
07/18/2012	Refund		749.95	0.00	0.00	0.00	749.95
	Adjusted Tax Due		324.95	0.00	(3.40)	0.00	321.55
	Interest from 08/01/2012 to 04/30/2014	8.4%			27.30		27.30
	Adjusted Tax Due	•	324.95	0.00	23.90	0.00	348.85