



**Iowa Department of Revenue**

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**Director:** Courtney M. Kay-Decker  
Hoover State Office Building  
Des Moines, IA 50319  
[www.iowa.gov/tax](http://www.iowa.gov/tax)

April 10, 2014

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

REF #XXXXXXXXXX  
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](mailto: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.

Tax Period: 12/31/2011  
 Reference #: XXXXXXXXXXXXXXXX  
 Audit Worked Date: 04/10/2014  
 Audited by First Last, 515-XXX-XXXX  
 Taxpayer Information:  
 (A): LAST, FIRST M  
 (b) LAST, FIRST M

TIN (A): XXXXXXXXXX  
 TIN (B): XXXXXXXXXX

	(B) Spouse		(A) You or Joint		
	As filed or last adjusted	As Corrected	As filed or last adjusted	As Corrected	
<b>Income amounts not included below</b>	<b>6,354</b>	<b>6,354</b>	<b>83,439</b>	<b>83,439</b>	
Income from alternate source					Income Changes
Wages, salaries, tips, etc.					
Taxable interest income					
Ordinary dividend income					
Alimony received					
Business income/(loss)					
Capital gain/(loss)					
Other gains/(losses)					
Taxable IRA distributions					
Taxable pensions & annuities		3,518		12,945	
Rents, royalties, partnerships, estates, etc.					
Farm income/(loss)					
Unemployment compensation					
Taxable Social Security benefits	2,025	2,025	2,615	2,615	
Other income					
<b>Total Gross Income</b>	<b>8,379</b>	<b>11,897</b>	<b>86,054</b>	<b>98,999</b>	
Payments to an IRA, KEOGH, or SEP					Adjustment Changes
One-half of self-employment tax					
Health insurance deduction					
Penalty on early withdrawal of savings					
Alimony paid					
Pension/retirement income exclusion	3,297	3,297	8,703	8,703	
Moving expense deduction					
Iowa capital gain deduction	0	0	0	0	
Other adjustments					
Total adjustments to income	5,259	5,259	10,786	10,786	
<b>Net Income</b>	<b>3,120</b>	<b>6,638</b>	<b>75,268</b>	<b>88,213</b>	
Federal income tax refund or overpayment received in 2011	0	0	1,706	1,706	Other Changes
Self-employment/household employment taxes	0	0	0	0	
Federal tax withheld	1,111	1,111	22,581	22,581	
Federal estimated tax payments made in 2011	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	
Other deductions (when itemizing)					
<b>Taxable income</b>	<b>751</b>	<b>4,269</b>	<b>24,191</b>	<b>37,136</b>	
Tax	2	49	1,105	1,927	Tax, Credits, & Contributions
Iowa lump-sum tax	0	0	0	0	
Iowa minimum tax	0	0	162	162	
Total tax	2	49	1,267	2,134	
Total exemption credits	60	60	60	60	
Iowa earned income credit (years before 2007)					
Tuition and textbook credit					
Total credits	60	60	60	60	
<b>BALANCE (Total Tax Less Total Credits)</b>	<b>0</b>	<b>0</b>	<b>1,207</b>	<b>2,074</b>	
Nonresident of part-year resident credit (IA 126)	0	0	475	1,023	
Other nonrefundable Iowa credits (IA 148)	0	0	0	0	
<b>BALANCE (Tax Before Surtax)</b>	<b>0</b>	<b>0</b>	<b>732</b>	<b>1,051</b>	
School district surtax/EMS surtax 0.00%   0.00%	0	0	0	0	
<b>TOTAL TAX</b>	<b>0</b>	<b>0</b>	<b>732</b>	<b>1,051</b>	
			Total contributions	0	
			Penalty for underpayment of estimated tax (IA2210)	0.00	
			<b>12/31/2011 Total Tax, Contributions, &amp; 2210 Penalty</b>	<b>1,051.00</b>	

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

Tax Period: 12/31/2011  
 Reference #: XXXXXXXXXXXXXXXX  
 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): XXXXXXXXX

	(B) Spouse		(A) You or Joint	
	As filed or last adjusted	As Corrected	As filed or last adjusted	As Corrected
<b>12/31/2011 Total Tax, Contributions, &amp; 2210 Penalty (balance from page 1)</b>				
Iowa income tax withheld	0	0	1,544	1,544
Estimate and additional payments	0	0	250	250
Out of state tax credit (IA 130)	0	0	0	0
Motor fuel tax credit (IA4136)	0	0	0	0
Child and dependent care credit	0	0	0	0
Iowa earned income tax credit (years after 2006)	0	0	0	0
Other refundable credits (IA 148)	0	0	0	0
Total	0	0	1,794	1,794
			Total credits	1,794
			Plus overpayment	318
			<b>Balance</b>	<b>( 425.00)</b>
			see Application of Payments Schedule	749.95
			<b>12/31/2011 Adjusted Tax Due (before penalty and interest)</b>	<b>324.95</b>

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 #: XXXXXXXXXXXXXXX  
 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 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	Y
Date moved into Iowa:				05/31/2011	05/31/2011	05/31/2011	05/31/2011
Date moved out of Iowa:							
Gross Income from Iowa Sources:							
Income amounts not included below				3,673	3,673	15,259	15,259
Income from alternate source							
Wages, salaries, tips, etc.						14,970	14,970
Taxable interest income				230	230	230	230
Ordinary Dividend Income				58	58	331	331
Alimony received							
Business income/(loss)						4,906	4,906
Capital gain/(loss)						41	41
Other gains/(losses)							
Taxable IRS distributions							
Taxable pensions and annuities				8,628	8,628	15,273	15,273
Rents, royalties, partnerships, estates, etc.							
Farm income/(loss)							
Unemployment compensation							
Taxable Social Security benefits							
Other income							
Total Gross Income				12,589	12,589	51,010	51,010
Adjustments:							
Payments to an IRA, KEOGH or SEP							
One-half of self-employment tax						347	347
Health insurance deduction							
Penalty on early withdrawal of savings							
Alimony paid							
Pension/retirement income exclusion				2,328	2,318	9,672	9,672
Moving expense deduction							
Iowa capital gain deduction							
Other adjustments							
Total adjustments to income					0	10,019	10,019
Iowa Net Income				12,589	12,589	40,991	40,991
All-source net income				3,120	6,638	75,268	88,213
Iowa income percentage				100.00%	100.00%	54.5%	46.5%
Nonresident/part-year credit percentage				0.00%	0.0%	45.5%	53.5%
Iowa tax on total income				0	0	1,105	1,972
Total credits				0	0	60	60
Tax after credits				0	0	1,045	1,912
Nonresident/part-year resident tax credit				0	0	475	1,023

**Taxpayer Information**

Name: LAST, FIRST M  
 Spouse: LAST, FIRST M  
 Address: STREET ADDRESS, AMES, IA  
 TIN: XXXXXXXXX  
 Spouse TIN: XXXXXXXXX

**Department Information**

Tax: INDIVIDUAL INCOME  
 Revenue Examiner: First Last  
 Phone: 515-XXX-XXXX  
 Date Worked: 04/10/2014  
 DLN: XXXXXXXXXXXXX

**Application of Payments for 12/31/2011**

Date	Description	Tax	Penalty	Interest	Fees	Total
	<b>Balance From Adjustment Schedule</b>	<b>(425.00)</b>				<b>(425.00)</b>
	Penalty%	0.0%	0.00			0.00
	2210 Penalty		0.00			0.00
	Fees				0.00	0.00
	<b>Over Assessment</b>	<b>(425.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(425.00)</b>
	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
	<b>Adjusted Tax Due</b>	<b>324.95</b>	<b>0.00</b>	<b>(3.40)</b>	<b>0.00</b>	<b>321.55</b>
	Interest from 08/01/2012 to 04/30/2014	8.4%		27.30		27.30
	<b>Adjusted Tax Due</b>	<b>324.95</b>	<b>0.00</b>	<b>23.90</b>	<b>0.00</b>	<b>348.85</b>