



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 #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
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 #: XXXXXXXXXXXXXXX
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): XXXXXXXXX
TIN (B): XXXXXXXXX

	(B) Spouse		(A) You or Joint		
	As filed or last adjusted	As Corrected	As filed or last adjusted	As Corrected	
Income amounts not included below	6,354	6,354	83,439	83,439	
Income from alternate source					
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					
Total Gross Income	8,379	11,897	86,054	98,999	Income Changes
Payments to an IRA, KEOGH, or SEP					
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	
Net Income	3,120	6,638	75,268	88,213	Adjustment Changes
Federal income tax refund or overpayment received in 2011	0	0	1,706	1,706	
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)					
Taxable income	751	4,269	24,191	37,136	Other Changes
Tax	2	49	1,105	1,927	
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	
BALANCE (Total Tax Less Total Credits)	0	0	1,207	2,074	
Nonresident of part-year resident credit (IA 126)	0	0	475	1,023	
Other nonrefundable Iowa credits (IA 148)	0	0	0	0	
BALANCE (Tax Before Surtax)	0	0	732	1,051	
School district surtax/EMS surtax 0.00% 0.00%	0	0	0	0	
TOTAL TAX	0	0	732	1,051	Tax, Credits, & Contributions
			Total contributions	0	
			Penalty for underpayment of estimated tax (IA2210)	0.00	
			12/31/2011 Total Tax, Contributions, & 2210 Penalty	1,051.00	

Iowa Department of Revenue - Individual Income Adjustments
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Tax Period: 12/31/2011
Reference #: XXXXXXXXXXXXXXX
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	
12/31/2011 Total Tax, Contributions, & 2210 Penalty (balance from page 1)					
Tax Credits	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
				Balance	(425.00)
				see Application of Payments Schedule	749.95
				12/31/2011 Adjusted Tax Due (before penalty and interest)	324.95

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
	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