



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 #: 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 | |
| Income amounts not included below | 6,354 | 6,354 | 83,439 | 83,439 | |
| 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 | | | | | |
| Total Gross Income | 8,379 | 11,897 | 86,054 | 98,999 | |
| 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 | |
| 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 | 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) | | | | | |
| Taxable income | 751 | 4,269 | 24,191 | 37,136 | |
| 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 | |
| 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 | |
| | | | 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
 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): XXXXXXXXXX

(b) LAST, FIRST M

TIN (B): XXXXXXXXXX

| | (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) | | | | |
| 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 |