

Who needs to complete this registration form?

This agreement must be completed by anyone developing substitute copies of official Iowa tax forms as stated in the Iowa Administrative Code 701-8.3, "Substitute forms." If more than one person is responsible for tax forms, each person must complete a registration form annually.

Complete this registration form for tax year 2023. To develop substitute forms and barcodes for prior years, send a request to IDRSubForms@iowa.gov. We will provide you with similar registration materials for prior years' forms.

Your company agrees to:

1. Register with the Department. Email your registration form to IDRSubForms@iowa.gov.
2. Request approval of substitute forms based on final published versions. Email forms to: IDRSubForms@iowa.gov. If sending zip files by e-mail, include a list of the forms in the email message.
3. Use as master copies only those official Iowa tax forms found on the Department's website. Update your forms if an IDR form is updated and reposted.
4. Support 1D barcode technology for all forms as identified by the Department. Barcodes require the 4-digit NACTP vendor code.
5. Include a 3-digit alpha code that signifies your company on all Iowa forms.
6. Distribute only Department approved versions of official Iowa forms.
7. If the form contains a 1D barcode but is not listed on this registration, the Department must approve before use. Email form to IDRSubForms@iowa.gov.
8. Forms submitted for approval should be in PDF format.
9. Correct any errors when notified by the Department. Notify customers of corrections.
10. Allow the Department to include the name of your company in various public information materials designed to inform tax practitioners and the public about vendors who have agreed, complied, or failed to comply with the Department's policies, procedures, guidelines and specifications regarding substitute Iowa tax forms.

Where can I find information on final versions of forms?

It is your responsibility to recognize forms may change. Forms can be found on the [public site](#) or on the [secure site](#). Only forms containing a barcode or forms listed on this registration require approval by the Department. **The recreated forms must match the Department's forms as closely as possible, including registration marks (black squares 0.25" x 0.25").**

The Department's public website: tax.iowa.gov

Questions? Email IDRSubForms@iowa.gov

Company Name: _____

Address: _____

City, State, ZIP: _____

Company Identification Codes: 3-digit Alpha Code: _____ 4-digit NACTP Code: _____

Contact Person: _____ Phone: _____

Email Address: _____ Date: _____

* All forms listed on this registration must contain a 1D barcode unless otherwise noted *
Check all forms for which you will be personally responsible.

FIDUCIARY TAX **ALL FORMS BELOW**

- IA 1041 Iowa Fiduciary Return (63-001)
- IA 1041 Schedule K-1 (63-009)
- IA 1041 Schedule D (63-010)
- Iowa Tax Payment Voucher (96-048)

FORMS COMMON TO MULTIPLE TAXES **ALL FORMS BELOW**

- IA 8801 Iowa Alternative Minimum Tax Credit (41-009)
- IA 4136 Iowa Fuel Tax Credit (41-036)
- IA 4562A/B Iowa Depreciation Adjustment Schedule (41-105)
- IA 128S Iowa Alternative Simplified Research Activities Credit (41-124)
- IA 128 Iowa Research Activities Tax Credit (41-128)
- IA 130 Iowa Out-of-State Tax Credit Schedule (41-130)
- IA 133 Iowa New Jobs Tax Credit (41-133)
- IA 134 Iowa S Corporation Appointment Credit (41-134)
- IA 147 Iowa Franchise Tax Credit (41-147)
- IA 148 Iowa Tax Credits Schedule (41-148)
- IA 8864 Iowa Biodiesel Blended Fuel Tax Credit (41-149)
- IA 135 Iowa E85 Gasoline Promotion Tax Credit (41-150)
- IA 138 Iowa E15 Plus Gasoline Promotion Tax Credit (41-152)
- IA 178 Farm to Food Donation Tax Credit (41-167)
- IA 8882 Iowa Employer Child Care Tax Credit (41-168)
- IA 102 Iowa Amended Return Schedule (41-171)
- IA 103 Pass-through Election to Pay Voucher (41-172)
- IA 8979 Pass-through Representative Modification Form (41-173)
- IA PTE-C Composite Return (41-174)
- IA 124 NOL Adjustment Schedule (41-177)
- IA Sch CC Composite Credits Schedule (41-178)
- IA Sch DE Disregarded Entity Schedule (41-179)
- IA Schedule D Nonbusiness Income for Corporations, Partnerships, and S Corporations (42-014)
- IA 101 Nonconformity Adjustments (42-029)
- IA 163 Interest Expense Adjustments (42-039)
- IA 2220 Underpayment of Estimated Tax Corporations, S Corporations, Financial Institutions, and Partnerships (45-006)
- Penalty Waiver Request (78-629)
- IA 4506 Request for Copy of Tax Return (95-504)
- Iowa Tax Payment Voucher (96-048) – used for Sales and Use, WET, Withholding, S Corporation, Partnership, PTE-C Composite, Corporation, Franchise, Individual and Fiduciary Payments (also listed under those taxes)

FRANCHISE TAX - Financial Institutions **ALL FORMS BELOW**

- IA 1120F Franchise Return for Financial Institutions (43-001)
- IA Franchise Schedule 59F Apportionment of Income to Iowa (43-007) – barcode newly added
- Iowa Tax Payment Voucher (96-048)

INCOME TAX: CORPORATION **ALL FORMS BELOW**

- IA 1120 Iowa Corporation Income Tax Return (42-001)
- IA 1120S Iowa Income Tax Return for S Corporations (42-004)
- IA 1120S Schedule K-1 (42-008)
- IA Corporation Schedule M (42-016)
- IA Corporation Schedule H1, H2, H3 (42-021)
- IA Corporation Schedules I, J1 and J2 (42-022)
- IA Corporation Schedule L Iowa Nexus Adjustment (42-025)
- IA 1139-CAP Application for Refund Due to Carryback of Capital Losses (42-028) - **no barcode**
- Iowa Tax Payment Voucher (96-048) – used as S Corporation and Corporation Voucher

INCOME TAX: INDIVIDUAL **ALL FORMS BELOW**

- IA 1040 Iowa Individual Income Tax Form (41-001)
- IA 126 Iowa Nonresident and Part-Year Resident Credit Schedule (41-126)
- IA 2440 Disability Income Exclusion (41-127)
- IA 6251B Balance Sheet/Statement of New Worth (41-135)
- IA 177 Iowa Adoption Tax Credit (41-154)
- IA 100A Iowa Capital Gain Deduction – Cattle, Horses, or Breeding Livestock (41-155)
- IA 100B Iowa Capital Gain Deduction – Real Property Used in a Farm Business (41-156)
- IA 100C Iowa Capital Gain Deduction – Real Property Used in a Non-Farm Business (41-157)
- IA 100D Iowa Capital Gain Deduction – Timber (41-158)
- IA 100E Iowa Capital Gain Deduction – Business (41-159)
- IA 100F Iowa Capital Gain Deduction – ESOP (41-160)
- IA 100G Iowa Capital Gain Deduction – Retired Farmers (41-184)
- IA 100H Iowa Capital Gain Deduction – Nonretired Farmer (41-185)
- IA 100J Iowa Capital Gain Deduction – Capital Stock Election (41-186)
- IA 125 Farm Tenancy Income Exclusion (41-187)
- IA 2210 Underpayment of Estimated Tax by Individuals (45-007)
- IA 2210F Underpayment of Estimated Tax by Farmers and Fishers (45-008)
- IA 2210 AI Annualized Income Installment Method (45-011)
- IA 2210S Short Method Underpayment of Estimated Tax by Individuals (45-012)
- Iowa Tax Payment Voucher (96-048) – used as Individual Income Estimated, and Non-Estimated Individual Income Tax Payment Voucher (replacing forms 45-002, 41-137, and 41-121)

INCOME TAX: PARTNERSHIP

- IA 1065 Iowa Partnership Return of Income (41-016)
- IA 1065 Schedule K-1 (41-018)
- Iowa Tax Payment Voucher (96-048)

INHERITANCE TAX

- IA 706 Iowa Inheritance Tax Return (60-008)
- Computation of Shares and Tax Continuation Schedule (60-009)
- Summary of Real and Personal Property Schedule (60-011)

PROPERTY TAX

- Real Estate Transfer - Declaration of Value (57-006)

SALES/USE TAX **ALL FORMS BELOW**

- Iowa Non-Permit Consumer's Use Tax Return (32-007)
- Iowa Sales and Use Tax Return (32-028)
- Iowa Tax Payment Voucher (96-048)

WITHHOLDING

- Withholding Quarterly Tax Return (44-095)
- Iowa Tax Payment Voucher (96-048)

APPLICATIONS AND OTHER **ALL FORMS BELOW**

- IA 2848 Iowa Department of Revenue Power of Attorney (14-101)
- IA 8821 Tax Information Disclosure Designation (14-104)
- IA 2848-A Multiple Iowa Department of Revenue Power of Attorney (14-106)
- Representative Certification Form (14-108)
- Authorized Entity Representative Contact Form (14-110)
- First-Time Homebuyer Savings Account: Account Holder and Designated Beneficiary (41-162)
- First-Time Homebuyer Savings Account: Withdrawal Form (41-163)
- First-Time Homebuyer Savings Account: Annual Report (41-164)
- Iowa Cigarette Tax Stamp Order Form (70-044)
- Iowa Business Tax Permit Registration (78-005)
- Electronic Filing Requirement Exception Request (78-641)
- Iowa Business Tax Change (92-033)
- Iowa Business Tax Cancellation (92-034)