Iowa Department of REVENUE

Nonresident Request For Release From Withholding

https://tax.iowa.gov

Instructions

If you are a nonresident receiving an Iowa nonwage payment, Iowa withholding must be withheld at a rate of 5% of the payment amount. Nonresidents who prefer to make an Iowa estimated payment instead must file this Nonresident Request for Release from Withholding form. Any income paid in excess of the amount stated will be subject to withholding.

Who needs to file and pay estimates? Anyone who expects to have a tax liability of $200 or more when filing their Iowa income tax return needs to file and pay estimated taxes.

Exempt: Nonresidents who are exempt from filing an Iowa return or from paying estimated tax should check the box at the bottom of this page.

Tax due: This form must be filed prior to receiving the Iowa-source payment/income. Submit completed form, payment, and appropriate IA 1040ES voucher, if tax is due. Upon receipt of this information, the department will issue a letter to the payer authorizing payment without Iowa withholding. The IA 1040ES vouchers and instructions are available on our website at https://tax.iowa.gov.

Mail payment to:
Compliance Services
Iowa Department of Revenue
PO Box 10456
Des Moines IA 50306-0456

OR

Submit payment electronically
through eFile & Pay by visiting the Department's website: https://tax.iowa.gov

Questions about Iowa taxes: Call 515-281-3114 or 800-367-3388, or email idr@iowa.gov.

Who must file an Iowa income tax return? A nonresident or part-year resident with net income from Iowa sources of $1,000 or more, or subject to Iowa lump-sum tax or Iowa alternative minimum tax, even if Iowa-source income is less than $1,000.

For fiscal/calendar year ending (mm/dd/yyyy)_____

Name_____ SSN_____

Address_____

City_____ State_____ ZIP_____ Phone Number (____)_____

Income from Iowa Source(s):

Name of Payer(s)_____

Address of Payer(s)_____

1. Iowa-source Estimated Gross Income ..... 1._____
2. Related Business Expenses ..... 2._____
3. Iowa Estimated Net Income (subtract line 2 from line 1) ..... 3._____

Check only one box below

Check this box if you are exempt ☐ Check this box if tax is due ☐