2012 IA 1040ES

Iowa Department of Revenue

FOR CALENDAR YEAR 2012 OR FISCAL YEAR	ENDING, 20	CALENDAR YEAR	4
ADDRESS	Your Social Security Number	INSTALLMENT DUE DATE JANUARY 31, 2013	4
NAME AND AD	Daytime Telephone Number () -	AMOUNT OF PAYMENT \$ Mail to: Estimate Processing lowa Department of Revenue	_
Make check or money order payable to "Tree Or pay online at www.iowa.gov/tax	asurer - State of Iowa"45-002 (06/22/11	PO Box 10466 Des Moines, IA 50306-0466	

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Iowa Department of Revenue

	FOR CALENDAR YEAR 2012 OR FISCAL YEAR ENDING	, 20	CALENDAR YEAR	
ADDRESS		Your Social Security Number	INSTALLMENT DUE DATE OCTOBER 1, 2012	•
NAME AND AD		Daytime Telephone Number () -	AMOUNT OF PAYMENT \$ Mail to: Estimate Processing lowa Department of Revenue	
	Make check or money order payable to "Treasurer - Sor pay online at www.iowa.gov/tax	State of lowa"45-002 (07/14/1	PO Box 10466	

Instructions

44-017b (08/05/11)

In general, if paying a nonresident 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. The IA 1040ES coupons and instructions are available from our Web site at www.iowa.gov/tax.

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

Tax due: If tax is due, this form must be submitted with the tax due and appropriate IA 1040ES coupon to the Iowa Department of Revenue. This form must be filed prior to receiving the Iowa-source payment/income.

Mail to: The request for release, payment, and coupon, if applicable, should be mailed to Registration Services, Iowa Department of Revenue, PO Box 10465, Des Moines IA 50306. Upon receipt of this properly completed form and applicable payment, the Department will issue a letter to the payer authorizing payment without Iowa withholding.

You must file an lowa income tax return if:

- You were a nonresident or part-year resident and your net income from Iowa sources was \$1,000 or more
- You were a nonresident or part-year resident and subject to Iowa lump-sum tax or Iowa minimum tax, even if Iowa-source income is less than \$1,000

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