



Nonresident Shareholder Only

Corporation: Name _____
Federal I.D. _____

Shareholder: Name _____
SSN or Federal I.D. _____

Shareholder's Pro Rata Share Items	(1) Federal K-1 Amount	(2) Iowa Business Activity Ratio from Schedule C	(3) Amount Apportionable to Iowa (Col. 1 times Col. 2)
1. Ordinary income (loss) from trade or business activities	1		
2. Net income (loss) from rental real estate activities	2		
3. Net income (loss) from other rental activities	3		
4. Portfolio income (loss)			
(a) Interest income	4a		
(b) Dividend income	4b		
(c) Royalty income	4c		
(d) Net short-term capital gain (loss)	4d		
(e) Net long-term capital gain (loss) [line 4e(2), Federal Schedule K-1].....	4e		
(f) Other portfolio income (loss)	4f		
5. Net gain (loss) under IRC section 1231 (other than due to casualty or theft)	5		
(line 5b, Federal Schedule K-1)			
6. Other income	6		
7. Charitable contributions	7		
8. Section 179 expense deduction	8		
9. Expenses related to portfolio income (loss)	9		
10. Other deductions	10		
11. a) Interest expense on investment debts	11a		
b) (1) Investment income included on lines 4a through 4f above	11b (1)		
(2) Investment expenses included on line 9 above	11b (2)		
12. Federal credits, lines 12a through 12e	12		
13. Other credits and expenditures	13		
14. a) Depreciation adjustment on property placed in service after 1986	14a		
b) Adjusted gain or loss	14b		
c) Depletion (other than oil and gas)	14c		
d) (1) Gross income from oil, gas or geothermal properties	14d		
(2) Deductions allocable to oil, gas or geothermal properties	14d		
e) Other adjustments and tax preference items	14e		
15. Enter any supplemental information that is required to be reported separately to each shareholder for filing with Federal form 1120S Schedule K-1. Attach additional schedules if more space is needed. _____			
16. Shareholder's all-source modifications (column (5), Schedule K of the IA 1120S)	16		
17. Iowa business activity ratio	17		
18. Shareholder's Iowa-source modifications (multiply line 16 by the percentage on line 17; enter on line 14, IA126 if positive, or line 24, IA126 if negative)	18		

Schedule C – Business Activity Ratio (BAR) (see instructions) Enter Whole Dollars

Type of Income	Col. A Iowa Receipts for Corporation	Col. B Receipts Everywhere for Corporation
1 Gross Receipts		
2 Net Dividends (see instructions)		
3 Exempt Interest		
4 Accounts Receivable Interest		
5 Other Interest		
6 Rent		
7 Royalties		
8 Capital Gains		
9 Ordinary Gains		
10 Partnership Gross Receipts (attach schedule)		
11 Other (must attach schedule)		
12 TOTALS		
13 Percentage (Line 12: Column A/Column B – to six decimal places) Enter % in Column 2 of K-1 above for nonresident shareholders or on line 16 of IA 134 for resident shareholders.		%