



# 2010 Nonresident Request for Release From Withholding

For calendar year 2010 or fiscal year beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_

Name		Social Security Number		Daytime Telephone Number	
Number and Street or Rural Route		City		State	Zip Code
Income from Iowa source(s). Name and Address of Payer		Iowa Estimated Gross Income	Related Expenses		Iowa Estimated Net Income
a) _____					a)
b) _____					b)
<input type="checkbox"/> Exempt: Check this box if you are exempt from paying Iowa estimated tax.		<input type="checkbox"/> Tax Due: Check this box if payment and an IA 1040ES are attached.		<b>Total Estimated Iowa Net Income:</b> Add net income on lines a and b.	

44-017a (08/04/09)

## Instructions

**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.state.ia.us/tax/](http://www.state.ia.us/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 Iowa 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

44-017b (08/04/09)