

**422.13 Return by individual.**

1. A resident or nonresident of this state shall make a return, signed in accordance with forms and rules prescribed by the director, if any of the following are applicable:

a. The individual is claimed as a dependent on another person's return and has net income of five thousand dollars or more for the tax year from sources taxable under [this subchapter](#).

b. The net income of a nonresident which is allocated to Iowa pursuant to [section 422.8, subsection 2](#) or [3](#), is one thousand dollars or more for the tax year from sources taxable under [this subchapter](#), unless the nonresident's total net income, as determined under [section 422.5, subsection 2](#) or [3](#), does not exceed the appropriate dollar amount listed in [section 422.5, subsection 2](#) or [3](#), upon which tax is not imposed. The portion of a lump sum distribution that is allocable to Iowa is included in net income for purposes of determining if the nonresident's net income allocable to Iowa is one thousand dollars or more.

c. The total net income, as determined under [section 422.5, subsection 2](#) or [3](#), of a resident of this state is more than the appropriate dollar amount listed in [section 422.5, subsection 2](#) or [3](#), upon which tax is not imposed.

2. For purposes of determining the requirement for filing a return under [subsection 1](#), the combined net income of a husband and wife from sources taxable under [this subchapter](#) shall be considered.

3. If the taxpayer is unable to make the return, the return shall be made by a duly authorized agent or by a guardian or other person charged with the care of the person or property of the taxpayer.

4. A nonresident taxpayer shall file a copy of the taxpayer's federal income tax return for the current tax year with the return required by [this section](#).

5. Notwithstanding [subsections 1 through 4](#) and [sections 422.14](#) and [422.15](#), a return is not required by a taxpayer as provided in [section 29C.24](#).

[C35, §6943-f13; C39, §6943.045; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.13; 82 Acts, ch 1226, §5, 6]

87 Acts, ch 214, §3; 87 Acts, 1st Ex, ch 1, §4; 87 Acts, ch 196, §1; 88 Acts, ch 1028, §24; 89 Acts, ch 251, §15; 92 Acts, 2nd Ex, ch 1001, §219, 224, 227; 93 Acts, ch 123, §1 – 4; 99 Acts, ch 151, §5, 89; 2000 Acts, ch 1146, §6, 10, 11; 2001 Acts, ch 127, §7, 9, 10; 2007 Acts, ch 186, §15; 2009 Acts, ch 133, §244, 245; 2009 Acts, ch 179, §132; 2012 Acts, ch 1110, §8; 2014 Acts, ch 1093, §20, 21; 2016 Acts, ch 1095, §4, 14, 15; 2017 Acts, ch 157, §7; 2018 Acts, ch 1161, §125, 133, 134; 2020 Acts, ch 1062, §94; 2021 Acts, ch 151, §10, 11, 15; 2021 Acts, ch 177, §1

Referred to in §29C.24, 422.7(5)(b), 422.8, 422.12H, 422.12K, 422.16, 422.16B, 422.16C, 456A.16

2021 strike of former subsection 5 applies to tax years beginning on or after January 1, 2022; 2021 Acts, ch 151, §15

2021 amendment to subsection 5 applies to tax years beginning on or after January 1, 2022; 2021 Acts, ch 151, §15

2018 strike of subsection 1, paragraph c is effective January 1, 2023, and applies to tax years beginning on or after that date; 2018 Acts, ch 1161, §133, 134; 2021 Acts, ch 177, §1

Composite return unused tax credit carryforwards from tax year 2021; 2022 Acts, ch 1061, §52