

**422.17 Certificate issued by department to make payments without withholding.**

Any nonresident whose Iowa income is not subject to [section 422.16, subsection 2](#), paragraph “a”, “c”, “d”, or “e”, in whole or in part, and who elects to be governed by [section 422.16, subsection 2](#), paragraph “b”, to the extent that the nonresident pays the entire amount of tax properly estimated on or before the last day of the fourth month of the nonresident’s tax year, for the year, may for the year of the election and payment, be granted a certificate from the department authorizing each withholding agent, the income from whom the nonresident has considered in the payment of estimated tax and to the extent the income is included in the estimate, to make payments of income to the nonresident without withholding tax from those payments. Withholding agents, if payments exceed the tax liability estimated by the nonresident as indicated upon the certificate, shall withhold tax in accordance with [section 422.16, subsection 2](#), paragraph “b”.

[C39, §6943.049; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.17]

[86 Acts, ch 1241, §17](#); [2015 Acts, ch 29, §53](#); [2023 Acts, ch 115, §19](#)

Referred to in [§422.16, 422.38](#)