

422.12 Deductions from computed tax.

1. As used in [this section](#):

a. “*Dependent*” has the same meaning as provided by the Internal Revenue Code.

b. “*Emergency medical services personnel member*” means an emergency medical care provider, as defined in [section 147A.1](#), who is certified as a first responder pursuant to [chapter 147A](#).

c. “*Private instruction*” means independent private instruction as defined in [section 299A.1, subsection 2](#), paragraph “b”, competent private instruction under [section 299A.2](#), or private instruction provided to a resident of this state by a nonlicensed person under [section 299A.3](#).

d. “*Reserve peace officer*” means a reserve peace officer as defined in [section 80D.1A](#) who has met the minimum training standards established by the Iowa law enforcement academy pursuant to [chapter 80D](#).

e. “*Textbooks*” means books and other instructional materials and equipment used in elementary and secondary schools in teaching only those subjects legally and commonly taught in public elementary and secondary schools in this state and does not include instructional books and materials used in the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship. “*Textbooks*” includes books or materials used for extracurricular activities including sporting events, musical or dramatic events, speech activities, driver’s education, or programs of a similar nature.

f. “*Tuition*” means any charges for the expenses of personnel, buildings, equipment, and materials other than textbooks, and other expenses of elementary or secondary schools which relate to the teaching only of those subjects legally and commonly taught in public elementary and secondary schools in this state and which do not relate to the teaching of religious tenets, doctrines, or worship, the purpose of which is to inculcate those tenets, doctrines, or worship. “*Tuition*” includes those expenses which relate to extracurricular activities including sporting events, musical or dramatic events, speech activities, driver’s education, or programs of a similar nature.

g. “*Volunteer fire fighter*” means an individual that meets both of the following requirements:

(1) The individual is an active member of an organized volunteer fire department in this state or is performing services as a volunteer fire fighter for a municipality, township, or benefited fire district at the request of the chief or other person in command of the fire department of the municipality, township, or benefited fire district, or of any other officer of the municipality, township, or benefited fire district having authority to demand such service. A person performing such services shall not be classified as a casual employee.

(2) The individual has met the minimum training standards established by the fire service training bureau pursuant to [chapter 100B](#).

2. There shall be deducted from but not to exceed the tax, after the tax is computed as provided in [this subchapter](#), the following:

a. A personal exemption credit in the following amounts:

(1) For an estate or trust, a single individual, or a married person filing a separate return, forty dollars.

(2) For a head of household, or a husband and wife filing a joint return, eighty dollars.

(3) For each dependent, an additional forty dollars.

(4) For a single individual, husband, wife, or head of household, an additional exemption of twenty dollars for each of said individuals who has attained the age of sixty-five years before the close of the tax year or on the first day following the end of the tax year.

(5) For a single individual, husband, wife, or head of household, an additional exemption of twenty dollars for each of said individuals who is blind at the close of the tax year. For the purposes of this subparagraph, an individual is blind only if the individual’s central visual acuity does not exceed twenty-two hundredths in the better eye with correcting lenses, or if the individual’s visual acuity is greater than twenty-two hundredths but is accompanied by a

limitation in the fields of vision such that the widest diameter of the visual field subtends an angle no greater than twenty degrees.

b. A tuition credit equal to twenty-five percent of the first two thousand dollars which the taxpayer has paid to others for each dependent in grades kindergarten through twelve, for tuition and textbooks of each dependent who is receiving private instruction or who is attending an elementary or secondary school situated in Iowa, which school is accredited or approved under [section 256.11](#), which is not operated for profit, and which adheres to the provisions of the federal Civil Rights Act of 1964 and [chapter 216](#). Notwithstanding any other provision, all other credits allowed under [this subsection](#) shall be deducted before the tuition credit under this paragraph. The department, when conducting an audit of a taxpayer's return, shall also audit the tuition tax credit portion of the tax return.

c. (1) A volunteer fire fighter and volunteer emergency medical services personnel member credit equal to two hundred fifty dollars to compensate the taxpayer for the voluntary services if the volunteer served for the entire tax year. A taxpayer who is a paid employee of an emergency medical services program or a fire department and who is also a volunteer emergency medical services personnel member or volunteer fire fighter in a city, county, or area governed by an agreement pursuant to [chapter 28E](#) where the emergency medical services program or fire department performs services, shall qualify for the credit provided under this paragraph "c".

(2) If the taxpayer is not a volunteer fire fighter or volunteer emergency medical services personnel member for the entire tax year, the maximum amount of the credit shall be prorated and the amount of credit for the taxpayer shall equal the maximum amount of credit for the tax year, divided by twelve, multiplied by the number of months in the tax year the taxpayer was a volunteer. The credit shall be rounded to the nearest dollar. If the taxpayer is a volunteer during any part of a month, the taxpayer shall be considered a volunteer for the entire month. If the taxpayer is a volunteer fire fighter and a volunteer emergency medical services personnel member during the same month, a credit may be claimed for only one volunteer position for that month.

(3) The taxpayer is required to have a written statement from the fire chief or other appropriate supervisor verifying that the taxpayer was a volunteer fire fighter or volunteer emergency medical services personnel member for the months for which the credit under this paragraph "c" is claimed.

d. (1) A reserve peace officer credit equal to two hundred fifty dollars to compensate the taxpayer for services as a reserve peace officer if the reserve peace officer served for the entire tax year.

(2) If the taxpayer is not a reserve peace officer for the entire tax year, the maximum amount of the credit shall be prorated and the amount of credit for the taxpayer shall equal the maximum amount of credit for the tax year, divided by twelve, multiplied by the number of months in the tax year the taxpayer was a reserve peace officer. The credit shall be rounded to the nearest dollar. If the taxpayer is a reserve peace officer any part of a month, the taxpayer shall be considered a reserve peace officer for the entire month.

(3) If the taxpayer is a reserve peace officer during the same month as the taxpayer is a volunteer fire fighter or volunteer emergency medical services personnel member, as defined in [this section](#), a credit may be claimed for only one position for that month under either paragraph "c" or this paragraph "d".

(4) The taxpayer is required to have a written statement from the chief of police, sheriff, commissioner of public safety, or other appropriate supervisor verifying that the taxpayer was a reserve peace officer for the months for which the credit under this paragraph "d" is claimed.

3. For the purpose of [this section](#), the determination of whether an individual is married shall be made in accordance with section 7703 of the Internal Revenue Code.

[C35, §6943-f12; C39, §6943.044; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §422.12]

[83 Acts, ch 179, §9, 10, 22](#); [84 Acts, ch 1305, §32](#); [86 Acts, ch 1236, §6, 7](#); [86 Acts, ch 1241, §15](#); [87 Acts, ch 233, §494](#); [88 Acts, ch 1028, §22, 23](#); [89 Acts, ch 296, §42](#); [90 Acts, ch 1248, §9](#); [91 Acts, ch 159, §13](#); [95 Acts, ch 206, §2, 4](#); [96 Acts, ch 1168, §2, 3](#); [98 Acts, ch 1177, §7 – 10](#); [2006 Acts, ch 1158, §21](#); [2007 Acts, ch 161, §21, 22](#); [2009 Acts, ch 133, §140](#); [2012 Acts, ch](#)

1103, §1 – 4; 2014 Acts, ch 1103, §1 – 5; 2015 Acts, ch 29, §50 – 52; 2020 Acts, ch 1062, §94; 2021 Acts, ch 80, §262; 2021 Acts, ch 139, §7, 8, 10, 11; 2021 Acts, ch 177, §73 – 75

Referred to in §2.48, 96.3, 216B.3, 422.5, 422.10B, 422.11, 422.11A, 422.11C, 422.11D, 422.11E, 422.11F, 422.11H, 422.11J, 422.11L, 422.11O, 422.11P, 422.11Q, 422.11R, 422.11S, 422.11T, 422.11U, 422.11V, 422.11W, 422.11Y, 422.11Z, 422.12A, 422.12B, 422.12N, 422.16

Subsection 1, paragraph c applies retroactively to January 1, 2021, for tax years beginning on or after that date; 2021 Acts, ch 139, §11
2021 amendment to subsection 2, paragraph b applies retroactively to January 1, 2021, for tax years beginning on or after that date; 2021 Acts, ch 139, §11

2021 amendment to subsection 2, paragraph c, subparagraph 1 applies retroactively to January 1, 2021, for tax years beginning on or after that date; 2021 Acts, ch 177, §75

2021 amendment to subsection 2, paragraph d, subparagraph 1 applies retroactively to January 1, 2021, for tax years beginning on or after that date; 2021 Acts, ch 177, §75

Subsection 1, NEW paragraph c and former paragraphs c – f redesignated as d – g

Subsection 2, unnumbered paragraph 1 amended

Subsection 2, paragraph b amended

Subsection 2, paragraph c, subparagraph (1) amended

Subsection 2, paragraph d, subparagraph (1) amended