261—115.7(15E) Claiming the tax credits. To claim a tax credit under this chapter, a taxpayer must include with that taxpayer's tax return a certificate issued pursuant to this chapter when the return is filed with the department of revenue. For more information on claiming tax credits, see department of revenue rules 701—42.22(15E,422), 701—52.21(15E,422), and 701—58.11(15E,422).

[**ARC 0009C**, IAB 2/8/12, effective 3/14/12; **ARC 2541C**, IAB 5/25/16, effective 6/29/16; **ARC 6242C**, IAB 3/9/22, effective 4/13/22]