

**701—301.1(422) Who must file.****301.1(1) Residents of Iowa.**

*a. Residents under 65 years of age.* For each taxable year, every resident of Iowa, except any resident claimed as a dependent on another person's return, whose net income is greater than \$13,500 in the case of married persons, heads of household, and surviving spouses or greater than \$9,000 in the case of single persons or married persons filing separately must make, sign, and file a return. In the case of married persons filing separately, if the combined net income of both spouses exceeds \$13,500, both spouses must make, sign, and file a return even if one of the spouse's net income is \$9,000 or less. Each resident who is claimed as a dependent on another person's return and whose net income is \$5,000 or more must make, sign, and file a return. For purposes of this subrule, the portion of a lump-sum distribution subject to separate federal tax, the federal standard deduction or itemized deductions to the extent it does not exceed federal adjusted gross income, the personal exemption allowed for federal purposes, the qualified business income deduction allowed for federal purposes, and any net operating loss carryover are included in net income to determine if a person must file a return.

*b. Residents 65 years of age or older.* For each taxable year, every resident of Iowa, except any resident claimed as a dependent on another person's return, who is at least 65 years of age or older on December 31 of the tax year, whose net income is greater than \$32,000 in the case of married persons, heads of household, and surviving spouses or greater than \$24,000 in the case of single persons or married persons filing separately must make, sign, and file a return. In the case of married persons filing separately, if the combined net income of both spouses exceeds \$32,000, both spouses must make, sign, and file a return even if one of the spouse's net income is \$24,000 or less. For married persons, for purposes of this paragraph, only one spouse is required to be at least 65 years of age or older on December 31 of the tax year. Each resident who is claimed as a dependent on another person's return and whose net income is \$5,000 or more must make, sign, and file a return.

For purposes of this subrule, the portion of a lump-sum distribution subject to separate federal tax, the federal standard deduction or itemized deductions to the extent it does not exceed federal adjusted gross income, the personal exemption allowed for federal purposes, the qualified business income deduction allowed for federal purposes, and any net operating loss carryover taken for federal purposes are included in net income to determine if a person must file a return.

**301.1(2) Nonresidents of Iowa.**

*a. Nonresidents under 65 years of age.* For each taxable year, every nonresident of Iowa must make, sign, and file an Iowa return if the nonresident has a net income of \$1,000 or more from Iowa sources and meets one or more of the following conditions: (1) has a net income from all sources that is greater than \$13,500 in the case of married persons, heads of household, and surviving spouses, (2) has a net income from all sources greater than \$9,000 in the case of single persons, (3) has a net income from all sources greater than \$9,000 in the case of married persons filing separately; however, if the combined net income of both spouses exceeds \$13,500, both spouses must make, sign, and file a return even if one of the spouse's net income is \$9,000 or less, or (4) is claimed as a dependent on another person's return and has a net income from all sources of at least \$5,000. For purposes of this paragraph, the portion of a lump-sum distribution subject to separate federal tax that is allocable to Iowa is included in net income to determine if the nonresident has sufficient net income from Iowa sources to make and file a return. In determining net income from all sources, the portion of a lump-sum distribution subject to separate federal tax, the federal standard deduction or itemized deductions to the extent it does not exceed federal adjusted gross income, the personal exemption allowed for federal purposes, the qualified business income deduction allowed for federal purposes, and any net operating loss carryover are included in net income to determine if a person must file a return.

*b. Nonresidents 65 years of age or older.* For these taxable years, every nonresident of Iowa must make, sign, and file an Iowa return if the nonresident has a net income of \$1,000 or more from Iowa sources and meets one or more of the following conditions: (1) has a net income from all sources that is greater than \$32,000 in the case of married persons, heads of household, and surviving spouses, (2) has a net income from all sources greater than \$24,000 in the case of single persons, (3) has a net income from all sources greater than \$24,000 in the case of married persons filing separately; however, if the combined net

income of both spouses exceeds \$32,000, both spouses must make, sign, and file a return even if one of the spouse's net income is \$24,000 or less, or (4) is claimed as a dependent on another person's return and has a net income from all sources of at least \$5,000. For married persons, for the purposes of this paragraph, only one spouse is required to be 65 years of age or older on December 31 of the tax year. For purposes of this subrule, the portion of a lump-sum distribution subject to separate federal tax that is allocable to Iowa is included in net income to determine if the nonresident has sufficient net income from Iowa sources to make and file a return. In determining net income from all sources, the portion of a lump-sum distribution subject to separate federal tax, the federal standard deduction or itemized deductions to the extent it does not exceed federal adjusted gross income, the personal exemption allowed for federal purposes, the qualified business income deduction allowed for federal purposes, and any net operating loss carryover are included in net income to determine if a person must file a return.

**301.1(3)** *Part-year residents of Iowa.*

*a. Part-year residents under 65 years of age.* For each taxable year, every part-year resident of Iowa must make, sign, and file a return if the individual has a net income of \$1,000 or more from Iowa sources and meets one or more of the following conditions: (1) has a net income from all sources that is greater than \$13,500 in the case of married persons, heads of household, and surviving spouses, (2) has a net income from all sources that is greater than \$9,000 in the case of a single person, (3) has a net income from all sources greater than \$9,000 in the case of married persons filing separately; however, if the combined net income of both spouses exceeds \$13,500, both spouses must make, sign, and file a return even if one of the spouse's net income is \$9,000 or less, or (4) is claimed as a dependent on another person's return and had a net income from all sources of \$5,000 or more. For purposes of this paragraph, the portion of a lump-sum distribution that is allocable to Iowa is included in net income to determine if the person has sufficient net income from Iowa sources to make and file a return. In determining net income from all sources, the portion of a lump-sum distribution subject to separate federal tax, the federal standard deduction or itemized deductions to the extent it does not exceed federal adjusted gross income, the personal exemption allowed for federal purposes, the qualified business income deduction allowed for federal purposes, and any net operating loss carryover are included in net income to determine if a person must file a return.

*b. Part-year residents 65 years of age or older.* For these taxable years, every part-year resident of Iowa must make, sign, and file an Iowa return if the part-year resident has a net income of \$1,000 or more from Iowa sources and meets one or more of the following conditions: (1) has a net income from all sources that is greater than \$32,000 in the case of married persons, heads of household, and surviving spouses, (2) has a net income from all sources greater than \$24,000 in the case of single persons, (3) has a net income from all sources greater than \$24,000 in the case of married persons filing separately; however, if the combined net income of both spouses exceeds \$32,000, both spouses must make, sign, and file a return even if one of the spouse's net income is \$24,000 or less, or (4) is claimed as a dependent on another person's return and has a net income from all sources of at least \$5,000. For married persons, for the purposes of this paragraph, only one spouse is required to be 65 years of age or older on December 31 of the tax year. For purposes of this subrule, the portion of a lump-sum distribution subject to separate federal tax that is allocable to Iowa is included in net income to determine if the part-year resident has sufficient net income from Iowa sources to make and file a return. In determining net income from all sources, the portion of a lump-sum distribution subject to separate federal tax, the federal standard deduction or itemized deductions to the extent it does not exceed federal adjusted gross income, the personal exemption allowed for federal purposes, the qualified business income deduction allowed for federal purposes, and any net operating loss carryover are included in net income to determine if a person must file a return.

**301.1(4)** *Incapacity to file a return.* If a taxpayer is physically or mentally unable to make a return, the return shall be made by a duly authorized agent, guardian or other person charged with the care of the person or property of such taxpayer. A power of attorney must accompany a return made by an agent or guardian.

**301.1(5)** *Minimum income requirement.* See rules 701—302.1(422) to 701—302.52(422) and any subsequent rules in 701—Chapter 302 for the computation of net income to determine if a taxpayer meets the minimum filing requirements described in subrules 301.1(1), 301.1(2), and 301.1(3).

**301.1(6)** *Final return.* If a taxpayer has died during the year, see paragraph 301.4(2) “d.”

**301.1(7)** *Returns filed for refund.* A taxpayer whose Iowa source net income or all source net income is less than the amount for which the filing of an Iowa individual income tax return is required must file a return to receive a refund of Iowa income tax withheld or Iowa estimated tax paid in the tax year or to receive a refund from an Iowa refundable tax credit.

This rule is intended to implement Iowa Code sections 422.5 and 422.13.

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