

**701—303.7(422) Itemized deductions—part-year residents.**

**303.7(1)** Reserved.

**303.7(2)** For tax years beginning on or after January 1, 1982, itemized deductions attributable to Iowa by part-year residents shall be the itemized deductions allowable for resident taxpayers.

This rule is intended to implement Iowa Code sections 422.7, 422.8 and 422.9.

[Editorial change: IAC Supplement 11/2/22]