

**701—41.7(422) Itemized deductions—part-year residents.**

**41.7(1)** Rescinded IAB 3/26/08, effective 4/30/08.

**41.7(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.