

701—303.8(422) Itemized deductions—nonresidents.

303.8(1) Reserved.

303.8(2) For tax years beginning on or after January 1, 1982, itemized deductions attributable to Iowa by nonresidents shall be the itemized deductions available for resident taxpayers.

This rule is intended to implement Iowa Code sections 422.5, 422.7 and 422.9.

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