

**701—602.17(15E,422) Charitable contributions relating to the endow Iowa tax credit.** For tax years beginning on or after January 1, 2010, a taxpayer who claims an endow Iowa tax credit in accordance with rule 701—601.13(15E,422) cannot claim a deduction for charitable contributions under Section 170 of the Internal Revenue Code for the amount of the contribution for which the tax credit is claimed for Iowa tax purposes.

This rule is intended to implement Iowa Code section 15E.305.  
[ARC 1303C, IAB 2/5/14, effective 3/12/14; Editorial change: IAC Supplement 11/2/22; Editorial change: IAC Supplement 10/18/23]