

# TECHNICAL CORRECTION RELATING TO FILING THRESHOLD FOR CERTAIN TAXPAYERS

## **Prior Law**

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There was a conflict between two provisions in Iowa law regarding the filing requirement for taxpayers other than married persons, heads of household, or surviving spouses. Iowa Code section 422.5(3)(a) did not impose tax on these individuals if their net income was \$9,000 or less. Iowa Code section 422.13(1)(a) required that a tax return be filed for these individuals if the net income was \$9,000 or more. If these taxpayers had net income of exactly \$9,000, it was unclear whether an Iowa return should be filed.

## **New Provisions**

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Iowa Code section 422.13(1)(a) was amended to provide that an Iowa return is filed for these individuals if the net income is more than \$9,000. This will provide that if these individuals have net income of \$9,000, an Iowa return is not required to be filed.

## **Section Amended**

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Section 8 of 2012 Iowa Acts Senate File 2328 amends section 422.13, subsection 1, paragraph a, Code 2011.

## **Effective Date**

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July 1, 2012, for tax years beginning on or after that date.