



Taxpayers using filing status 1, Single, and not claimed as a dependent on another person's Iowa return may owe less tax by using this worksheet.

1. Enter:
  - (a) Net income from line 26, IA 1040 ..... (a) \_\_\_\_\_
  - (b) Pension exclusion from line 21, IA 1040..... (b) \_\_\_\_\_
  - (c) Reportable Social Security benefits from line 11 of  
the Social Security Worksheet. See instructions for  
Step 4 of IA 1040 ..... (c) \_\_\_\_\_

Total. Add (a), (b), and (c)..... 1. \_\_\_\_\_
2. Enter \$9,000 on this line if you are 64 or younger.  
Enter \$24,000 if you are 65 or older as of 12/31/14 ..... 2. \_\_\_\_\_
3. Subtract line 2 from line 1 ..... 3. \_\_\_\_\_
4. Enter the amount from line 47, IA 1040 ..... 4. \_\_\_\_\_
5. Compare lines 3 and 4. Enter the smaller number here. If this number is  
different than the one on line 47, IA 1040, substitute this number. Write "tax  
reduction" to the left of line 47 ..... 5. \_\_\_\_\_