



## Iowa Department of Revenue

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### **Tax Reminder: No Age Restriction for Military Retirement Benefits Exclusion**

**Des Moines, Iowa, April 24, 2015** --The Iowa Department of Revenue reminds qualified taxpayers and tax professionals that military retirement benefits are excluded from Iowa Income Tax regardless of a taxpayer's age. Unlike the general pension exemption of \$6,000/\$12,000, **there is no age restriction on the exclusion for military retirement benefits.**

Iowa Code sections 422.7(31A) and (31B) provide an exclusion from Iowa Individual Income Tax for military retirement benefits retroactive to tax years beginning on or after January 1, 2014. The retirement pay is only deductible to the extent it is included in the taxpayer's federal adjusted gross income. The exclusion also applies to military survivor benefits received under U.S.C. 1448. It is available for both residents and nonresidents of Iowa.

More tax information for veterans and those serving in the military and their spouses is available on the Department of Revenue's website at <https://tax.iowa.gov/military-tax-information>

Iowa Income tax is due April 30. Visit our website for details on how to eFile your 2014 taxes, file an extension, or file an amended return. <https://tax.iowa.gov>

The mission of the Iowa Department of Revenue is to serve Iowans and support state government by collecting all taxes required by law, but no more.

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