

Iowa Income Tax Returns

I'm a Dependent on Another Person's
Iowa Income Tax Return

Do I Need to File?

Tax information for individuals
from the

IOWA  Department of **REVENUE**



To find out if you must file...

You need to know the amount of

your net income

for the year.

What is my Net Income?

- Net income is the amount from
 - Line 26 of the IA 1040 **OR** line 4 of the IA 1040A
(see [Individual Income Tax Forms.](#))

- To determine if you need to file a return, you must add the following amounts to net income:
 - Pension exclusion from line 21 of the IA 1040 (see [Individual Income Tax Forms.](#))
 - Social Security phase-out amount from line 12 of the [Iowa Social Security worksheet](#)
 - Any [lump-sum distribution](#) separately taxed on [federal form 4972](#)
 - Any net operating loss carryover.

As a dependent on another person's Iowa return, you must file an Iowa income tax return if you had net income of **\$5,000 or more.**

How do I file?

- See our Web site for [filing options](#).
- You may be eligible to [eFile for free](#).
 - Get your refund in days instead of weeks.
 - Its fast, accurate, and secure.

Questions?

- Call us: 8 a.m. - 4:15 p.m. Central Time
515-281-3114 or
1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)
- E-mail us at idr@iowa.gov