

Iowa Income Tax Returns

I'm Subject to Iowa
Lump-Sum Tax

Do I Need to File?

Tax information for individuals
from the

IOWA  Department of **REVENUE**

What is the Iowa Lump-Sum Tax?

- Iowa lump-sum tax applies only if [IRS form 4972](#) was used to compute the federal tax on any portion of a lump-sum distribution.
- If there is no federal lump-sum tax, then there is no Iowa lump-sum tax.

Do I have to file?

Yes.

If you are an Iowa Resident or Part-Year Resident

and

Iowa lump-sum tax applies to you,

you must file an Iowa Tax Return.

What if I'm a Part-Year Resident or Nonresident?

- If subject to Iowa lump-sum tax, part-year residents must file an Iowa return, even if Iowa income is less than \$1,000.
- Nonresidents are not subject to Iowa lump-sum tax.

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