

Iowa Income Tax Returns

I'm in the Military

Do I Need to File?

Tax information for individuals
from the

IOWA  Department of **REVENUE**

If Iowa is your legal residence,
even though you are stationed
outside of Iowa,
you must file an Iowa income tax return
if you meet the income requirements.

NOTE: Beginning with tax year 2011, an Iowa income tax exemption applies to all pay received from the federal government for military service performed while on active duty status in the armed forces, the armed forces military reserve, or the national guard.

To find out if you must file...

You must know the amount of

your net income

for the year and

your filing status.

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.

What is my filing status?

- Choose one, as of December 31 of the tax year:
 - Single; Status 1 = Unmarried, divorced or legally separated
 - Married Filing Joint; Status 2 = Married or your spouse died during the tax year and you did not remarry (if your spouse died and had income, you can also file status 3 or 4)
 - Married Filing Separately on a Combined Return; Status 3 = Married, filing separately on the same form
 - Married Filing Separate; Status 4 = Married, filing separately on two forms
 - Head of Household; Status 5 = Head of Household for federal income tax purposes
 - Qualifying Widow / Widower; Status 6 = Widow or Widower for federal income tax purposes

For Iowa Residents Filing Status 1:

- You must file an Iowa return if you meet these net income requirements:
 - Your net income is more than \$9,000.
 - If you are 65 or older by the end of the tax year, you only need to file if your net income is more than \$ 24,000.

For Iowa Residents Filing Status 2, 3, 4, 5, or 6:

- The income of both spouses must be included when determining if you must file.
- You must file an Iowa return if you meet these net income requirements:
 - A net income of more than \$13,500.
 - If you are 65 or older at the end of the tax year, you only need to file if your net income is more than \$ 32,000.

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