

# Iowa Income Tax Returns

I'm Subject to  
Iowa Minimum Tax

Do I Need to File?

Tax information for individuals  
from the

**IOWA**  Department of **REVENUE**

# What is the Iowa Minimum Tax?

The Iowa minimum tax is imposed, for the most part, on the same tax preference items and adjustments on which federal minimum tax is imposed.

**You may be subject to Iowa minimum tax even if you have no liability for federal minimum tax.**

See IA 6251 on our [Individual Income Tax Forms](#) Web page for more details.

# Do I have to file?

Yes.

If the Iowa Minimum Tax applies to you,  
you must file an Iowa Tax Return.

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

If you are subject to Iowa minimum tax, you must file an Iowa return, even if your Iowa income is less than \$1,000.

# 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](mailto:idr@iowa.gov)