

Iowa Income Tax Returns

I'm a Nonresident

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 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 Nonresidents Filing Status 1:

- You must file an Iowa income tax return if your net income from Iowa sources on **line 26 of the IA 126** was \$1,000 or more (see [Individual Income Tax Forms](#)).

AND

- Your net income on **line 26 of the IA 1040** is more than \$9,000 (see [Individual Income Tax Forms](#)).
- **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 Nonresidents 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 income tax return if your net income from Iowa sources on **line 26 of the IA 126** was \$1,000 or more (see [Individual Income Tax Forms](#)).

AND

- Your net income on **line 26 of the IA 1040** is more than \$13,500 (see [Individual Income Tax Forms](#)).
- **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 \$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