

Step 9: Signature

Third Party Disclosure Designee: If the taxpayer would like to designate an individual to discuss this return with the Department, complete this section with that individual's information.

An individual listed in this section will be able to discuss and receive information from the Department about this return. This authorization is specific to the individual income tax return for this tax year. If the taxpayer wishes to have this individual represent the taxpayer on other matters, or for other tax years, the taxpayer must submit an IA 8821 Tax Information Disclosure Designation or IA 2848 Power of Attorney.

This authorization is limited to the ability to discuss the return and receive return information from the Department. It does not authorize the individual to act on behalf of the taxpayer or to appoint another person as Power of Attorney for the taxpayer.

Preparer Information: If the return was prepared by someone other than the taxpayer, all lines for preparer information must be completed. Enter the Preparer Tax Identification Number (PTIN) issued by the IRS for the preparer's identification. A Tax Return Preparer as defined by Iowa Code section 421.62 may be subject to penalty for failure to include their PTIN.

Refunds are not issued if returns are not signed. If you and your spouse file a joint return, both of you must sign. Deceased Taxpayer: If your spouse died and you are filing a joint return, write on the deceased's signature line "Filing as a surviving spouse," check the box, and enter the date of death. Also, enclose any forms required to be filed with your federal return, such as federal form 1310 or a copy of the court certificate showing your appointment as a personal representative of the decedent.

Reportable Social Security Worksheet

While Social Security benefits are excluded from income when computing tax, some Social Security benefits are included as income in determining whether a taxpayer qualifies for the health insurance deduction. The Reportable Social Security benefit is calculated using the worksheet below.

1. Enter the amount from form(s) SSA-1099, box 5. If you filed a joint federal return, enter the totals for both spouses. Do not include Railroad Retirement benefits from form RRB-1099..... 1. _____
2. Enter one-half of line 1 amount..... 2. _____
3. Enter amounts from the federal form 1040 on lines 1z, 2b, 3b, 4b, 5b, 7, and 8 3. _____
4. Enter one-half of any Railroad Retirement Social Security benefits from RRB-1099. * 4. _____
5. Enter any depreciation and section 179 adjustment from IA 1040, Schedule 1, line 9 and all other Iowa nonconformity adjustments to compute correct amount 5. _____
6. Enter the amount from your federal 1040, line 2a 6. _____
7. Add lines 2 through 6 7. _____
8. Enter total adjustments from federal form 1040, Schedule 1, lines 11 through 20, plus any write-in adjustments you entered on federal form 1040, Schedule 1, line 26 8. _____
9. Subtract line 8 from line 7 9. _____
10. Enter one of the following amounts based on the federal filing status used on form 1040.
 - a. Single, head of household, qualifying widow(er): enter \$25,000.
 - b. Married filing joint: enter \$32,000.
 - c. Married filing separate: enter -0- if you lived with your spouse at any time in 2023 or \$25,000 if you did not live with your spouse at any time in 2023..... 10. _____
11. Subtract line 10 from line 9. If zero or less, enter -0-. If line 11 is zero, stop here. None of the Social Security benefits are reportable. If line 11 is more than zero go to line 12 11. _____
12. Enter one-half of line 11 12. _____
13. Iowa Reportable Social Security benefits: Enter the smaller of line 2 or line 12 13. _____

*Include the following incomes or adjustments to income on line 3 if applicable (these were excluded from federal adjusted gross income): Foreign earned income, income excluded by residents of Puerto Rico, American Samoa, and proceeds from savings bonds used for higher education and employer-provided adoption benefits. Although Railroad Retirement benefits are not taxable, one-half of the benefits received must be used to determine the amount of Social Security benefits that are reportable to Iowa. For purposes of determining reportable Social Security benefits, you must also include interest from federal securities.