

Taxpayers using filing status 1, Single, and not claimed as a dependent on another person's Iowa return may owe less tax by using this worksheet.

1. Enter:
  - a. Iowa taxable income from IA 1040, line 4..... 1a. \_\_\_\_\_
  - b. Itemized/standard deduction from federal form 1040, line 12..... 1b. \_\_\_\_\_
  - c. Personal exemption deduction allowed for federal purposes ..... 1c. \_\_\_\_\_
  - d. QBI deduction from federal form 1040, line 13..... 1d. \_\_\_\_\_
  - e. Net Operating Loss carryover from IA 1040 Schedule 1, line 17b..... 1e. \_\_\_\_\_
  - f. Lump Sum Tax distributions of taxable income reported on federal form 4972, line 8 ..... 1f. \_\_\_\_\_Total. Add 1a through 1f ..... 1. \_\_\_\_\_
2. Age as of 12/31/2024:  
Enter \$9,000 if you were 64 or younger OR  
Enter \$24,000 if you were 65 or older..... 2. \_\_\_\_\_
3. Subtract line 2 from line 1 ..... 3. \_\_\_\_\_
4. Enter the amount from IA 1040, line 12 ..... 4. \_\_\_\_\_
5. Compare lines 3 and 4. Enter the smaller number here and on IA 1040, line 12.  
Check the box on IA 1040, step 5 if the amount on line 3 is used ..... 5. \_\_\_\_\_