



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 12/31/2025:

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. _____