

TAX CREDIT e-FILING LANGUAGE CLARIFICATION

Prior Law _____

Various provisions under Iowa Code chapters 15, 15E, 16, 175, 404A, 422, 437A, and 476B instruct taxpayers seeking a credit to “attach” a credit certificate to their tax return.

New Provisions _____

Division III of this Act changes the word “attach” to “include” in various sections under Iowa Code chapters 15, 15E, 16, 175, 404A, 422, 437A, and 476B. This change is intended to offer clarity to taxpayers seeking to claim a credit who choose to e-file their tax return. Such taxpayers are prompted to enter the tax credit certificate on the electronic return.

Section Amended _____

Sections 3 through 18 of 2014 Iowa Acts House File 2438 amend Iowa Code chapters 15, 15E, 16, 175, 404A, 422, 437A, 476B and 476C, Code 2014 to reflect the language change.

Effective Date _____

July 1, 2014