



For taxpayers using filing status 1, Single, and not claimed as a dependent on another person's Iowa return

Taxpayers using filing status 1 are not eligible to use the alternate tax computation; however, a single taxpayer who is not claimed as a dependent on another person's Iowa return may pay less tax by using this worksheet.

1. Add:

- (a) Net income from line 26, IA 1040 (a) _____
- (b) Pension exclusion from line 21, IA 1040 (b) _____
- (c) Social Security Phase-out from line 12 of the
Social Security Worksheet. See instructions
for line 13 of IA 1040. (c) _____

Total. Add (a), (b), and (c)..... 1. _____

2. Write \$9,000 on this line if you are 64 or younger.
Write \$24,000 if you are 65 or older as of 12/31/09. **2.** _____

3. Subtract line 2 from line 1. **3.** _____

4. Enter the amount from line 50, IA 1040. **4.** _____

5. Compare lines 3 and 4. Enter the smaller number here. If this number
is different than the one on line 50, IA 1040, substitute this number.
Write "tax reduction" to the left of line 50. **5.** _____