

**2017 Iowa Code**

**Title X - FINANCIAL RESOURCES**

**Chapter 422 - INDIVIDUAL INCOME, CORPORATE, AND FRANCHISE TAXES**

**Section 422.3 - Definitions controlling chapter.**

**Universal Citation:** IA Code § 422.3 (2017)

5. “Internal Revenue Code” means the Internal Revenue Code of 1954, prior to the date of its redesignation as the Internal Revenue Code of 1986 by the Tax Reform Act of 1986, or means the Internal Revenue Code of 1986 as amended to and including January 1, 2015.