

2017 Iowa Code

Title X - FINANCIAL RESOURCES

Chapter 422 - INDIVIDUAL INCOME, CORPORATE, AND FRANCHISE TAXES

Section 422.32 - Definitions.

1. For the purpose of this division and unless otherwise required by the context:

h. “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.