

351—3.2(68A) Distribution of funds.

3.2(1) *Multiple parties.* If two political parties are listed on the Iowa individual income tax return for a tax year for purposes of the checkoff to the Iowa election campaign fund and a taxpayer designates on the return that the checkoff contribution is to be divided between the political parties, the contribution shall be divided equally between the two political parties. However, if more than two political parties are listed on the income tax return for the checkoff to the Iowa election campaign fund, the contribution shall be divided among the political parties pursuant to Iowa Code Supplement section 68A.602.

3.2(2) *Effect of filed return.* A checkoff made on a return filed with the Iowa department of revenue cannot be changed or revoked. Once a check is certified, the designation shall not be rescinded if the taxpayer later amends the return to reduce the tax liability to zero. A tax return containing a political checkoff must be filed within 12 months after the close of the taxpayer's tax year for the checkoff to be counted.

This rule is intended to implement Iowa Code Supplement sections 68A.601 and 68A.602.