

Name(s): \_\_\_\_\_ Social Security Number (SSN): \_\_\_\_\_

**Part I – Information about your eligible adopted child**

- 1. Child's full name: \_\_\_\_\_
- 2. Child's identifying number: \_\_\_\_\_
- 3. Was the adopted child placed in Iowa?  
Yes  ..... Continue to line 4.  
No  ..... Stop. You are not eligible to take this credit.
- 4. Has the adoption been finalized?  
Yes  ..... Continue to line 5.  
No  ..... Stop. You are not eligible to take this credit.
- 5. Year the adoption became final: \_\_\_\_\_
- 6. Child's age at adoption: \_\_\_\_\_
- 7. Name of other adoptive parent if not included on the IA 1040: \_\_\_\_\_
- 8. SSN of other adoptive parent: \_\_\_\_\_

**Part II – Iowa Adoption Tax Credit calculation**

- 9. If the adoption for this child was finalized during 2024, include the adoption expenses paid or incurred prior to or during this tax year. If the adoption was finalized prior to 2024, include expenses paid or incurred during this tax year only. (If filing claims separately, see instructions.) ..... 9. \_\_\_\_\_
- 10. Total adoption expenses included in line 9 that were reimbursed by an employer or other entity ..... 10. \_\_\_\_\_
- 11. Total qualified adoption expenses paid or incurred for this child. Subtract line 10 from line 9 ..... 11. \_\_\_\_\_
- 12. Iowa Adoption Tax Credits claimed for the adoption of this child by this taxpayer in other tax years ..... 12. \_\_\_\_\_
- 13. Iowa Adoption Tax Credits claimed for the adoption of this child by other taxpayers in this or other tax years ..... 13. \_\_\_\_\_
- 14. Other credits claimed. Add lines 12 and 13 ..... 14. \_\_\_\_\_
- 15. Subtract line 14 from \$5,000. Cannot be less than zero ..... 15. \_\_\_\_\_
- 16. Iowa Adoption Tax Credit. Enter the smaller of line 11 or 15. Also enter in column K of Part II on the 2024 IA 148 Tax Credits Schedule ..... 16. \_\_\_\_\_

**IA 148 Tax Credits Schedule must be completed.**



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The Iowa Adoption Tax Credit equals the smaller of \$5,000 or the qualified adoption expenses paid or incurred by the taxpayer in connection with the adoption of a child by the taxpayer. Include only one adopted child per IA 177.

If you and your spouse adopted the child together and file jointly, complete only one IA 177 as only one credit may be claimed between the two of you. If you and your spouse file separately, each spouse must complete an IA 177 as the credit must be divided between the two of you. If you and another adoptive parent each paid qualified adoption expenses to adopt the same child, you must each complete an IA 177. Expenses may be divided as agreed between the adoptive parents when completing two IA 177 forms.

“Qualified adoption expenses” are unreimbursed expenses paid or incurred in connection with the adoption of a child, including medical and hospital expenses of the biological mother that are incident to the child’s birth, welfare agency fees, legal fees, and all other fees and costs related to the adoption.

The credit can only be claimed once an adoption is finalized. You may not claim the credit for expenses related to an adoption that has not become final.

The child must be permanently placed in Iowa by an adoption service provider or by an agency meeting the requirements of the Interstate Compact on the Placement of Children.

**Line 2:** The child’s identifying number can be a Social Security Number (SSN), an adoption taxpayer identification number, or an individual taxpayer identification number. Leave the line blank if no number is available.

**Line 7:** If you and another person adopted the child, report the name of the other parent if not reported on the IA 1040.

**Line 8:** If you and another person adopted the child, report the SSN of the other parent if not reported on the IA 1040. If you cannot obtain that number, you may leave the line blank.

**Line 9:** Report all the adoption expenses paid or incurred prior to or during the tax year the adoption was finalized. You may not amend a prior year return to claim the credit for qualified expenses paid or incurred prior to the year the adoption was finalized. If expenses were paid or incurred by you and your spouse and you are filing separately or by you and another adoptive parent, include only your share of the expenses.

**Line 12:** If you claimed Iowa Adoption Tax Credits for this child in a different tax year, report those amounts here. Report all amounts claimed on a married filing jointly return.

**Line 13:** Report all Iowa Adoption Tax Credit claims made by another taxpayer for this child. Include amounts paid this tax year or in a different tax year unless you made claims on a married filing jointly return.

Report the tax credit claim in column K of Part II on the 2024 IA 148 Tax Credits Schedule; use tax credit code 66 in column I and leave column J blank. If you have completed multiple IA 177 forms, report each credit separately on the IA 148.

Any tax credit in excess of tax liability can be refunded or credited to tax liability for the following year.

Include this form and the IA 148 with your IA 1040.