

Name(s): _____ Social Security Number (SSN): _____

Spouse's Name: _____ Spouse's SSN: _____

Which taxpayer is the qualifying public safety officer? Taxpayer Spouse

Tax period end date: _____

Title of your position as a qualifying public safety officer: _____

Employer/Agency: _____

Date you started employment: _____ Date you moved to Iowa: _____

State or country of prior residence: _____

Part I - Eligibility

- 1. a. Did you become a resident of Iowa after July 1, 2024?
Yes [] Continue to 1b.
No [] Stop. You are not eligible to claim this tax credit.
b. Did you establish residency in Iowa in connection with your full-time employment as a qualifying public safety officer...
c. Were you a resident of Iowa at any point in the 12-month period before you moved to Iowa...
d. At the time of filing your 2025 IA 1040 tax return, are you employed full-time as a qualifying public safety officer in Iowa AND a resident of Iowa?

Part II - Calculation of Moving Expenses

Report your qualifying moving expenses and calculate your tax credit. See instructions for further information on qualifying moving expenses.

- 2. Transportation and storage of your household goods and personal effects
3. Transportation of you and members of your household from your old home to your new home...
4. Lodging during travel from your old home to your new home
5. Meals during travel from your old home to your new home
6. Other costs which qualify as moving expenses under Internal Revenue Code section 217(b) and Treasury Regulation section 1.271-2(b)(2) through (4).

Provide a brief description of the moving expense claimed on line 6.

- 7. Tentative total expenses. Add lines 2 through 6
8. Expenses on line 7 that were reimbursed
9. Expenses on line 7 that were deducted on your federal income tax return
10. Net qualifying expenses. Subtract lines 8 and 9 from line 7
11. Public Safety Officer Moving Expense Tax Credit claimed for this move in other tax years
12. Subtract line 11 from \$2,000. Cannot be less than zero.
13. Public Safety Officer Moving Expense Tax Credit. Enter the smaller of line 10 or line 12.



Purpose of the form

The Public Safety Officer Moving Expense tax credit (tax credit) is for certain individuals who establish residency in Iowa after July 1, 2024, upon taking full-time employment as a public safety officer in Iowa. The tax credit equals the unreimbursed moving expenses paid or incurred by the taxpayer, not to exceed \$2,000 per move. The tax credit is refundable and applies to tax years beginning on or after January 1, 2024.

When to Claim the Tax Credit

The earliest year that the tax credit may be claimed is the tax year you begin full-time employment as a public safety officer in Iowa. If you incur eligible moving expenses before the tax year or in the same tax year that you start your full-time employment, you may claim the tax credit in the tax year when you start full-time employment. If your eligible moving expenses are incurred after the tax year you begin full-time employment as a public safety officer in Iowa, you may claim the tax credit in the tax year the eligible moving expenses are incurred.

Eligible Moving Expenses

Expenses may be eligible for the tax credit if they meet the definition of a moving expense under I.R.C. § 217(b) and Treas. Reg. § 1.217-2(b)(2) through (4), or if they are a reasonable expense for meals incurred during travel from your old home to your new home. Moving expenses do not qualify if your employer or another person reimburses you for the expenses, or if you deduct the expenses on your federal income tax return.

Qualifying Public Safety Officer Jobs

Your job as a public safety officer must be a full-time position. A number of jobs qualify as a Public Safety Officer for purposes of this tax credit. They include:

1. Sheriff or sheriff's deputy
2. City police officer
3. Peace officer member of the Department of Public Safety
4. Parole officer
5. Probation officer
6. Sworn special security officer employed by an institution of the Board of Regents
7. Conservation officer
8. Employee of the Department of Transportation who is designated as a peace officer
9. Employee of an aviation authority who is designated as a peace officer
10. Corrections officer

2025 IA 176-line instructions**Line 1: Eligibility**

Taxpayers must meet all the criteria in Line 1(a)-(d) to be eligible for the tax credit. Information about whether you qualify as a resident of Iowa for tax purposes may be found in the IA 1040 expanded instructions available on the Department's website, and in Iowa Administrative Code rule 701–300.17. In order to establish residency in

Iowa in connection with your full-time employment as a public safety officer, you must move to Iowa because you accepted your public safety officer job.

Line 2: Transportation and storage of your household goods and personal effects

You can include the expenses of moving your household goods and personal effects, including expenses for hauling a trailer, packing, crating, in-transit storage, and insurance. You can't deduct expenses for moving furniture or other goods you bought on the way from your old home to your new home. You can include only the cost of storing and insuring your household goods and personal effects within any period of 30 consecutive days after the day these goods and effects are moved from your former home and before they are delivered to your new home.

Line 3: Transportation of you and members of your household from your old home to your new home, not including meals and lodging.

You can deduct the reasonable expenses of traveling from your old home to your new home, including car expenses and airfare. Do not include expenses for meals or lodging on this line. You can deduct as car expenses either:

- Your actual out-of-pocket expenses, such as the amount you pay for gas and oil for your car, if you keep an accurate record of each expense; or
- The standard mileage rate of 21 cents per mile.

You can add parking fees and tolls to the amount claimed under either method. You can't deduct any part of general repairs, general maintenance, insurance, or depreciation for your car.

Line 4: Lodging during travel from your old home to your new home

Include reasonable expenses you incurred for temporary lodging during travel from your old home to your new home.

Line 5: Meals during travel from your old home to your new home

Include reasonable expenses you incurred for meals during travel from your old home to your new home.

Line 6: Other costs which qualify as moving expenses under Internal Revenue Code section 217(b).

Include any other reasonable expense that qualifies as a moving expense under I.R.C. § 217(b) and Treas. Reg. § 1.217-2(b)(2) through (4) that is not already listed on lines 2 through 5. Include an explanation of each expense in the space provided after line 6.

Line 11: Public Safety Officer Moving Expense Tax Credit claimed for this move in other tax years.

If you claimed this tax credit in previous tax years for expenses related to this move, report those tax credit amounts here.

Report line 13 amount on your 2025 IA 148 Iowa Tax Credits Schedule (41-148), Part II, column K. Use tax credit code 70.