



Legal name: _____

Social Security Number (SSN) or Federal Employer Identification Number (FEIN): _____

Pass-through entity legal name (if applicable): _____

Pass-through FEIN (if applicable): _____

Tax Credit Certificate Number issued by
Iowa Economic Development Authority (IEDA): _____

Tax Period End Date: _____

Part I – Federal credit information

1. Qualified child care facility expenditures from federal form 8882, line 1 1. _____
2. Tentative federal credit for qualified child care facility expenditures. Enter the
amount from federal form 8882, line 2 2. _____
3. Qualified child care resource and referral expenditures from federal form
8882, line 3..... 3. _____
4. Tentative federal credit for qualified child care resources and referral
expenditures. Enter the amount from federal form 8882, line 4. 4. _____
5. Total eligible federal credit claim. Add lines 2 and 4. 5. _____
6. Ineligible federal credit amount. Subtract \$150,000 from line 5.
If zero or less, enter zero. 6. _____
7. Divide line 6 by line 5. Enter as a percentage to the nearest hundredth
of a percent (ex. 72.18%). Enter 0% if line 6 was \$0..... 7. _____
8. Subtract percentage from line 7 from 100%..... 8. _____

Part II – Federal child care facility expenditure credit for Iowa tax credit purposes

9. Federal child care facility expenditures for Iowa tax credit purposes.
Multiply line 1 by line 8..... 9. _____
10. Eligible federal child care facility credit amount for Iowa tax credit purposes.
Multiply line 9 by 25% (.25) 10. _____

Part III – Federal child care resource and referral expenditure credit for Iowa tax credit purposes

11. Federal child care resource and referral expenditures for
Iowa tax credit purposes. Multiply line 3 by line 8. 11. _____
12. Eligible federal child care resource and referral credit amount for
Iowa tax credit purposes. Multiply line 11 by 10% (.10)..... 12. _____



Part IV – Iowa credit calculation

13. Iowa-source qualified child care facility expenditures. See instructions..... 13. _____
14. Iowa share of qualified child care facility expenditures. Divide line 13
by line 1. Enter as a percentage to the nearest hundredth of a percent. 14. _____
15. Multiply line 14 by line 10..... 15. _____
16. Iowa-source qualified child care resource and referral expenditures. See
instructions 16. _____
17. Iowa share of qualified child care resource and referral expenditures.
Divide line 16 by line 3. Enter as a percentage to the nearest hundredth
of a percent..... 17. _____
18. Multiply line 17 by line 12..... 18. _____
19. Tentative Iowa Employer Child Care Tax Credit. Add lines 15 and 18 19. _____
20. Tax credit award from tax credit certificate issued by IEDA..... 20. _____
21. Iowa Employer Child Care Tax Credit. Enter the smaller of line 19 or 20.
See “Where to Report This Tax Credit” in instructions 21. _____
22. Pass-through Iowa Employer Child Care Tax Credit received from a
partnership, LLC, S corporation, estate or trust. See “Where to Report This
Tax Credit” in instructions 22. _____

Include this form with your return.

About the Iowa Employer Child Care Tax Credit

For tax years beginning on or after January 1, 2023, but before January 1, 2026, taxpayers who are eligible for the federal employer-provided child care credit under Internal Revenue Code (IRC) section 45F and who receive an award from the Iowa Economic Development Authority (IEDA) are eligible to claim the Iowa Employer Child Care tax credit. Taxpayers must use this form to calculate their total allowable credit for this tax year. The Iowa Employer Child Care tax credit is equal to the portion of the federal credit the taxpayer was eligible for in the same tax year that is attributable to Iowa expenditures, not to exceed the taxpayer’s IEDA award amount. The terms “qualified child care expenditure,” “qualified child care facility,” and “qualified child care resource and referral expenditure” have the same meaning as defined in IRC section 45F.

Instructions

Lines 1-4: Enter the allowable expenditure amount or tentative federal credit from the appropriate line of your federal form 8882 for the same tax year.

Line 13: Enter the portion of the total qualified child care facility expenditures from line 1 paid or incurred with respect to qualified child care facilities in Iowa.

Line 16: Enter the portion of the total qualified child care resource and referral expenditures from line 3 paid or incurred with respect to Iowa employees.



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Where to Report This Tax Credit

Iowa Form:	Enter amounts from lines 21 and 22 on:	Additional instructions:
1040	IA 148 Tax Credits Schedule	<ul style="list-style-type: none"> Report line 21 and line 22 amounts on the IA 148, Part I, using tax credit code 30. List each tax credit claim earned or received separately. For line 22 amounts from another pass-through entity, report required information about the pass-through entity on the IA 148, Part IV. List each pass-through tax credit claim separately.
1120		
1120F		
1041 (amounts claimed at entity level)		
Credit Union Moneys and Credits Tax Return		
Insurance Premiums Tax		
1041 (amounts allocated to beneficiaries)	IA 1041 Schedule K-1	<ul style="list-style-type: none"> Report the allocated share of line 21 and line 22 amounts on each beneficiary's IA 1041 Schedule K-1 using tax credit code 30. List each tax credit claim earned or received separately. Instruct beneficiaries to report their allocated tax credit on line 22 of the IA 8882 and include the IA 8882 with their tax return.
1065	IA 1065 Schedule B and IA 1065 Schedule K-1	<ul style="list-style-type: none"> Report line 21 and line 22 amounts on the IA 1065 Schedule B as earned by the entity (line 21) or received from another pass-through entity (line 22) and use tax credit code 30. Also, report each member's allocated share of the tax credit on the IA 1065 Schedule K-1 using tax credit code 30. List each tax credit claim earned or received separately on the Schedule B and Schedule K-1. Instruct members to report their allocated tax credit on line 22 of the IA 8882 and include the IA 8882 with their tax return.
1120S	IA 1120S Schedule B and IA 1120S Schedule K-1	<ul style="list-style-type: none"> Report line 21 and line 22 amounts on the IA 1120S Schedule B as earned by the entity (line 21) or received from another pass-through entity (line 22) and use tax credit code 30. Also, report each member's allocated share of the tax credit on the IA 1120S Schedule K-1 using tax credit code 30. List each tax credit claim earned or received separately on the Schedule B and Schedule K-1. Instruct members to report their allocated tax credit on line 22 of the IA 8882 and include the IA 8882 with their tax return.