

Supporting Details for Iowa Form 1040, Line 60

1. Enter the amount from federal Form 2441, line 10. **1** **1,353.**

2. Enter the total of line 26 of the IA 1040 columns A and B 2 **97,058.**

If line 2 is:

decimal amount

Less than \$10,000 0.75

\$10,000 - \$19,999	0.65
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\$20,000 - \$24,999 0.55

\$25,000 - \$34,999	0.50
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\$35,000 - \$39,999	0.40
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\$40,000 - \$89,999	0.30
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\$90,000 and over	0.00
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3. Enter the applicable decimal amount based on the chart above 3 0.000000

4. Multiply line 1 by percentage on line 3. Residents enter this amount here and on IA 1040, line 60. Part-year residents and nonresidents continue to line 5. **4** **0.**

5. Enter your Iowa net income from line 26 of IA 126 columns A and B 5 0.

6. Divide line 5 by line 2 6 0.000000

7. Multiply line 4 by line 6. Enter the result here and on IA 1040, line 60 7 0.

You may take a credit equal to 25% of the first \$1,000 of qualifying expenses you paid in 2021 for each dependent from the ages of three through five. Enter the qualifying dependent's name and amount of qualified expenses below.

[illegible]

	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
Total early childhood development credit		0.
Part-year residents and nonresidents: multiply the total early childhood development credit by the percentage on line 6 above.		0.

0.