

Child Credits

Supporting Details for Iowa Form 1040, Line 24

PART I - Child and Dependent Care Credit

1. Enter the amount from federal Form 2441, line 9c.	1	690.
2. Enter IA 1040, line 4.	2	7,166.
If line 2 is:		
	decimal amount	
Less than \$10,000	0.75	
\$10,000 - \$19,999	0.65	
\$20,000 - \$24,999	0.55	
\$25,000 - \$34,999	0.50	
\$35,000 - \$39,999	0.40	
\$40,000 - \$89,999	0.30	
\$90,000 and over	0.00	
3. Enter the applicable decimal amount based on the chart above	3	0.750000
4. Multiply line 1 by percentage on line 3. Residents enter this amount here and on IA 1040, line 24. Part-year residents and nonresidents continue to line 5.	4	518.
5. Iowa income percentage, IA 126, line 29	5	0.000000
6. Multiply line 4 by line 5. Enter the result here and on IA 1040, line 24	6	0.

PART II - Early Childhood Development Credit

You may take a credit equal to 25% of the first \$1,000 of qualifying expenses you paid in 2025 for each dependent from the ages of three through five. Enter the qualifying dependent's name and amount of qualified expenses below.

Dependent Name	Total Qualified Expenses	Credit Amount
c a	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.
	0.	0.

	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 5 above.		0.

0.