



January 2, 2024

2024 Beginning Farmer Tax Credit Application Now Available

Please note that the 2024 Beginning Farmer Tax Credit (BFTC) application is now available.

The Beginning Farmer Tax Credit Program provides an Iowa tax credit for agricultural asset owners to lease their land, equipment and/or buildings to beginning farmers.

The BFTC Application can be found on the [Beginning Farmer Tax Credit Program](#) page.

PROGRAM REQUIREMENTS

- Applicants must be a resident of Iowa and 18 years of age.
- Have a net worth of no more than \$833,000.
- Have sufficient education, training or experience for the anticipated farm operations.
- Have access to adequate working capital, equipment and other items that are necessary to operate the farm.
- Be the owner/operator.
- There is no restriction on off-farm income.

Please contact the [Iowa Agricultural Development Division Team](#) with questions.

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