

If you itemize deductions, include this schedule with your return. Use whole dollar amounts.

Name(s): \_\_\_\_\_ Social Security Number: \_\_\_\_\_

<b>Medical and Dental Expenses</b>	1. Medical and dental expenses (Exclude health insurance premiums claimed on IA 1040, line 18). .....1. _____ 2. Multiply the amount on federal form 1040, line 8b, as modified for Iowa purposes, by 10% (.10). Enter result here. See detailed IA 1040 instructions online. ....2. _____ 3. Subtract line 2 from line 1. If less than zero, enter 0. ....3. _____																		
<b>Taxes You Paid</b> (Not subject to federal deduction dollar limitations)	4. State and local taxes. Check only one box. a <input type="checkbox"/> Other state and local income taxes. Do not include any general sales tax or Iowa Income Tax. Include School District Surtax and EMS Surtax from prior years paid in 2019, OR b <input type="checkbox"/> General sales tax from federal form 1040, line 5a of your federal form 1040, Schedule A ... 4. _____ 5. Real estate taxes .....5. _____ 6. Personal property taxes, including annual vehicle registration.....6. _____ 7. Other taxes. List type and amount: .....7. _____ 8. Add lines 4-7. Enter total here .....8. _____																		
<b>Interest You Paid</b>	9. Home mortgage interest and points. a. Interest and points reported on federal form 1098 .....9a. _____ b. Interest not reported on federal form 1098 .....9b. _____ 10. Points not reported on federal form 1098 .....10. _____ 11. RESERVED FOR FUTURE USE .....11. _____ 12. Investment interest. Include federal form 4952 if required .....12. _____ 13. Add lines 9a-12. Enter total here .....13. _____																		
<b>Gifts to Charity</b>	14. Contributions by cash or check .....14. _____ 15. Contributions other than by cash or check. Include federal form 8283 if more than \$500 .....15. _____ 16. Contributions carryover from prior year. See detailed IA 1040 instructions online.....16. _____ 17. Add lines 14-16. Enter total here .....17. _____																		
<b>Casualty/Theft Loss</b>	18. Casualty or theft loss(es). Include federal form 4684. See detailed IA 1040 instructions online. ....18. _____																		
<b>Other Itemized Deductions</b>	19. Other expenses. List type and amount: _____ .....19. _____																		
<b>Total Itemized Deductions</b>	20. Other Iowa deductions. See detailed IA 1040 instructions online. ....20. _____ 21. Total deductions. Add lines 3, 8, 13, 17 through 20. If using filing statuses 1, 2, 5, or 6, enter the amount on Step 8, line 37 of the IA 1040.....21. _____																		
<b>Proration of Deductions Between Spouses</b>	Complete lines 22-26 only if you are using filing status 3 or 4. <table style="width: 100%; border: none;"> <tr> <td></td> <td style="text-align: center;">Spouse</td> <td style="text-align: center;">You</td> </tr> <tr> <td>22. Net income of both spouses from IA 1040, line 26 .....</td> <td style="text-align: right;">22b. _____</td> <td style="text-align: right;">22a. _____</td> </tr> <tr> <td>23. Total Iowa net income, add columns 22a and 22b. Enter total here.....</td> <td colspan="2" style="text-align: right;">23. _____</td> </tr> <tr> <td>24. Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent .....</td> <td colspan="2" style="text-align: right;">24. _____ %</td> </tr> <tr> <td>25. Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A..... (You)</td> <td colspan="2" style="text-align: right;">25. _____</td> </tr> <tr> <td>26. Subtract line 25 from line 21. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on line 37, column A of your spouse's return..... (Spouse)</td> <td colspan="2" style="text-align: right;">26. _____</td> </tr> </table>		Spouse	You	22. Net income of both spouses from IA 1040, line 26 .....	22b. _____	22a. _____	23. Total Iowa net income, add columns 22a and 22b. Enter total here.....	23. _____		24. Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent .....	24. _____ %		25. Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A..... (You)	25. _____		26. Subtract line 25 from line 21. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on line 37, column A of your spouse's return..... (Spouse)	26. _____	
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