

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

Name(s): _____ Social Security Number: _____

Medical and Dental Expenses	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 11, as modified for Iowa purposes, by 7.5% (.075). Enter result here. See IA 1040 expanded instructions.2. 3. Subtract line 2 from line 1. If less than zero, enter 0.3.												
Taxes You Paid (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 2020, OR b <input type="checkbox"/> General sales tax from federal form 1040, Schedule A, line 5a.4. █ 5. Real estate taxes5. 6. Personal property taxes, including annual vehicle registration6. 7. Other taxes. List type and amount:7. 8. Add lines 4-7. Enter total here8. █												
Interest You Paid	9. Home mortgage interest and points. a. Interest and points reported on federal form 1098.....9a. b. Interest not reported on federal form 10989b. 10. Points not reported on federal form 109810. 11. Mortgage insurance premiums11. 12. Investment interest. Include federal form 4952 if required12. 13. Add lines 9a-12. Enter total here13. █												
Gifts to Charity	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 IA 1040 expanded instructions.16. 17. Add lines 14-16. Enter total here17. █												
Casualty/ Theft Loss	18. Casualty or theft loss(es). Include federal form 4684. See IA 1040 expanded instructions.18. █												
Other Itemized Deductions	19. Other expenses. List type and amount:19. █												
Total Itemized Deductions	20. Other Iowa deductions. See IA 1040 expanded instructions.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 104021. █												
Proration of Deductions Between Spouses	<p>Complete lines 22-26 only if you are using filing status 3 or 4.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: right; width: 40%;">Spouse</th> <th style="text-align: right; width: 40%;">You</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">22. Net income of both spouses from IA 1040, line 26</td> <td style="text-align: right;">22a.22b.</td> </tr> <tr> <td style="text-align: right;">23. Total Iowa net income, add columns 22a and 22b. Enter total here.....</td> <td style="text-align: right;">23.</td> </tr> <tr> <td style="text-align: right;">24. Divide the amount on line 22a by the amount on line 23. Enter to the nearest tenth of a percent</td> <td style="text-align: right;">24. %</td> </tr> <tr> <td style="text-align: right;">25. Multiply line 21 by the percentage on line 24. Enter here and on IA 1040, line 37, column A.....(You)</td> <td style="text-align: right;">25. (You)</td> </tr> <tr> <td style="text-align: right;">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 style="text-align: right;">26. (Spouse)</td> </tr> </tbody> </table> █	Spouse	You	22. Net income of both spouses from IA 1040, line 26	22a.22b.	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. (You)	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. (Spouse)
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