

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 2021, 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 registration.....6. _____ 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 the IA 1040, Step 8, line 3721. _____																		
Proration of Deductions Between Spouses	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 your spouse's return, line 37, column A.....(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 your spouse's return, line 37, column A.....(Spouse)	26. _____	
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