

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

Name(s): _____ Social Security Number: _____

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|---|---|------------|--------|-----|---|-------|------------|--|--|--|---|---------|--|--|--|--|---|--|--|
| 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 2022, OR b. <input type="checkbox"/> General sales tax from federal form 1040, Schedule A, line 5a 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. _____ | | | | | | | | | | | | | | | | | | |
| 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 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. _____ | | | | | | | | | | | | | | | | | | |
| 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 here 17. _____ | | | | | | | | | | | | | | | | | | |
| 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 37 21. _____ | | | | | | | | | | | | | | | | | | |
| 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 style="width:70%;"></td> <td style="width:15%; text-align:center;">Spouse</td> <td style="width:15%; text-align:center;">You</td> </tr> <tr> <td>22. Net income of both spouses from IA 1040, line 26 22b.</td> <td style="text-align:center;">_____</td> <td style="text-align:center;">22a. _____</td> </tr> <tr> <td>23. Total Iowa net income, add columns 22a and 22b. Enter total here 23.</td> <td colspan="2"></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 24.</td> <td colspan="2" style="text-align:right;">_____ %</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) 25.</td> <td colspan="2"></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) 26.</td> <td colspan="2"></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. | | |
| | 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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