



ARKANSAS INDIVIDUAL INCOME TAX SCHEDULE OF ADJUSTMENTS

Primary's legal name	Primary's social security number
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INSTRUCTIONS

Full Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only.

Part Year Resident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only. Enter only the amount of adjustments attributable to Arkansas in column (C).

Full Year Nonresident Filers - Complete columns (A) and (B) if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column (A) only. If an amount is entered in column (C), attach explanation.

Enter the total of each column on line 19 of this form and on line 24 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

	(A) Primary/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (Attach Form AR-TX).....1	● 00	● 00	● 00
2. Tuition savings program: (See instructions).....2	● 00	● 00	● 00
3. Payments to IRA: (See instructions).....3	● 00	● 00	● 00
4. Payments to MSA: (See instructions).....4	● 00	● 00	● 00
5. Payments to HSA: (Attach federal Form 8889)5	● 00	● 00	● 00
6. Deduction for interest paid on student loans: (See instructions).....6	● 00	● 00	● 00
7. Contributions to intergenerational trust: (See instructions)7	● 00	● 00	● 00
8. Moving expenses: (Attach Form AR3903)8	● 00	● 00	● 00
9. Self-employed health insurance deduction: (See instructions)9	● 00	● 00	● 00
10. KEOGH, Self-employed SEP and Simple Plans:10	● 00	● 00	● 00
11. Forfeited interest penalty for premature withdrawal:11	● 00	● 00	● 00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____ 12	● 00	● 00	● 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)13	● 00	● 00	● 00
14. Organ donor deduction: (Attach Form AR1000OD)14	● 00	● 00	● 00
15. Military reserve expenses:.....15	● 00	● 00	● 00
16. Reforestation deduction:.....16	● 00	● 00	● 00
17. Teachers qualified classroom investment expense: (Attach Form AR1000CE).....17	● 00	● 00	● 00
18. Achieving A Better Life Experience Program (ABLE contributions).....18	● 00	● 00	● 00
19. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, line 24)19	● 00	● 00	● 00

NOTE: Do not enter amounts from categories that are not printed on this form. See instructions for additional information.