



ARKANSAS INDIVIDUAL INCOME TAX
ITEMIZED DEDUCTIONS

Primary's legal name Primary's social security number

MEDICAL AND DENTAL EXPENSES: [Do not include expense(s) paid by others]. (See instructions)

1. Medical and dental expenses: 1
2. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B: 2
3. Multiply line 2 by 10% (.10), otherwise enter 0: 3
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0) 4

TAXES: (See instructions)

5. Real estate tax: 5
6. Personal property tax or other taxes: (List type and amount) 6
7. TOTAL TAXES: (Add lines 5 and 6) 7

INTEREST EXPENSES: (See instructions)

8. Home mortgage interest paid to financial institutions: 8
9. Home mortgage interest paid to an individual: Name: Address: 9
10. Deductible points: 10
11. Investment interest: (Attach federal Form 4952) 11
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11) 12

CONTRIBUTIONS: (See instructions)

13. Cash contributions: 13
14. Art and literary contributions: 14
15. Other: 15
16. Carryover contributions: (List type and amount) 16
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16) 17

CASUALTY AND THEFT LOSSES: (See instructions)

18. TOTAL CASUALTY AND THEFT LOSSES: (Attach Form AR4684) 18

POST-SECONDARY EDUCATION TUITION DEDUCTION(S): (See instructions)

19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)] 19

MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT: (See instructions)

20. Unreimbursed employee business expenses: (Attach Form AR2106) 20
21. Other expenses: (List type and amount) 21
22. Add the amounts on lines 20 and 21. Enter the total: 22
23. Enter amount from Form AR1000F/AR1000NR, line 25A and 25B: 23
24. Multiply line 23 above by 2% (.02): 24
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0) 25

OTHER MISCELLANEOUS DEDUCTIONS: (See instructions)

26. Volunteer firefighter expenses: 26
27. Gambling Losses: 27
28. Other miscellaneous deductions: (List type and amount) 28
29. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 through 28) 29

TOTAL ITEMIZED DEDUCTIONS:

30. Add amounts on lines 4, 7, 12, 17, 18,19, 25, and 29 and enter the total here: 30

Complete lines 31 - 35 ONLY if Filing Status 4 or 5.

31. Enter adjusted gross income from Form AR1000F/AR1000NR, line 25A and 25B: 31A PRIMARY Adjusted Gross Income 31B SPOUSE'S Adjusted Gross Income
32. Total Arkansas adjusted gross income: (Add columns 31A and 31B from above) 32
33. Divide the amount on line 31A above by the amount on line 32. Enter the percentage here: 33
34. Multiply line 30 by the percentage on line 33. Enter here and on Form AR1000F/AR1000NR, line 27, col. (A): (Primary) 34
35. Subtract line 34 from line 30. Enter here and on Form AR1000F/AR1000NR, line 27, column (B). If you and your spouse are using Filing Status 5, enter on line 27, col. (A) of your spouse's return: (Spouse) 35