

**ARKANSAS INDIVIDUAL INCOME TAX  
ITEMIZED DEDUCTIONS**

Primary Name		Primary Social Security Number	
<b>MEDICAL AND DENTAL EXPENSES:</b> [Do not include expense(s) paid by others]. (See Instructions)			
1. Medical and dental expenses:.....	1	<input type="text" value="00"/>	
2. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): ....	2	<input type="text" value="00"/>	
3. Multiply line 2 by 10% (.10), otherwise enter 0:.....	3	<input type="text" value="00"/>	
4. TOTAL MEDICAL EXPENSES: (Subtract line 3 from line 1; if more than line 1, enter 0).....	4	<input type="text" value="00"/>	
<b>TAXES:</b> (See Instructions)			
5. Real estate tax: .....	5	<input type="text" value="00"/>	
6. Personal property tax or other taxes: (List type and amount) .....	6	<input type="text" value="00"/>	
7. TOTAL TAXES: (Add lines 5 and 6).....	7	<input type="text" value="00"/>	
<b>INTEREST EXPENSES:</b> (See Instructions)			
8. Home mortgage interest paid to financial institutions:.....	8	<input type="text" value="00"/>	
9. Home mortgage interest paid to an individual: Name: _____ Address: _____	9	<input type="text" value="00"/>	
10. Deductible points:.....	10	<input type="text" value="00"/>	
11. Investment interest: (Attach federal Form 4952) .....	11	<input type="text" value="00"/>	
12. TOTAL INTEREST EXPENSE: (Add lines 8 through 11) .....	12	<input type="text" value="00"/>	
<b>CONTRIBUTIONS:</b> (See Instructions)			
13. Cash contributions:.....	13	<input type="text" value="00"/>	
14. Art and literary contributions:.....	14	<input type="text" value="00"/>	
15. Other: .....	15	<input type="text" value="00"/>	
16. Carryover contributions: (List type and amount) .....	16	<input type="text" value="00"/>	
17. TOTAL CONTRIBUTIONS: (Add lines 13 through 16) .....	17	<input type="text" value="00"/>	
<b>CASUALTY AND THEFT LOSSES:</b> (See Instructions)			
18. TOTAL CASUALTY AND THEFT LOSSES: (Attach federal Form 4684) .....	18	<input type="text" value="00"/>	
<b>POST-SECONDARY EDUCATION TUITION DEDUCTION(S):</b> (See Instructions)			
19. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): [Attach AR1075(s)] .....	19	<input type="text" value="00"/>	
<b>MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT:</b> (See Instructions)			
20. Unreimbursed employee business expenses: (Attach federal Form 2106).....	20	<input type="text" value="00"/>	
21. Other expenses: (List type and amount) .....	21	<input type="text" value="00"/>	
22. Add the amounts on lines 20 and 21. Enter the total: .....	22	<input type="text" value="00"/>	
23. Enter amount from Form AR1000F/AR1000NR, line 24(A) and 24(B): ....	23	<input type="text" value="00"/>	
24. Multiply line 23 above by 2% (.02): .....	24	<input type="text" value="00"/>	
25. TOTAL MISCELLANEOUS DEDUCTIONS: (Subtract line 24 from line 22; if line 24 is more than line 22, enter 0) .....	25	<input type="text" value="00"/>	
<b>OTHER MISCELLANEOUS DEDUCTIONS:</b> (See Instructions)			
26. Volunteer firefighter expenses:.....	26	<input type="text" value="00"/>	
27. Other miscellaneous deductions: (List type and amount) .....	27	<input type="text" value="00"/>	
28. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: (Add lines 26 and 27) .....	28	<input type="text" value="00"/>	
<b>TOTAL ITEMIZED DEDUCTIONS:</b>			
29. Add amounts on Lines 4, 7, 12, 17, 18, 19, 25, and 28 and enter the total here:.....	29	<input type="text" value="00"/>	
<b>Complete lines 30 - 34 ONLY if Filing Status 4 or 5.</b>			
		<b>PRIMARY</b>	<b>SPOUSE'S</b>
		Adjusted Gross Income	Adjusted Gross Income
30. Enter adjusted gross income from Form AR1000F/AR1000NR, line 24, Columns (A) and (B) here:.....	30A	<input type="text" value="00"/>	30B <input type="text" value="00"/>
31. Total Arkansas adjusted gross income: (Add columns 30A and 30B from above) .....	31	<input type="text" value="00"/>	<input type="text" value="00"/>
32. Divide the amount on line 30A above by the amount on line 31. Enter the percentage here:.....	32	<input type="text" value="00"/>	<input type="text" value="00"/>
33. Multiply line 29 by the percentage on line 32. Enter here and on Form AR1000F/AR1000NR, line 25, Col. (A): (Primary) 33	33	<input type="text" value="00"/>	<input type="text" value="00"/>
34. Subtract line 33 from line 29. Enter here and on Form AR1000F/AR1000NR, line 25, Column (B). If you and your spouse are using Filing Status 5, enter on line 25, Col. (A) of your spouse's return: (Spouse) 34	34	<input type="text" value="00"/>	<input type="text" value="00"/>