

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 38 (federal 1040A, line 21 or 1040EZ, line 4) by 10% (.10). Enter result here..... 2. _____ 3. Subtract line 2 from line 1. If less than zero, enter zero..... 3. _____																		
Taxes You Paid	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 paid in 2017. b <input type="checkbox"/> RESERVED FOR FUTURE USE 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 * 16. _____ 17. Add lines 14-16. Enter total here..... 17. _____																		
Casualty/Theft Loss	18. Casualty or theft loss(es). Include federal form 4684..... 18. _____																		
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Include federal form 2106 or 2106-EZ if required 19. _____ 20. Tax preparation fees 20. _____ 21. Other expenses. List type and amount: 21. _____ 22. Add lines 19-21. Enter total here 22. _____ 23. Multiply the amount of federal form 1040*, line 38 (federal 1040A, line 21 or 1040EZ, line 4) by 2% (.02). Enter the result here 23. _____ 24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. 24. _____																		
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount: 25. _____																		
Total Itemized Deductions	26. Is the amount on federal form 1040* line 38 (federal 1040A, line 21 or 1040EZ, line 4) more than \$156,900? If no, add lines 3, 8, 13, 17, 18, 24, and 25. Enter the total here..... 26. _____ If yes, see Iowa Itemized Deductions Worksheet, IA 104 to determine if your itemized deductions may be limited. 27. Other deductions. See Expanded Instructions..... 27. _____ 28. Total deductions. Add lines 26-27. If using filing statuses 1, 2, 5, or 6, enter the amount on Step 8, line 37 of the IA 1040. 28. _____																		
Proration of Deductions Between Spouses	Complete lines 29-33 only if you are using filing status 3 or 4. <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;"></th> <th style="width: 10%; text-align: center;">Spouse</th> <th style="width: 10%; text-align: center;">You</th> </tr> </thead> <tbody> <tr> <td>29. Net income of both spouses from IA 1040, line 26 29b. _____</td> <td></td> <td>29a. _____</td> </tr> <tr> <td>30. Total Iowa net income, add columns 29a and 29b. Enter total here..... 30. _____</td> <td></td> <td></td> </tr> <tr> <td>31. Divide the amount on line 29a by the amount on line 30. Enter to the nearest tenth of a percent 31. _____</td> <td></td> <td>_____ %</td> </tr> <tr> <td>32. Multiply line 28 by the percentage on line 31. Enter here and on IA 1040, line 37, column A..... (You) 32. _____</td> <td></td> <td></td> </tr> <tr> <td>33. Subtract line 32 from line 28. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on line 37, column A of your spouse's return..... (Spouse) 33. _____</td> <td></td> <td></td> </tr> </tbody> </table>		Spouse	You	29. Net income of both spouses from IA 1040, line 26 29b. _____		29a. _____	30. Total Iowa net income, add columns 29a and 29b. Enter total here..... 30. _____			31. Divide the amount on line 29a by the amount on line 30. Enter to the nearest tenth of a percent 31. _____		_____ %	32. Multiply line 28 by the percentage on line 31. Enter here and on IA 1040, line 37, column A..... (You) 32. _____			33. Subtract line 32 from line 28. Enter here and on IA 1040, line 37, column B. If you are using filing status 4, enter this amount on line 37, column A of your spouse's return..... (Spouse) 33. _____		
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*See the 2017 expanded instructions on our website if you have federal bonus depreciation/section 179 adjustment from line 14 of the IA 1040 and all other Iowa net income decoupling.



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