



Iowa Itemized Deductions

Name(s) as shown on page 1 of the IA 1040

Social Security Number

| | | | |
|--|---|--|--------------|
| Medical and Dental Expenses | Do not include health insurance premiums deducted on IA 1040, line 18. | | |
| | 1. Medical and dental expenses | 1. _____ | .00 |
| | 2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040 by 7.5% (.075). Enter result here.... | 2. _____ | .00 |
| | 3. Subtract line 2 from line 1. If less than zero, enter zero. | 3. _____ | .00 |
| Taxes You Paid | 4. State and Local (Check only one box): | | |
| | a Other state and local income taxes. Do not include Iowa Income Tax Include School District Surtax and EMS Surtax paid in 2012 OR | } | 4. _____ .00 |
| | b General sales taxes only from line 5b of the Federal Schedule A. | | |
| | 5. Real estate taxes..... | 5. _____ | .00 |
| | 6. Personal property taxes, including annual vehicle registration..... | 6. _____ | .00 |
| | 7. Other taxes. List the type and amount. | 7. _____ | .00 |
| | 8. Add amounts on lines 4, 5, 6, and 7. Enter the total here. | 8. _____ | .00 |
| | Interest You Paid | 9a. Home mortgage interest and points reported on federal form 1098..... | 9a. _____ |
| 9b. Home mortgage interest not reported on federal form 1098 | | 9b. _____ | .00 |
| 10. Points not reported on federal form 1098..... | | 10. _____ | .00 |
| 11. Qualified mortgage insurance premiums | | 11. _____ | .00 |
| 12. Investment interest. Attach federal form 4952 if required. | | 12. _____ | .00 |
| 13. Add lines 9a-12. Enter total here. | | 13. _____ | .00 |
| Gifts to Charity | 14. Contributions by cash or check. | 14. _____ | .00 |
| | 15. Other than by cash or check. You must attach federal form 8283 if more than \$500. | 15. _____ | .00 |
| | 16. Carryover from prior year as adjusted for disallowance of bonus depreciation | 16. _____ | .00 |
| | 17. Add lines 14 through 16. Enter total here. | 17. _____ | .00 |
| Casualty/Theft Loss | 18. Casualty or theft loss(es). Attach federal form 4684. | 18. _____ | .00 |
| Job Expenses and Misc. Deductions | 19. Unreimbursed employee expenses. Attach federal form 2106 or 2106-EZ if required. ... | 19. _____ | .00 |
| | 20. Tax preparation fees..... | 20. _____ | .00 |
| | 21. Other expenses. List type and amount. | 21. _____ | .00 |
| | 22. Add the amounts on lines 19, 20, and 21. Enter the total here. | 22. _____ | .00 |
| | 23. Multiply the amount of federal form 1040*, line 38 as adjusted for disallowance of bonus depreciation/section 179, from line 14 of the IA 1040* by 2% (.02). Enter the result here... 23. | _____ | .00 |
| | 24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. | 24. _____ | .00 |
| Other Misc. Deductions | 25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. | 25. _____ | .00 |
| Total Itemized Deductions | 26. Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here..... | 26. _____ | .00 |
| Proration of Deductions Between Spouses | If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040. | | |
| | Complete lines 27 through 31 ONLY if you are using filing status 3 or 4. | | |
| | 27. Enter the Iowa net income of both spouses from IA 1040, line 26. | 27b. _____ | .00 |
| | 28. Total Iowa net income, add columns 27a and 27b. Enter the total here. | 28. _____ | .00 |
| | 29. Divide the amount on line 27a by the amount on line 28. Enter the percentage here. | 29. _____ | % |
| | 30. Multiply line 26 by the percentage on line 29. Enter here and on IA 1040, line 39, column A (YOU) | 30. _____ | .00 |
| 31. Subtract line 30 from line 26. Enter here and on IA 1040, line 39, column B. If you are using filing status 4, enter this amount on line 39, column A of your spouse's return. (SPOUSE) | 31. _____ | .00 | |

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