



## ***Iowa Itemized Deductions***

**If you itemize deductions, enclose a copy of this schedule or a copy of the federal Schedule A with your return.**

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

Social Security Number

**NOTE:** If you have federal bonus depreciation/section 179, please see the 2012 Expanded Instructions on our Web site.

<b>Medical and Dental Expenses</b>	<b>Do not include health insurance premiums deducted on IA 1040, line 18.</b>			
	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
<b>Taxes You Paid</b>	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	}
	b	General sales taxes only from line 5b of the Federal Schedule A.	4.	
	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
<b>Interest You Paid</b>	9a.	Home mortgage interest and points reported on federal form 1098.....	9a.	..... .00
	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
<b>Gifts to Charity</b>	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
<b>Casualty/Theft Loss</b>	18.	Casualty or theft loss(es). Attach federal form 4684.....	18.	..... .00
<b>Job Expenses and Misc. Deductions</b>	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
<b>Other Misc. Deductions</b>	25.	Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. ....	25.	..... .00
<b>Total Itemized Deductions</b>	26.	Add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here.....	26.	..... .00
<b>Proration of Deductions Between Spouses</b>	<b>If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.</b>			
	<b>Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.</b>		<b>SPOUSE</b>	<b>YOU</b>
	27.	Enter the Iowa net income of both spouses from IA 1040, line 26. ....	27b.	..... .00 27a.
	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

\*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.