



**ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF ADJUSTMENTS**

Primary's legal name	Primary's social security number
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INSTRUCTIONS

Full Year Resident Filers - Complete columns **(A)** and **(B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A)** only.

Part Year Resident Filers - Complete columns **(A)** and **(B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A)** only. **Enter only the amount of adjustments attributable to Arkansas in column (C).**

Full Year Nonresident Filers - Complete columns **(A)** and **(B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A)** only. **If an amount is entered in column (C), attach explanation.**

Enter the total of each column on line 19 of this form **and** on line 24 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

		(A) Primary/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only	
1. Border city exemption: (Attach Form AR-TX)	1	●	00	●	00
2. Tuition savings program: (See instructions)	2	●	00	●	00
3. Payments to IRA: (See instructions)	3	●	00	●	00
4. Payments to MSA: (See instructions)	4	●	00	●	00
5. Payments to HSA: (Attach federal Form 8889)	5	●	00	●	00
6. Deduction for interest paid on student loans: (See instructions)	6	●	00	●	00
7. Contributions to intergenerational trust: (See instructions)	7	●	00	●	00
8. Moving expenses: (Attach Form AR3903)	8	●	00	●	00
9. Self-employed health insurance deduction: (See instructions)	9	●	00	●	00
10. KEOGH, Self-employed SEP and Simple Plans:.....	10	●	00	●	00
11. Forfeited interest penalty for premature withdrawal:.....	11	●	00	●	00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____	12	●	00	●	00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	13	●	00	●	00
14. Organ donor deduction: (Attach Form AR1000OD)	14	●	00	●	00
15. Military reserve expenses:.....	15	●	00	●	00
16. Reforestation deduction:.....	16	●	00	●	00
17. Teachers qualified classroom investment expense: (Attach Form AR1000CE)	17	●	00	●	00
18. Achieving A Better Life Experience Program (ABLE contributions)	18	●	00	●	00
19. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, line 24)	19	●	00	●	00

NOTE: Do not enter amounts from categories that are not printed on this form. See instructions for additional information.