

Name	Social Security Number
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**MEDICAL AND DENTAL EXPENSES:** *[Do not include expense(s) paid by others]. (See Instructions)*

1. Medical and dental expenses.....	1	00		
2. Enter amount from AR1000/AR1000NR, Line 28(A) and 28(B):.....	2	00		
3. Multiply Line 2 by 7.5% (.075).....	3	00		
4. TOTAL MEDICAL EXPENSES: <i>(Subtract Line 3 from Line 1; if Line 3 is more than Line 1, enter 0)</i> .....	<b>4</b>	00		

**TAXES:** *(See Instructions)*

5. Real estate tax:.....	5	00		
6. Personal property tax or other taxes: <i>(List type and amount)</i> .....	6	00		
7. TOTAL TAXES: <i>(Add Lines 5 and 6)</i> .....	<b>7</b>	00		

**INTEREST EXPENSES:** *(See Instructions)*

8. Home mortgage interest paid to financial institutions:.....	8	00		
9. Home mortgage interest paid to an individual: Name: _____ Address: _____.....	9	00		
10. Deductible points:.....	10	00		
11. Investment interest: <i>(Attach Federal Form 4952)</i> .....	11	00		
12. TOTAL INTEREST EXPENSE: <i>(Add Lines 8 through 11)</i> .....	<b>12</b>	00		

**CONTRIBUTIONS:** *(See Instructions)*

13. Cash contributions:.....	13	00		
14. Art and literary contributions: <i>(See Instructions)</i> .....	14	00		
15. Check-off contributions: <i>(See Instructions)</i> .....	15	00		
16. Other:.....	16	00		
17. Carryover contributions: <i>(List type and amount)</i> .....	17	00		
18. TOTAL CONTRIBUTIONS: <i>(Add Lines 13 through 17)</i> .....	<b>18</b>	00		

**CASUALTY AND THEFT LOSSES:** *(See Instructions)*

19. TOTAL CASUALTY AND THEFT LOSSES: <i>(Attach Federal Form 4684)</i> .....	<b>19</b>	00		
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**POST-SECONDARY EDUCATION TUITION DEDUCTION(S):** *(See Instructions)*

20. TOTAL POST-SECONDARY EDUCATION TUITION DEDUCTION(S): <i>(Attach AR1075(s))</i> .....	<b>20</b>	00		
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**MISCELLANEOUS DEDUCTIONS SUBJECT TO 2% AGI LIMIT:** *(See Instructions)*

21. Unreimbursed employment business expenses: <i>(Attach Federal Form 2106)</i> .....	21	00		
22. Other expenses: <i>(List type and amount)</i> .....	22	00		
23. Add the amounts on Lines 21 and 22. Enter the total:.....	23	00		
24. Enter the amount from AR1000/AR1000NR, Line 28(A) and 28(B):.....	24	00		
25. Multiply Line 24 above by 2% (.02):.....	25	00		
26. TOTAL MISCELLANEOUS DEDUCTIONS: <i>(Subtract Line 25 from Line 23; if Line 25 is more than Line 23, enter 0)</i> .....	<b>26</b>	00		

**OTHER MISCELLANEOUS DEDUCTIONS:** *(See Instructions)*

27. TOTAL MISCELLANEOUS DEDUCTIONS NOT SUBJECT TO THE 2% AGI LIMITATION: <i>(List type and amount)</i> .....	<b>27</b>	00		
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**TOTAL ITEMIZED DEDUCTIONS:**

28. Is Form AR1000/AR1000NR, Line 28(A and B), over \$150,500 (over \$75,250 if married filing separately on separate returns)?

**NO.** Your deduction is not limited. Add amounts on Lines 4, 7, 12, 18, 19, 20, 26, and 27 and enter the total here.

**YES.** Your deduction may be limited. Use worksheet on page 19 of booklet to calculate allowable amt.; enter total here.

IF YOU CHECKED FILING STATUS 1, 2, 3 OR 6, enter the allowable amount here and on AR1000/AR1000NR, Line 29(A)..... **28**

**Note: Complete lines 29 through 33 ONLY if you and your spouse are using Filing Status 4 or 5.**

	YOUR		SPOUSE'S	
	Adjusted Gross Income		Adjusted Gross Income	
29. Enter the adjusted gross income from AR1000/AR1000NR, Line 28, Columns (A) and (B) here.....	29A	00	29B	00
30. Total Arkansas adjusted gross income: <i>(Add columns 29A and 29B from above)</i> .....	30	00		
31. Divide the amount on Line 29A above by the amount on Line 30. Enter the percentage here.....	31	%		
32. Multiply Line 28 by the percentage on Line 31. Enter here and on AR1000/AR1000NR, Line 29, Col. (A)..... (YOU)	32	00		
33. Subtract Line 32 from Line 28, Form AR3. Enter here and on AR1000/AR1000NR, Line 29, Column (B). If you and your spouse are using Filing status 5, enter this amount on Line 29, Col. (A) of your spouse's return..... (SPOUSE)	33	00		