If you itemize deductions, enclose a copy of this schedule with your return. **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 10% (.10), or 7.5% (.075) if taxpayer or spouse is 65 or older. 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 2013 *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 type and amount. _____	7. _____ .00
	8. Add amounts on lines 4, 5, 6, and 7. Enter total here.	8. _____ .00
Interest You Paid	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. Include 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 include 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). Include federal form 4684.	18. _____ .00
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Include 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 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. If the amount on federal form 1040* line 38 as adjusted for disallowance of bonus depreciation/section 179 from line 14 of the IA 1040 is $300,000 or less for married taxpayers ($150,000 if married filing separately for federal tax purposes) or qualifying widow(er), $275,000 for head of household or $250,000 for single, add lines 3, 8, 13, 17, 18, 24, and 25, and enter the total here. If the amount of federal form 1040* line 38 as adjusted for disallowance of bonus depreciation/section 179 from line 14 of the IA 1040 is more than $300,000 for married taxpayers ($150,000 if married filing separately for federal tax purposes) or qualifying widow(er), $275,000 for head of household or $250,000 for single, you must complete the Iowa Itemized Deductions Worksheet, IA 104, to calculate your total deductions.	26. _____ .00
	27. Other deductions. See page 6, IA 1040 instructions.	27. _____ .00
	28. Total deductions. ADD lines 26 and 27. **If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 37 of the IA 1040.**	28. _____ .00

Complete lines 29 through 33 ONLY if you are using filing status 3 or 4.

		SPOUSE	YOU
Proration of Deductions Between Spouses	29. Enter the Iowa net income of both spouses from IA 1040, line 26.	29b. _____ .00	29a. _____ .00
	30. Total Iowa net income, add columns 29a and 29b. Enter the total here.		30. _____ .00
	31. Divide the amount on line 29a 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 IA 1040, line 37, column A .... **(YOU)**		32. _____ .00
	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. _____ .00

*If you filed federal 1040A, see line 21; if federal 1040EZ, see line 4.
NOTE: If you have federal bonus depreciation/section 179, please see the 2013 Expanded Instructions on our website.

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

Social Security Number

NOTE: You must report all taxable interest and dividends on IA 1040, even if you are not required to complete Schedule B.

PART I: INTEREST INCOME

You must complete this part if you received more than $1,500 in interest in 2013. Interest income which should be reported includes earnings from savings and loan associations, mutual savings banks, cooperative banks, credit unions, and bank deposits; state and municipal bonds (see instructions for IA 1040, line 2, Taxable Interest Income), and interest from tax refunds. Report both exempt and taxable interest.

Total Taxable Interest: If **filing status 1, 2, 5, or 6** – report total taxable interest on line 2, column A on the IA 1040; none should be reported in column B. If **filing status 3** – the taxpayer will enter on line 2, column A on the IA 1040, the total taxable interest from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The spouse will enter in column B on the IA 1040, the total taxable interest from accounts owned by the spouse, plus 50% of any amount from a joint account. If **filing status 4** – the amount entered on line 2, column A on the IA 1040 will be the total taxable interest from accounts owned by the taxpayer, plus 50% of any amount from a joint account; nothing is reported in column B.

Account Ownership: For each payer, indicate the type of account ownership. If the interest was earned by you, check "Taxpayer." For interest earned by your spouse, check "Spouse." If the interest was earned jointly, check "Joint." Check only one for each payer.

Name of Payer List names of all payer. If additional lines are needed, include additional page.)	Total Interest (must equal the total of Exempt & Taxable Interest)	Interest Exempt from Iowa Tax	Taxable Interest	Account Ownership Check one for each payer		
				Taxpayer	Spouse	Joint
	$	$	$			
	$	$	$			
	$	$	$			
	$	$	$			
	$	$	$			
	$	$	$			
TOTALS	$	$	$			

PART II: DIVIDEND INCOME

You must complete this part if you received more than $1,500 in gross dividends in 2013. Report both exempt and taxable dividends.

Total Taxable Dividends: If **filing status 1, 2, 5, or 6** – report total taxable dividends on line 3, column A on the IA 1040; none should be reported in column B. If **filing status 3** – the taxpayer will enter on line 3, column A on the IA 1040, the total taxable dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account. The spouse will enter in column B on the IA 1040, the total taxable dividends from accounts owned by the spouse, plus 50% of any amount from a joint account. If **filing status 4** – the amount entered on line 3, column A on the IA 1040 will be the total taxable dividends from accounts owned by the taxpayer, plus 50% of any amount from a joint account; nothing is reported in column B.

Account Ownership: For each payer, indicate the type of account ownership. If the dividend was earned by you, check "Taxpayer." For dividends earned by your spouse, check "Spouse." If the dividend was earned jointly, check "Joint." Check only one for each payer.

Name of Payer List names of all payers. If additional lines are needed, include additional page.	Total Dividends (must equal the total of Exempt & Taxable Dividends)	Dividends Exempt from Iowa Tax	Taxable Dividends	Account Ownership Check one for each payer		
				Taxpayer	Spouse	Joint
	$	$	$			
	$	$	$			
	$	$	$			
	$	$	$			
	$	$	$			
	$	$	$			
TOTALS	$	$	$			

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