



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					
	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:15%; height: 20px;"></td> </tr> </table>					

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

	Do not include health insurance premiums deducted on IA 1040, line 18.		
Medical and Dental Expenses	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 <input type="checkbox"/> 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 <input type="checkbox"/> 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
If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.			
Proration of Deductions Between Spouses	Complete lines 27 through 31 ONLY if you are using filing status 3 or 4.		
		SPOUSE	YOU
	27. Enter the Iowa net income of both spouses from IA 1040, line 26.	27b.	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.





Name(s) as shown on page 1 of the IA 1040	Social Security Number			
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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 2012. 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 payers)	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 2012. 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)	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	\$	\$	\$			

