



If you itemize deductions, include this schedule with your return. Please use whole dollar amounts.

Name(s) shown on return _____

Social Security Number _____

Medical and Dental Expenses	1. Medical and dental expenses (Do not include health insurance premiums claimed on IA 1040, line 18) 1. _____
	2. Multiply the amount on federal form 1040*, line 38 as adjusted for disallowance of 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. _____
	3. Subtract line 2 from line 1. If less than zero, enter zero 3. _____
Taxes You Paid	4. State and local taxes. 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 2015. OR b. <input type="checkbox"/> RESERVED 4. _____
	5. Real estate taxes 5. _____
	6. Personal property taxes, including annual vehicle registration 6. _____
	7. Other taxes. List type and amount 7. _____
	8. Add lines 4-7. Enter total here 8. _____
Interest You Paid	9. Home mortgage interest and points a. Reported on federal form 1098 9a. _____ b. Not reported on federal form 1098 9b. _____
	10. Points not reported on federal form 1098 10. _____
	11. RESERVED 11. _____
	12. Investment interest. Include federal form 4952 if required 12. _____
	13. Add lines 9a-12. Enter total here 13. _____
Gifts to Charity	14. Contributions by cash or check 14. _____
	15. Other than by cash or check. You must include federal form 8283 if more than \$500 15. _____
	16. Carryover from prior year as adjusted for disallowance of bonus depreciation 16. _____
	17. Add lines 14-16. Enter total here 17. _____
Casualty/Theft Loss	18. Casualty or theft loss(es). Include federal form 4684 18. _____
Job Expenses and Misc. Deductions	19. Unreimbursed employee expenses. Include federal form 2106 or 2106-EZ if required 19. _____
	20. Tax preparation fees 20. _____
	21. Other expenses. List type and amount: 21. _____
	22. Add lines 19-21. Enter total here 22. _____
	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. _____
	24. Subtract line 23 from line 22. Enter the total. If less than zero, enter zero. 24. _____
Other Misc. Deductions	25. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount: 25. _____
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 IA1040 is less than \$309,900 for married taxpayers (\$154,950 if married filing separately for federal tax purposes) or qualifying widow(er), \$284,050 for head of household or \$258,250 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 is more than the amount stated above for your filing status, you must complete the Iowa Itemized Deductions Worksheet, IA 104, to calculate your total itemized deductions. 26. _____
	27. Other deductions. See page 6, IA 1040 instructions 27. _____
	28. Total deductions. Add lines 26-27. If using filing statuses 1, 2, 5, or 6, enter the amount on Step 8, line 37 of the IA 1040. 28. _____
Proration of Deductions Between Spouses	Complete lines 29-33 only if you are using filing status 3 or 4
	29. Net income of both spouses from IA 1040, line 26 29b. _____ 29a. _____
	30. Total Iowa net income, add columns 29a and 29b. Enter total here 30. _____
	31. Divide the amount on line 29a by the amount on line 30. Enter to the nearest tenth of a percent 31. _____ %
	32. Multiply line 28 by the percentage on line 31. Enter here and on IA 1040, line 37, column A. (You) 32. _____
	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. _____

*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 2015 Expanded Instructions on our website.