



2002 IA 1040 Schedule A

Iowa Itemized Deductions

If you itemize deductions, attach a copy of this schedule or a copy of the Federal Schedule A to 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: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> <td style="width: 25%; height: 20px;"></td> </tr> </table>				

NOTE: Iowa did not couple with Federal Bonus Depreciation. Use IA4562A to calculate adjustments.

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 36 plus any bonus depreciation adjustment 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. Other state and local income taxes. DO NOT INCLUDE IOWA INCOME TAX. Include School District Surtax and EMS Surtax paid in 2002. 4. _____ .00 5. Real estate taxes 5. _____ .00 6. Personal property taxes 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. _____ .00 9b Home mortgage interest not reported on Federal form 1098 9b. _____ .00 10. Points not reported on Federal form 1098 10. _____ .00 11. Investment interest. Attach Federal form 4952 if required. 11. _____ .00 12. Add lines 9a-11. Enter total here. 12. _____ .00																		
Gifts to Charity	13. Contributions by cash or check 13. _____ .00 14. Other than by cash or check. You must attach Federal form 8283 if more than \$500. 14. _____ .00 15. Carryover from prior year (as adjusted for disallowance of Bonus Depreciation) 15. _____ .00 16. Add lines 13 through 15. Enter total here. 16. _____ .00																		
Casualty/Theft Loss	17. Casualty or theft loss(es). Attach Federal form 4684. 17. _____ .00																		
Job Expenses and Misc. Deductions	18. Unreimbursed employee expenses. Attach Federal form 2106 or 2106-EZ if required. 18. _____ .00 19. Tax preparation fees 19. _____ .00 20. Other expenses. List type and amount. _____ 20. _____ .00 21. Add the amounts on lines 18, 19, and 20. Enter the total here. 21. _____ .00 22. Multiply the amount of Federal form 1040*, line 36 plus any bonus depreciation adjustment from line 14 of the IA 1040* by 2% (.02). Enter the result here. 22. _____ .00 23. Subtract line 22 from line 21. Enter the total. If less than zero, enter zero. 23. _____ .00																		
Other Misc. Deductions	24. Other miscellaneous deductions not subject to 2% AGI Limit. List type and amount. 24. _____ .00																		
Total Itemized Deductions	25. If the amount on Federal form 1040*, line 36 plus any bonus depreciation adjustment from line 14 of the IA 1040 is \$137,300 or less (\$68,650 or less if married filing separately for Federal tax purposes), add lines 3, 8, 12, 16, 17, 23, and 24, and enter the total here 25. _____ .00 If the amount on Federal form 1040*, line 36 plus any bonus depreciation adjustment from line 14 of the IA 1040* is more than \$137,300 (\$68,650 if married filing separately for Federal tax purposes), you must complete the Iowa Itemized Deductions Worksheet, 41-104, to calculate your total deductions. <p style="text-align: center;">If using filing statuses 1, 2, 5, or 6, enter the amount on Step 7, line 39 of the IA 1040.</p>																		
Proration of Deductions Between Spouses	<p style="text-align: center;">Complete lines 26 through 30 ONLY if you are using filing status 3 or 4.</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;"></th> <th style="width: 20%; text-align: center;">SPOUSE</th> <th style="width: 20%; text-align: center;">YOU</th> </tr> </thead> <tbody> <tr> <td>26. Enter the Iowa net income of both spouses from IA 1040, line 26. 26b. _____ .00</td> <td style="text-align: center;">26a. _____ .00</td> <td style="text-align: center;">26a. _____ .00</td> </tr> <tr> <td>27. Total Iowa net income, add columns 26a and 26b. Enter the total here. 27. _____ .00</td> <td style="text-align: center;">27. _____ .00</td> <td style="text-align: center;">27. _____ .00</td> </tr> <tr> <td>28. Divide the amount on line 26a by the amount on line 27. Enter the percentage here. 28. _____ %</td> <td style="text-align: center;">28. _____ %</td> <td style="text-align: center;">28. _____ %</td> </tr> <tr> <td>29. Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A (YOU) 29. _____ .00</td> <td style="text-align: center;">(YOU) 29. _____ .00</td> <td style="text-align: center;">29. _____ .00</td> </tr> <tr> <td>30. Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return. (SPOUSE) 30. _____ .00</td> <td style="text-align: center;">(SPOUSE) 30. _____ .00</td> <td style="text-align: center;">30. _____ .00</td> </tr> </tbody> </table>		SPOUSE	YOU	26. Enter the Iowa net income of both spouses from IA 1040, line 26. 26b. _____ .00	26a. _____ .00	26a. _____ .00	27. Total Iowa net income, add columns 26a and 26b. Enter the total here. 27. _____ .00	27. _____ .00	27. _____ .00	28. Divide the amount on line 26a by the amount on line 27. Enter the percentage here. 28. _____ %	28. _____ %	28. _____ %	29. Multiply line 25 by the percentage on line 28. Enter here and on IA 1040, line 39, Col. A (YOU) 29. _____ .00	(YOU) 29. _____ .00	29. _____ .00	30. Subtract line 29 from line 25. Enter here and on IA 1040, line 39, Col. B. If you are using filing status 4, enter this amount on line 39, Col. A of your spouse's return. (SPOUSE) 30. _____ .00	(SPOUSE) 30. _____ .00	30. _____ .00
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* If you filed Federal 1040A, see line 21; if Federal 1040EZ, see line 4.



Interest and Dividend Income

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 2002. 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. Do not report interest from Federal securities.

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

Interest Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Interest Income. Add the amounts; enter here and on IA 1040, line 2.00

**PART II:
DIVIDEND
INCOME**

You must complete this part if you received more than \$1,500 in gross dividends in 2002. Deduct that portion of any net dividend from mutual funds that is attributable to Federal securities.

For each payer, indicate the type of account. If the dividends were earned by you, check the column labeled "Taxpayer." If the dividends were earned by your spouse, check "Spouse." If the dividends were earned jointly, check "Joint." Check only one for each payer.

Dividend Income. List Names of All Payers.

Name of Payer	Check one for each payer			AMOUNT
	Taxpayer	Spouse	Joint	
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
				.00
Total Taxable Dividend Income. Add the amounts; enter here and on IA 1040, line 3.00