



**ARKANSAS INDIVIDUAL INCOME TAX
SCHEDULE OF ADJUSTMENTS**

Primary's legal name	Primary's social security number
----------------------	----------------------------------

INSTRUCTIONS

Full Year Resident Filers - Complete columns **(A) and (B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A) only**.

Part Year Resident Filers - Complete columns **(A) and (B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A) only**. **Enter only the amount of adjustments attributable to Arkansas in column (C)**.

Full Year Nonresident Filers - Complete columns **(A) and (B)** if using filing status 4 (married filing separately on the same return). All other filing statuses must complete column **(A) only**. **If an amount is entered in column (C), attach explanation**.

Enter the total of each column on line 19 of this form **and** on line 24 of AR1000F or AR1000NR.

See additional instructions on the reverse side of this form.

	(A) Primary/Joint Adjustments	(B) Spouse's Adjustments Status 4 Only	(C) Arkansas Adjustments Only
1. Border city exemption: (See instructions)	1● 00	● 00	● 00
2. Tuition savings program: (See instructions)	2● 00	● 00	● 00
3. Payments to IRA: (See instructions)	3● 00	● 00	● 00
4. Payments to MSA: (See instructions)	4● 00	● 00	● 00
5. Payments to HSA: (Attach federal Form 8889)	5● 00	● 00	● 00
6. Deduction for interest paid on student loans: (See instructions)	6● 00	● 00	● 00
7. Contributions to intergenerational trust: (See instructions)	7● 00	● 00	● 00
8. Moving expenses: (Attach Form AR3903)	8● 00	● 00	● 00
9. Self-employed health insurance deduction: (See instructions)	9● 00	● 00	● 00
10. KEOGH, Self-employed SEP and Simple Plans:	10● 00	● 00	● 00
11. Forfeited interest penalty for premature withdrawal:	11● 00	● 00	● 00
12. Alimony/Sep. Maint. paid to: Name: _____ SSN: _____	12● 00	● 00	● 00
13. Support for individuals with permanent disabilities: (Attach Form AR1000DC)	13● 00	● 00	● 00
14. Organ donor deduction: (Attach Form AR1000OD)	14● 00	● 00	● 00
15. Military reserve expenses:	15● 00	● 00	● 00
16. Reforestation deduction:	16● 00	● 00	● 00
17. Teachers qualified classroom investment expense: (Attach Form AR1000CE)	17● 00	● 00	● 00
18. Achieving A Better Life Experience Program (ABLE contributions)	18● 00	● 00	● 00
19. TOTAL ADJUSTMENTS: (Enter here and on AR1000F/AR1000NR, line 24)	19● 00	● 00	● 00

NOTE: Do not enter amounts from categories that are not printed on this form. See instructions for additional information.