

ARKANSAS INDIVIDUAL INCOME TAX  
SCHEDULE OF ADJUSTMENTS

Primary's legal name	Primary's social security number
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## 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: <b>(See instructions)</b> .....1	● 00	● 00	● 00
2. Tuition savings program: <b>(See instructions)</b> .....2	● 00	● 00	● 00
3. Payments to IRA: <b>(See instructions)</b> .....3	● 00	● 00	● 00
4. Payments to MSA: <b>(See instructions)</b> .....4	● 00	● 00	● 00
5. Payments to HSA: <b>(Attach federal Form 8889)</b> .....5	● 00	● 00	● 00
6. Deduction for interest paid on student loans: <b>(See instructions)</b> .....6	● 00	● 00	● 00
7. Contributions to intergenerational trust: <b>(See instructions)</b> .....7	● 00	● 00	● 00
8. Moving expenses: <b>(Attach Form AR3903)</b> .....8	● 00	● 00	● 00
9. Self-employed health insurance deduction: <b>(See instructions)</b> .....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: <b>(Attach Form AR1000DC)</b> .....13	● 00	● 00	● 00
14. Organ donor deduction: <b>(Attach Form AR1000OD)</b> .....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: <b>(Attach Form AR1000CE)</b> .....17	● 00	● 00	● 00
18. Achieving A Better Life Experience Program <b>(ABLE contributions)</b> .....18	● 00	● 00	● 00
19. TOTAL ADJUSTMENTS: <b>(Enter here and on AR1000F/AR1000NR, line 24)</b> .....19	● 00	● 00	● 00

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