



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

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