

## ARKANSAS INDIVIDUAL INCOME TAX ORGAN DONOR DEDUCTION

Taxpayer's Name:	Taxpayer's Social Security Number:
Donor's Name: <i>(If different than taxpayer's)</i>	Donor's Relationship to Taxpayer:

Act 668 of 2005 established a deduction of up to \$10,000 for unreimbursed expenses related to the donation of an organ (*part of a liver, pancreas, kidney, intestine, lung, or bone marrow*) to another human being. The expenses must have been incurred by the taxpayer or one of his/her dependents, and the deduction **must be claimed for the taxable year in which the transplantation of the organ occurred**. Allowable expenses include travel, lodging, medical expenses, and lost wages that were related to the organ donation. An individual may claim the deduction only once in his/her lifetime. This deduction does not apply to organs harvested from a deceased donor.

1. Enter total medical expenses incurred in 2008 related to the donation of an organ ( <i>part of a liver, pancreas, kidney, intestine, lung, or bone marrow</i> ) to another human being:.....	1		00
2. Enter total travel expense incurred: .....	2		00
3. Enter total lodging expense incurred:.....	3		00
4. Enter total lost wages incurred:.....	4		00
5. Total expenses: ( <i>Add lines 1 through 4</i> ).....	5		00
6. Maximum allowable deduction: .....	6	\$10,000	00
7. Deduction: ( <i>Enter the smaller of Lines 5 or 6 here and on Line 12, AR1000ADJ</i> ).....	7		00

**PLEASE SIGN: Under penalties of perjury, I declare that the above information is true, correct and complete.**

_____ Taxpayer	_____ Date
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