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SPECIAL INSTRUCTIONS

for Claiming the Standard or Itemized Deduction Benefit on Your Alaska Individual Income Tax Return

The Alaska Department of Revenue will automatically compute the Standard or Itemized Deduction Benefit for you. However, if you wish to calculate your own tax, follow these examples:

These instructions have been designed for use with your Alaska individual income tax form. Do NOT send in these instructions.

PART-YEAR OR NON-RESIDENT NO ITEMIZED DEDUCTIONS

RESIDENT - NO ITEMIZED DEDUCTIONS

Enter \$3200 If yes are Married filing jointly; e Qualifying widow(er)

Single; or Unmarried head of household

Enter \$1600 If you are Married filing separately

RESIDENT - ITEMIZED DEDUCTIONS

Change line 28, Part I, Alaska Itemized Deductions, to read: Enter the amount from schedule A, line 39, instead of line 41, Form 1040.

Married filing jointly; ed Qualifying widow(er) Single: or Unmarried Enter \$1600 If you are Married filing separately

PART-YEAR OR NON-RESIDENT ITEMIZED DEDUCTIONS

Disregard lines 44 and 45 in Part II, Itemized Deductions. Instead, enter the amount from line 43 on line 13 of the Part-Year or Non-Resident return.