PRINT FORM CLEAR FORM

AR1000-OD

ITOD221

2022

ARKANSAS INDIVIDUAL INCOME TAX
ORGAN DONOR DEDUCTION

Primary's legal name	Primary's social security number
Donor's name **(If different than above)**	Donor's relationship to primary

Act 668 of 2005 established a deduction of up to $10,000 for unreimbursed expenses related to the donation of a human organ (all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow) to another human being. Allowable expenses include travel, lodging, medical expenses, and lost wages related to the organ donation.

The donation must have been made, while living, by the taxpayer or the taxpayer's dependent. **The deduction must be claimed for the taxable year in which the organ transplantation occurred.** An individual may claim the deduction only once in his/her lifetime.

1. Enter total medical expenses related to the donation in 2022 of a human organ **(all or part of a liver, pancreas, kidney, intestine, lung, or bone marrow)** to another human being: 1		00
2. Enter total travel expenses paid: 2		00
3. Enter total lodging expenses paid: 3		00
4. Enter total lost wages: 4		00
5. Total expenses: **(Add lines 1 through 4)** 5		00
6. Maximum allowable deduction: 6	$10,000	00
7. Your deduction: **(Enter the smaller of lines 5 or 6 here and on line 14, AR1000ADJ)** 7		00

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

Taxpayer signature _____ Date _____