



**ARKANSAS INDIVIDUAL INCOME TAX
SELF-EMPLOYED HEALTH INSURANCE DEDUCTION SCHEDULE**

Primary's Legal Name	Primary's Social Security Number
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1. Enter the total amount paid in 2023 for health insurance coverage established under your business for 2023 for you, your spouse, and your dependents..... 1 _____
2. Enter your net profit and any other earned income* from the business under which the insurance plan was established, less any deductions on **Form AR1000ADJ**, Line 10. 2 _____
3. Enter the smaller of Line 1 or Line 2 here and on **Form AR1000ADJ**, Line 9.
(Do not include this amount in figuring your medical expense deduction on Itemized Deductions, **Form AR3**)... 3 _____

***Earned income includes net earnings and gains from the sale, transfer, or licensing of property you created. It does not include capital gain income. If you were more than a 2% shareholder in an S corporation, earned income is your wages from that corporation.**