

2019 Form 140NR Schedule A(NR) Itemized Deductions

For Nonresidents Only

You may itemize on your Arizona return, even if you do not itemize on your federal return. Before you complete this form, you must first complete federal Form 1040 Schedule A.

Even if you don't itemize deductions on your federal return, you must include a copy of the federal Form 1040 Schedule A, with this form.

The itemized deductions allowed for Arizona purposes are those itemized deductions that are allowable under the Internal Revenue Code (IRC).

As an Arizona nonresident, you must prorate these deductions by the income ratio which your Arizona gross income is to your federal adjusted gross income.

In some cases, the amount allowed for medical and dental expenses, mortgage interest, gambling losses, and charitable contributions may be different for Arizona purposes than for federal purposes.

You must complete lines 1 through 6 if any of the following apply:

- You are deducting medical and dental expenses.
- You are claiming a federal credit (from federal Form 8396) for interest paid on mortgage credit certificates.
- You are claiming a credit for a charitable contribution for which you are also taking a credit under Arizona law.

If any of the above items apply, complete lines 1 through 15 as instructed below.

Line-by-Line Instructions

Lines 1 through 4 - Medical and Dental Expenses

*Skip lines 1 through 4 if you are **not** deducting medical and dental expenses.*

Line 1 -

Enter the total of your medical and dental expenses. Do not include any expenses that were paid by insurance or other sources.

Do not include the following amounts you paid through an employer-sponsored health insurance plan (cafeteria plan) unless your employer included the amount(s) in Box 1 of your Form W-2.

- Insurance premiums you paid through the plan.
- Other medical and dental expenses paid by the plan.

If you are self-employed, do not include any amount that you paid for health insurance that you deducted in computing your federal adjusted gross income.

Lines 2 through 4 -

Complete lines 2 through 4 as instructed on the form.

Line 5 - Interest Paid on Mortgage Credit Certificates

*Skip line 5 if you are **not** claiming a federal credit for interest paid on mortgage credit certificates on your federal return.*

If you received a federal credit for interest paid on mortgage credit certificates (using federal Form 8396), you may deduct

some of the mortgage interest you paid in 2019 that you could not deduct for federal purposes.

Line 6 - Adjustment to Charitable Contributions

*Skip line 6 if you are **not** claiming a credit for any of your charitable contributions.*

You cannot claim both a deduction and a credit for the same charitable contributions. Enter the amount of charitable contributions for which you are claiming a credit.

For Example:		
If you claimed a credit on Arizona Form:	For:	You must make an entry on line 6 if you deducted the amount contributed as an itemized deduction on federal Form 1040 Schedule A.
321	Contributions to Qualifying Charitable Organizations	
322	Contributions Made or Fees Paid to Public School	
323	Contributions to Private School Tuition Organization	
331	Donation of School Site	
335-I	Contributions made by an S Corporation to a School Tuition Organization - Individual	
340	Donations to the Military Family Relief Fund	
341-I	Contributions made by an S Corporation to a School Tuition Organization for Displaced Students or Students with Disabilities - Individual	
348	Contributions to Certified School Tuition Organization - Individual	
352	Contributions to Qualifying Foster Care Charitable Organizations	

If you claimed a credit on your 2018 return for a contribution that you made during 2019 (see Arizona Forms 321, 322, 323, 348 and 352), you must make this adjustment on your 2019 return, even though you claimed the credit on your 2018 return.

If you are claiming a credit on your 2019 return for a contribution made during 2020 (see Arizona Forms 321, 322, 323, 348 and 352), you must make this adjustment on your 2020 return, even though you are claiming the credit on your 2019 return.

Lines 7 through 13 - Adjusted Itemized Deductions

Complete lines 7 through 13 as instructed on the form.

Line 14 -

Enter your Arizona income ratio from Form 140NR, page 1, line 27. Enter the ratio in decimal form.

Line 15 - Arizona Itemized Deductions

Multiply line 13 by the income ratio on line 14. Enter the result on line 15 and on Form 140NR, page 2, line 53.