

**ARIZONA SCHEDULE  
A(NR)**

**Itemized Deductions**

**2000**

**For Nonresidents**

Attach to your return

Name(s) as shown on Form 140NR	Your social security number
	Spouse's social security number

<b>Adjustment to Medical and Dental Expenses</b>	1 Medical and dental expenses ..... <b>1</b> ..... 00 2 Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1 ..... <b>2</b> ..... 00 3 Medical expenses allowed to be taken as a federal itemized deduction ..... <b>3</b> ..... 00 4 Add line 2 and line 3. Enter the result ..... <b>4</b> ..... 00 5 If line 1 is the same as or more than line 4, subtract line 4 from line 1. Otherwise, go to line 6 ..... <b>5</b> ..... 00 6 If line 4 is more than line 1, subtract line 1 from line 4 ..... <b>6</b> ..... 00			
<b>Adjustment to Interest Deduction</b>	7 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), enter the amount of mortgage interest you paid for 2000 that is equal to the amount of your 2000 federal credit ..... <b>7</b> ..... 00			
<b>Adjustment to Gambling Losses</b>	8 Wagering losses allowed as a federal itemized deduction ..... <b>8</b> ..... 00 9 Total gambling winnings included in your federal adjusted gross income ..... <b>9</b> ..... 00 10 Authorized Arizona lottery subtraction from Form 140NR, page 2, line D26 ..... <b>10</b> ..... 00 11 Maximum allowable gambling loss deduction. Subtract line 10 from line 9 ..... <b>11</b> ..... 00 12 If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter zero ..... <b>12</b> ..... 00			
<b>Adjustment to Property Taxes</b>	13 If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed ..... <b>13</b> ..... 00			
<b>Adjustment to Charitable Contributions</b>	14 Amount of charitable contributions for which you are taking a credit under Arizona law ..... <b>14</b> ..... 00			
<b>Adjusted Itemized Deductions</b>	15 Add the amounts on lines 5 and 7 ..... <b>15</b> ..... 00 16 Add the amounts on lines 6, 12, 13, and 14 ..... <b>16</b> ..... 00 17 Total federal itemized deductions allowed to be taken on federal return ..... <b>17</b> ..... 00 18 Enter the amount from line 15 above ..... <b>18</b> ..... 00 19 Add lines 17 and 18 ..... <b>19</b> ..... 00 20 Enter the amount from line 16 above ..... <b>20</b> ..... 00 21 Adjusted itemized deductions. Subtract line 20 from line 19 ..... <b>21</b> ..... 00 22 Enter your Arizona percentage from Form 140NR, page 2, line B16 ..... <b>22</b> ..... % 23 Arizona itemized deductions. Multiply line 21 by the percentage on line 22. Enter the result here and on Form 140NR, line 21 ..... <b>23</b> ..... 00			

**NOTE: You must attach a copy of federal Form 1040, Schedule A to your return if you itemize your deductions.**