

Itemized Deduction Adjustments
For Full-Year Residents Filing Form 140

Attach to your return.

Your Name as shown on Form 140	Your Social Security Number
Spouse's Name as shown on Form 140	Spouse's Social Security Number

To itemize on your Arizona return, you must first complete a federal Schedule A. Use Form 140, Schedule A, to adjust the amount shown on the federal Schedule A. Complete Form 140, Schedule A, **only if you are making changes** to the amount shown on the federal Schedule A. *See instructions for details.*

Adjustment to Medical and Dental Expenses

1 Medical and dental expenses	1	00		
2 Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1	2	00		
3 Medical expenses allowed to be taken as a federal itemized deduction	3	00		
4 Add line 2 and line 3, and enter the result	4	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.....	5		00	
6 If line 4 is more than line 1, subtract line 1 from line 4.....	6		00	

Adjustment to Interest Deduction

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 2013 that is equal to the amount of your 2013 federal credit.....	7		00	
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Adjustment to Gambling Losses

8 Wagering losses allowed as a federal itemized deduction	8	00		
9 Total gambling winnings included in your federal adjusted gross income	9	00		
10 Arizona lottery subtraction from Form 140, page 2, line C20	10	00		
11 Maximum allowable gambling loss deduction: Subtract line 10 from line 9.....	11	00		
12 If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero".....	12		00	

Adjustment to Charitable Contributions

13 Amount of charitable contributions for which you are taking a credit under Arizona law	13		00	
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Other Adjustments

14 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax.....	14		00	
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Adjusted Itemized Deductions

15 Add the amounts on lines 5 and 7	15	00		
16 Add the amounts on lines 6, 12, 13 and 14	16	00		
17 Total federal itemized deductions allowed to be taken on federal return	17	00		
18 Enter the amount from line 15 above.....	18	00		
19 Add lines 17 and 18.....	19	00		
20 Enter the amount from line 16 above.....	20	00		
21 Arizona itemized deductions: Subtract line 20 from line 19. Enter the result here and on Form 140, page 1, line 18.....	21		00	



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