

Notice

Form 140NR, Schedule A(NR)

Arizona has not fully conformed to the federal changes to the Internal Revenue Code made in 2009.

The following are in addition to those adjustments already included in the 2009 Arizona Form 140NR, Schedule A(NR), instructions:

1. **Itemized Deduction for Sales Tax on the Purchase of a New Motor Vehicle.**
Itemized deductions must be adjusted to exclude the deduction for the sales tax on a motor vehicle if you made the choice on your federal return to deduct state and local income taxes rather than general sales taxes. Make the reduction to itemized deductions on Arizona Schedule A(NR), line 13, "Adjustments to Charitable Contributions" and next to "charitable" write in "sales tax on vehicle".

2. **Deduction for Cash Contributions for Haiti Earthquake Relief Made After January 11, 2010 and Before March 1, 2010.**
Any 2010 contributions for Haiti relief deducted on the 2009 federal income tax return must be added back on the 2009 Arizona income tax return and the contributions will be treated as 2010 contributions for Arizona income tax purposes. Make the reduction to itemized deductions on Arizona Schedule A(NR), line 13, "Adjustments to Charitable Contributions".

**ARIZONA SCHEDULE
A(NR)**

**Itemized Deductions
For Nonresidents**

2009

Attach to your return

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

Adjustment to Medical and Dental Expenses

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

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 2009 that is equal to the amount of your 2009 federal credit		7	
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Adjustment to Gambling Losses

8 Wagering losses allowed as a federal itemized deduction	8		
9 Total gambling winnings included in your federal adjusted gross income	9		
10 Arizona lottery subtraction from Form 140NR, page 2, line D27	10		
11 Maximum allowable gambling loss deduction: Subtract line 10 from line 9	11		
12 If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero"		12	

Adjustment to Charitable Contributions

13 Amount of charitable contributions for which you are taking a credit under Arizona law		13	
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Itemized Deductions

14 Add the amounts on lines 5 and 7	14		
15 Add the amounts on lines 6, 12 and 13	15		
16 Total federal itemized deductions allowed to be taken on federal return	16		
17 Enter the amount from line 14 above	17		
18 Add lines 16 and 17	18		
19 Enter the amount from line 15 above	19		
20 Adjusted itemized deductions: Subtract line 19 from line 18	20		
21 Enter your Arizona percentage from Form 140NR, page 2, line B16	21		
22 Arizona itemized deductions: Multiply line 20 by the percentage on line 21. Enter the result here and on Form 140NR, page 1, line 20		22	

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