

Include with your return.

Your Name as shown on Form 140	Your Social Security Number
Spouse's Name as shown on Form 140 (if filing joint)	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 Medical expenses allowed to be taken as a federal itemized deduction	2		00	
3 If line 1 is the same as or more than line 2, subtract line 2 from line 1; otherwise, go to line 4	3		00	
4 If line 2 is more than line 1, subtract line 1 from line 2	4		00	

Adjustment to Interest Deduction

5 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 2018 that is equal to the amount of your 2018 federal credit.....	5		00	
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Adjustment to Gambling Losses

6 Wagering losses allowed as a federal itemized deduction	6		00	
7 Total gambling winnings included in your federal adjusted gross income	7		00	
8 Arizona lottery subtraction from Form 140, page 1, line 30.....	8		00	
9 Maximum allowable gambling loss deduction: Subtract line 8 from line 7.....	9		00	
10 If line 9 is less than line 6, subtract line 9 from line 6; otherwise enter "0".....	10		00	

Adjustment to Charitable Contributions

11 Amount of charitable contributions for which you are claiming a credit under Arizona law	11		00	
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Other Adjustments

12 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax	12		00	
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Adjusted Itemized Deductions

13 Add the amounts on lines 3 and 5	13		00	
14 Add the amounts on lines 4, 10, 11 and 12	14		00	
15 Total federal itemized deductions allowed to be taken on federal return.....	15		00	
16 Enter the amount from line 13 above	16		00	
17 Add lines 15 and 16.....	17		00	
18 Enter the amount from line 14 above	18		00	
19 Arizona itemized deductions: Subtract line 18 from line 17. Enter the result here and on Form 140, page 2, line 44.....	19		00	



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