TAX RECOVERY

2008

ARIZONA SCHEDULE

A

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 *(if a joint return)*	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 2008 that is equal to the amount of your 2008 federal credit*			**7**		00

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 C21	**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

Other Adjustments

14	Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax			**14**		00

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 17			**21**		00

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

Print Form Reset Form