

For Arizona Full-Year Residents Filing Form 140

Attach to your return

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

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. <i>Enter the result</i> 4 00 5 If line 1 is the same as or more than line 4, <i>subtract line 4 from line 1. Otherwise, go to line 6</i> 5 00 6 If line 4 is more than line 1, <i>subtract line 1 from line 4</i> 6 00			
Adjustment to Interest Deduction	7 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), <i>enter the amount of mortgage interest you paid for 2000 that is equal to the amount of your 2000 federal credit</i> 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 Authorized Arizona lottery subtraction from Form 140, page 2, line C20 10 00 11 Maximum allowable gambling loss deduction. <i>Subtract line 10 from line 9</i> 11 00 12 If line 11 is less than line 8, <i>subtract line 11 from line 8; otherwise enter zero</i> 12 00			
Adjustment to Property Taxes	13 If you are claiming the credit for property taxes paid by a qualified defense contractor, <i>enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed</i> 13 00			
Adjustment to Charitable Contributions	14 Amount of charitable contributions for which you are taking a credit under Arizona law 14 00			
Other Adjustments	15 Amount allowed as a federal itemized deduction that is attributable to income not subject to Arizona tax 15 00			
Adjusted Itemized Deductions	16 Add the amounts on lines 5 and 7 16 00 17 Add the amounts on lines 6, 12, 13, 14, and 15 17 00 18 Total federal itemized deductions allowed to be taken on federal return 18 00 19 Enter the amount from line 16 above 19 00 20 Add lines 18 and 19 20 00 21 Enter the amount from line 17 above 21 00 22 Arizona itemized deductions. <i>Subtract line 21 from line 20. Enter the result here and on Form 140, line 19</i> 22 00			

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