

# Notice

## Form 140, Schedule A

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

The following adjustments are in addition to those already included in the 2009 Arizona Form 140, Schedule A, 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, line 14, "Other Adjustments".

**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, line 13, "Adjustments to Charitable Contributions".

**ARIZONA SCHEDULE**

**A**

**Itemized Deduction Adjustments**

*For Full-Year Residents Filing Form 140*

**2009**

**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		
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 140, page 2, line C21 .....	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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**Other Adjustments**

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

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

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