



## 2020 Form 140NR Schedule A(NR) Adjustment to State Income Taxes

**Arizona Revised Statute § 43-1042 was amended to require taxpayers to reduce the amount of itemized deductions for amounts used to claim an Arizona credit even if the amount was deducted on the federal return as taxes paid rather than charitable contributions.**

<b>1A</b>	Total Taxes on the federal Schedule A before applying the federal limitations.....	<b>1A</b>		00
<b>2A</b>	Amount included in the line 1A for which you claimed an Arizona credit.....	<b>2A</b>		00
<b>3A</b>	Subtract line 2A from line 1A. Enter the difference.....	<b>3A</b>		00
<b>4A</b>	Limit from federal Schedule A. Enter \$10,000 (\$5,000 if married filing separate)..	<b>4A</b>		00
<b>5A</b>	Enter the smaller of line 3A or 4A.....	<b>5A</b>		00
<b>6A</b>	Enter total taxes claimed on federal Schedule A (after limitation).....	<b>6A</b>		00
<b>7A</b>	Subtract line 5A from line 6A. This is the amount of your Arizona adjustment. Enter the amount on page 1, line 7.....	<b>7A</b>		00