

**ARIZONA SCHEDULE
A**

**Itemized Deduction Adjustments
For Full-Year Residents Filing Form 140**

2001

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 <i>Add line 2 and line 3, and 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 2001 that is equal to the amount of your 2001 federal credit</i>			7 00
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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 a property tax credit on Arizona Form 302 (Defense Contracting Credits), <i>enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed</i>			13 00
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Adjustment to Charitable Contributions

14 Amount of charitable contributions for which you are taking a credit under Arizona law			14 00
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Other Adjustments

15 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax			15 00
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Adjusted Itemized Deductions

16 <i>Add the amounts on lines 5 and 7</i>	16	00	
17 <i>Add the amounts on lines 6, 12, 13, 14 and 15</i>	17	00	
18 Total federal itemized deductions allowed to be taken on federal return	18	00	
19 <i>Enter the amount from line 16 above</i>	19	00	
20 <i>Add lines 18 and 19</i>	20	00	
21 <i>Enter the amount from line 17 above</i>	21	00	
22 Arizona itemized deductions: <i>Subtract line 21 from line 20. Enter the result here and on Form 140, page 1, line 17</i>			22 00

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