

**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 |
|---|--|----------|----|

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 |
|---|--|-----------|----|

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 relates to income not subject to Arizona tax | | 15 | 00 |
|---|--|-----------|----|

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.