

**ARIZONA SCHEDULE  
A**

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

**2005**

Attach to your return

NAME(S) AS SHOWN ON FORM 140	YOUR SOCIAL SECURITY NUMBER
	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 .....		
2	Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1 .....		
3	Medical expenses allowed to be taken as a federal itemized deduction .....		
4	Add line 2 and line 3, and enter the result .....		
5	If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6 .....		
6	If line 4 is more than line 1, subtract line 1 from line 4 .....		

**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 2005 that is equal to the amount of your 2005 federal credit .....		
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**Adjustment to Gambling Losses**

8	Wagering losses allowed as a federal itemized deduction .....		
9	Total gambling winnings included in your federal adjusted gross income .....		
10	Authorized Arizona lottery subtraction from Form 140, page 2, line C21 .....		
11	Maximum allowable gambling loss deduction: Subtract line 10 from line 9 .....		
12	If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero" .....		

**Adjustment to Property Taxes**

13	If you are claiming a property tax credit on Arizona Form 302 (Defense Contracting Credits), enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed .....		
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**Adjustment to Charitable Contributions**

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

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

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

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