

2014 Form 140NR Schedule A(NR) Itemized Deductions

For Nonresidents Only

Before you complete this form, you must complete a federal Form 1040, Schedule A. Even if you don't itemize deductions on your federal return, you must include a copy of the federal Form 1040, Schedule A, with this form.

The itemized deductions allowed for Arizona purposes are those itemized deductions that are allowable under the Internal Revenue Code (IRC).

As an Arizona nonresident, you must prorate these deductions by the percentage which your Arizona gross income is to your federal adjusted gross income.

In some cases, the amount allowed for medical and dental expenses, mortgage interest, gambling losses, and charitable contributions may be different for Arizona purposes than for federal purposes. You must complete lines 1 through 13 if any of the following apply.

1. You are deducting medical and dental expenses.
2. You are claiming a federal credit (from federal Form 8396) for interest paid on mortgage credit certificates.
3. You are deducting gambling losses while claiming a subtraction for Arizona lottery winnings.
4. You are claiming a credit for a charitable contribution for which you are also taking a credit under Arizona law.

If any of the above items apply, complete lines 1 through 13 as instructed below.

Medical and Dental Expenses

*Skip lines 1 through 6 if you are **not** deducting medical and dental expenses.*

Line 1 -

Enter the total of your medical and dental expenses after you reduce these expenses by any payments received from insurance or other sources. Do not reduce the amount you enter on line 1 by amounts paid from an Arizona Long-Term Health Care Savings Account (AZLTHSA).

Be sure you reduce these expenses by any payments received from insurance or other sources. Do not include the following amounts you paid through an employer-sponsored health insurance plan (cafeteria plan) unless your employer included the amount(s) in Box 1 of your Form W-2.

- Insurance premiums you paid through the plan.
- Other medical and dental expenses paid by the plan.

If you are self-employed, do not include any amount that you paid for health insurance that you deducted in computing your federal adjusted gross income.

Line 2 -

Enter any amount of medical and dental expenses included on line 1 that were paid from your AZLTHSA.

Lines 3 through 6 -

Complete lines 3 through 6 as instructed on the form.

Interest Paid on Mortgage Credit Certificates

Line 7 -

Skip line 7 if you are not claiming a federal credit for interest paid on mortgage credit certificates.

If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), you may deduct

some of the mortgage interest you paid for 2014 that you could not deduct for federal purposes.

Gambling Losses

Lines 8 through 12 -

*Skip lines 8 through 12 if you are **not** deducting gambling losses.*

You can deduct wagering losses only to the extent of wagering gains. If you take a subtraction for Arizona lottery winnings, you may have to adjust your deduction for gambling losses.

Complete lines 8 through 12 as instructed on the form.

Gifts to Charity

Line 13 -

*Skip line 13 if you are **not** claiming a credit for any of your charitable contributions.*

You cannot claim both a deduction and a credit for the same charitable contributions. Enter the amount of charitable contributions for which you are claiming a credit.

For Example:		
If you claimed a credit on AZ Form:	For:	
321	Contributions to Qualifying Charitable Organizations	You must make an entry on line 13 if you deducted the amount contributed as an itemized deduction on federal Form 1040, Schedule A.
322	Contributions Made or Fees Paid to Public School	
323	Contributions to Private School Tuition Organization	
331	Donation of School Site	
340	Donations to the Military Family Relief Fund	
348	Contributions to Certified School Tuition Organization - Individual	

If you claimed a private school tuition credit on your 2013 return for a contribution that you made during 2014 (see Arizona Forms 323 and 348), you must make this adjustment on your 2014 return, even though you claimed the credit on your 2013 return.

If you are claiming a credit on your 2014 return for a contribution made during 2015 (see Arizona Forms 323 and 348), you must make this adjustment on your 2015 return, even though you are claiming the credit on your 2014 return.

Adjusted Itemized Deductions

Lines 14 through 22 -

Complete lines 14 through 22 as instructed on the form.