

Itemized Deductions
For Nonresidents

Attach to your return.

Your Name as shown on Form 140NR	Your Social Security Number
Spouse's Name as shown on Form 140NR	Spouse's Social Security Number

Adjustment to Medical and Dental Expenses

1 Medical and dental expenses	1		00	
2 Amount of distributions used to pay qualified medical expenses from your medical saving account (MSA) or your AZ long-term health care savings account (AZLTHSA) included on line 1.....	2		00	
3 Medical expenses allowed to be taken as a federal itemized deduction	3		00	
4 Add line 2 and line 3, and enter the result	4		00	
5 If line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6.....	5		00	
6 If line 4 is more than line 1, subtract line 1 from line 4.....	6		00	

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 2013 that is equal to the amount of your 2013 federal credit.....	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 Arizona lottery subtraction from Form 140NR, page 2, line D28	10		00	
11 Maximum allowable gambling loss deduction: Subtract line 10 from line 9.....	11		00	
12 If line 11 is less than line 8, subtract line 11 from line 8; otherwise enter "zero".....	12		00	

Adjustment to Charitable Contributions

13 Amount of charitable contributions for which you are taking a credit under Arizona law	13		00	
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Itemized Deductions

14 Add the amounts on lines 5 and 7	14		00	
15 Add the amounts on lines 6, 12 and 13	15		00	
16 Total federal itemized deductions allowed to be taken on federal return	16		00	
17 Enter the amount from line 14 above.....	17		00	
18 Add lines 16 and 17	18		00	
19 Enter the amount from line 15 above.....	19		00	
20 Adjusted itemized deductions: Subtract line 19 from line 18	20		00	
21 Enter your Arizona percentage from Form 140NR, page 2, line B17	21		%	
22 Arizona itemized deductions: Multiply line 20 by the percentage on line 21. Enter the result here and on Form 140NR, page 1, line 21.....	22		00	



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