

Include with your return.

Your Name as shown on Form 140NR	Your Social Security Number
Spouse's Name as shown on Form 140NR (if filing joint)	Spouse's Social Security Number

Adjustment to Medical and Dental Expenses

1 Medical and dental expenses	1		00	
2 Medical expenses allowed to be taken as a federal itemized deduction	2		00	
3 If line 1 is the same as or more than line 2, subtract line 2 from line 1; otherwise, go to line 4	3			00
4 If line 2 is more than line 1, subtract line 1 from line 2	4			00

Adjustment to Interest Deduction

5 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 2019 that is equal to the amount of your 2019 federal credit.....	5			00
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Adjustment to Charitable Contributions

6 Amount of charitable contributions for which you are claiming a credit under Arizona law	6			00
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Itemized Deductions

7 Add the amounts on lines 3 and 5	7			00								
8 Add the amounts on lines 4 and 6	8			00								
9 Total federal itemized deductions allowed to be taken on federal return.....	9			00								
10 Enter the amount from line 7 above	10			00								
11 Add lines 9 and 10.....	11			00								
12 Enter the amount from line 8 above	12			00								
13 Adjusted itemized deductions: Subtract line 12 from line 11	13			00								
14 Enter your Arizona income ratio from Form 140NR, page 1, line 27	14	<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px; text-align: center;">.</td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> </tr> </table>			.							
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15 Arizona itemized deductions: Multiply line 13 by the ratio on line 14. Enter the result here and on Form 140NR, page 2, line 53	15			00								



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