Arizona Schedule A(NR)

Itemized Deductions

For Nonresidents

2024

Include with your return.

Your Name as shown on Form 140NR Spouse's Name as shown on Form 140NR (if filing joint)		Your Social Security Number Spouse's Social Security Number	
1	Medical and dental expenses	00	
2	Medical expenses allowed to be taken as a federal itemized deduction	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
Adj	ustment to Interest Deduction		
	If you received a federal credit for interest paid on mortgage credit certificates (from federal Fo	orm 8396),	
	enter the amount of mortgage interest you paid for 2024 that is equal to the amount of your 20)24 federal	
	credit	5	00
Adj	ustment to Charitable Contributions		
6	Amount of charitable contributions for which you are claiming a credit under Arizona law	6	00
Adi	ustment to State Income Taxes		
_	Amount of state income taxes deducted on the federal Schedule A that are for contributions to	a charity	
	for which an Arizona credit was received. If your tax deductions were limited on your federal S	•	
	complete the worksheet on page 2 to determine the adjustment on line 7	· ·	00
Iton	nized Deductions		
8	Add the amounts on lines 3 and 5	00	
9	Add the amounts on lines 4, 6 and 7	00	
10	Total federal itemized deductions allowed to be taken on federal return	00	
11	Enter the amount from line 8 above	00	
12	Add lines 10 and 11	00	
13	Enter the amount from line 9 above	00	
14	Adjusted itemized deductions: Subtract line 13 from line 12. If less than zero,		
	enter "0"	00	
15	Enter your Arizona income ratio from Form 140NR, page 1, line 27 15		
		1	
16	Arizona itemized deductions: Multiply line 14 by the ratio on line 15. Enter the result here and Form 140NR, page 2, line 53	16	00



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

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Your Name (as shown on page 1)	Your Social Security Number		

2024 Form 140NR Schedule A(NR) Adjustment to State Income Taxes

Arizona Revised Statutes § 43-1042 was amended to require taxpayers to reduce the amount of itemized deductions for amounts used to claim an Arizona credit, even if the amount was deducted on the federal return as state income taxes paid rather than charitable contributions.

1A	Total state income taxes on the federal Schedule A before applying the federal limitations.	1A	00
2A	Amount included in the line 1A for which you claimed an Arizona credit.	2A	00
3A	Subtract line 2A from line 1A. Enter the difference.	3A	00
4A	Limit from federal Schedule A. Enter \$10,000 (\$5,000 if married filing separate)	4A	00
5A	Enter the smaller of line 3A or 4A.	5A	00
6A	Enter total state income taxes claimed on federal Schedule A (after limitation).	6A	00
7A	Subtract line 5A from line 6A. This is the amount of your Arizona adjustment.		
	Enter the amount on page 1, line 7.	7A	00