

**Include with your return.**

Your Name as shown on Form 140	Your Social Security Number
Spouse's Name as shown on Form 140 (if filing joint)	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.....	<b>1</b>		00	
2 Medical expenses allowed to be taken as a federal itemized deduction.....	<b>2</b>		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.....	<b>3</b>		00	
4 If line 2 is more than line 1, subtract line 1 from line 2.....	<b>4</b>		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.....	<b>5</b>		00	
---	----------	--	----	--

**Adjustment to Charitable Contributions**

6 Amount of charitable contributions for which you are claiming a credit under Arizona law.....	<b>6</b>		00	
---	----------	--	----	--

**Other Adjustments**

7 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax.....	<b>7</b>		00	
---	----------	--	----	--

**Adjusted Itemized Deductions**

8 Add the amounts on lines 3 and 5.....	<b>8</b>		00	
9 Add the amounts on lines 4, 6 and 7.....	<b>9</b>		00	
10 Total federal itemized deductions allowed to be taken on federal return.....	<b>10</b>		00	
11 Enter the amount from line 8 above.....	<b>11</b>		00	
12 Add lines 10 and 11.....	<b>12</b>		00	
13 Enter the amount from line 9 above.....	<b>13</b>		00	
14 Arizona itemized deductions: Subtract line 13 from line 12. Enter the result here and on Form 140, page 2, line 43.....	<b>14</b>		00	



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