

# 2009 Form 140NR Schedule A(NR) Itemized Deductions

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## **For Nonresidents Only**

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Before you complete this form, you must complete a federal Form 1040, Schedule A.

You must attach the federal Form 1040, Schedule A, to this form.

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

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Skip these lines 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 MSA. Do not include insurance premiums you paid through an employer-sponsored health insurance plan (cafeteria plan) unless your employer included the premiums in Box 1 of your Form W-2.

Also do not include any other medical and dental expenses paid by the plan unless the amount paid is included in Box 1 of your Form(s) W-2. If self-employed, do not include any amount paid for health insurance that you deducted in computing your federal adjusted gross income. The medical and dental expenses for Arizona purposes are the same as for federal purposes.

### **Line 2 -**

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

Complete lines 3 through 6 as instructed on Schedule A(NR).

## **Interest Paid on Mortgage Credit Certificates**

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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 2009 that you could not deduct for federal purposes.

## **Gambling Losses**

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Skip these lines 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 Schedule A(NR).

## **Gifts to Charity**

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Skip line 13 if you are not taking 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 taking a credit.

## **Adjusted Itemized Deductions**

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Complete lines 14 through 22 as instructed on Schedule A(NR).