

**ARIZONA SCHEDULE
A(NR)**

**Itemized Deductions
For Nonresidents**

2010

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			
2 Amount of medical savings account (MSA) distributions used to pay qualified medical expenses included on line 1	2			
3 Medical expenses allowed to be taken as a federal itemized deduction	3			
4 <i>Add</i> line 2 and line 3, and <i>enter the result</i>	4			
5 If line 1 is the same as or more than line 4, <i>subtract</i> line 4 from line 1; otherwise, <i>go to line 6</i>				5
6 If line 4 is more than line 1, <i>subtract</i> line 1 from line 4				6

Adjustment to Interest Deduction

7 If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), <i>enter the amount of mortgage interest you paid for 2010 that is equal to the amount of your 2010 federal credit</i>				7
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Adjustment to Gambling Losses

8 Wagering losses allowed as a federal itemized deduction	8			
9 Total gambling winnings included in your federal adjusted gross income	9			
10 Arizona lottery subtraction from Form 140NR, page 2, line D28	10			
11 Maximum allowable gambling loss deduction: <i>Subtract</i> line 10 from line 9	11			
12 If line 11 is less than line 8, <i>subtract</i> line 11 from line 8; otherwise <i>enter "zero"</i>				12

Adjustment to Charitable Contributions

13 Amount of charitable contributions for which you are taking a credit under Arizona law				13
14 Haiti earthquake contributions made after January 11, 2010 and before March 1, 2010. <i>See the instructions before you enter any amount here</i>				14

Itemized Deductions

15 <i>Add</i> the amounts on lines 5, 7 and 14	15			
16 <i>Add</i> the amounts on lines 6, 12 and 13	16			
17 Total federal itemized deductions allowed to be taken on federal return	17			
18 <i>Enter the amount</i> from line 15 above	18			
19 <i>Add</i> lines 17 and 18	19			
20 <i>Enter the amount</i> from line 16 above	20			
21 Adjusted itemized deductions: <i>Subtract</i> line 20 from line 19	21			
22 <i>Enter your Arizona percentage</i> from Form 140NR, page 2, line B17	22			
23 Arizona itemized deductions: <i>Multiply</i> line 21 by the percentage on line 22. <i>Enter the result</i> here and on Form 140NR, page 1, line 20				23

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