Arizona	Sc	hedule	
Α(N	R)	

Itemized Deductions

For Nonresidents

2020

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		
Adj	ustment to Medical and Dental Expenses			
1	Medical and dental expenses	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		00	
4	If line 2 is more than line 1, subtract line 1 from line 2	4	00	
Adj	ustment to Interest Deduction			
5	If you received a federal credit for interest paid on mortgage credit certificates (from federal Fo	rm 8396),		
	enter the amount of mortgage interest you paid for 2020 that is equal to the amount of your 20	20 federal		
	credit	5	00	
	ustment to Charitable Contributions		1	
6	Amount of charitable contributions for which you are claiming a credit under Arizona law	6	00	
Adj	ustment to State Income Taxes			
7	Amount of state taxes deducted on the federal Schedule A that are for contributions to a charit	y for which an		
	Arizona credit was received. If your tax deductions were limited on your federal Schedule A co	mplete the		
	worksheet on page 2 to determine the adjustment on line 7	7	00	
Iter	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	00		
15	Enter your Arizona income ratio from Form 140NR, page 1, line 27		,	
16	Arizona itemized deductions: Multiply line 14 by the ratio on line 15. Enter the result here and			
	on 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

2020 Form 140NR Schedule A(NR) Adjustment to State Income Taxes

Arizona Revised Statute § 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 taxes paid rather than charitable contributions.

1A	Total 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 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