

**Include with your return.**

|  |                                 |
|--|---------------------------------|
| Your Name as shown on Form 140NR                       | Your Social Security Number     |
| Spouse's Name as shown on Form 140NR (if filing joint) | Spouse's Social Security Number |

**Adjustment to Medical and Dental Expenses**

|  |   |  |    |
|--|---|--|----|
| 1 Medical and dental expenses .....  | 1 |  | 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 ..... | 3 |  | 00 |
| 4 If line 2 is more than line 1, subtract line 1 from line 2 .....   | 4 |  | 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 2025 that is equal to the amount of your 2025 federal credit..... | 5 |  | 00 |
|---|---|--|----|

**Adjustment to Charitable Contributions**

|  |   |  |    |
|--|---|--|----|
| 6 Amount of charitable contributions for which you are claiming a credit under Arizona law ..... | 6 |  | 00 |
|--|---|--|----|

**Adjustment to State Income Taxes**

|   |   |  |    |
|---|---|--|----|
| 7 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 Schedule A, complete the worksheet on page 2 to determine the adjustment on line 7..... | 7 |  | 00 |
|---|---|--|----|

**Itemized Deductions**

|   |    |  |    |
|---|----|--|----|
| 8 Add the amounts on lines 3 and 5 .....  | 8  |  | 00 |
| 9 Add the amounts on lines 4, 6 and 7 .....   | 9  |  | 00 |
| 10 Total federal itemized deductions allowed to be taken on federal return.....   | 10 |  | 00 |
| 11 Enter the amount from line 8 above .....   | 11 |  | 00 |
| 12 Add lines 10 and 11 .....  | 12 |  | 00 |
| 13 Enter the amount from line 9 above .....   | 13 |  | 00 |
| 14 Adjusted itemized deductions: Subtract line 13 from line 12. If less than zero, enter "0" .....                                      | 14 |  | 00 |
| 15 Enter your Arizona income ratio from Form 140NR, page 1, line 27 .....   | 15 |  |    |
| 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.**

## 2025 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.**

|           |   |           |  |    |
|-----------|---|-----------|--|----|
| <b>1A</b> | Total state income taxes on the federal Schedule A before applying the federal limitations. ....                          | <b>1A</b> |  | 00 |
| <b>2A</b> | Amount included in the line 1A for which you claimed an Arizona credit. ....  | <b>2A</b> |  | 00 |
| <b>3A</b> | Subtract line 2A from line 1A. Enter the difference. ....   | <b>3A</b> |  | 00 |
| <b>4A</b> | Limit from federal Schedule A. Enter \$40,000 (\$20,000 if married filing separate). ...                                  | <b>4A</b> |  | 00 |
| <b>5A</b> | Enter the smaller of line 3A or 4A. ....  | <b>5A</b> |  | 00 |
| <b>6A</b> | Enter total state income taxes claimed on federal Schedule A (after limitation). ....                                     | <b>6A</b> |  | 00 |
| <b>7A</b> | Subtract line 5A from line 6A. This is the amount of your Arizona adjustment.<br>Enter the amount on page 1, line 7. .... | <b>7A</b> |  | 00 |