ARIZONA SCHEDULE Δ

Itemized Deduction Adjustments For Full-Year Residents Filing Form 140

2009

Attach to your return.				
Your Name as shown on Form 140	Your Social Security Number			
	,			
Spouse's Name as shown on Form 140	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.

1 Medical and dental expenses 1 2 Amount of medical axings 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 4 Add line 2 and line 3, and enter the result. 3 4 4 Add line 1 is the same as or more than line 4, subtract line 4 from line 1; otherwise, go to line 6 5 6 6 If line 1 is the same as or more than line 1, subtract line 4 from line 4. 6 6 Adjustment to Interest Deduction 7 1 7 7 7 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 2009 that is equal to the amount of your 2009 7 Adjustment to Gambling Losses 8 9 9 1 8 Wagering losses allowed as a federal itemized deduction 10 11 11 14 Maximum allowable gambling loss deduction: Subtract line 10 from line 9 11 12 14 Maximum allowable gambling loss deduction: Subtract line 10 from line 9 11 12 15 If line 11 is less than line 8, subtract	Adjus	tment to Medical and Dental Expenses		_	
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and on Form 140, page 1, line 17 21	21	Arizona itemized deductions: Subtract line 20 from line 19. Enter the result here			
		and on Form 140, page 1, line 17		21	

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