

**Include with your return.**

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

To itemize on your Arizona return, you must first complete a federal Schedule A even if you did not itemize on your federal return. 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.

**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
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**Adjustments to Charitable Contributions**

6 Amount of charitable contributions for which you are claiming a credit under Arizona law.....	6		00
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**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 this line.....	7		00
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**Other Adjustments**

8 Amount allowed as a federal itemized deduction that relates to income not subject to Arizona tax.....	8		00
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**Adjusted Itemized Deductions**

9 Add the amounts on lines 3 and 5.....	9		00
10 Add the amounts on lines 4, 6, 7, and 8.....	10		00
11 Total federal itemized deductions allowed to be taken on federal return.....	11		00
12 Enter the amount from line 9 above.....	12		00
13 Add lines 11 and 12.....	13		00
14 Enter the amount from line 10 above.....	14		00
15 Arizona itemized deductions: Subtract line 14 from line 13. Enter the difference here. Also, enter the amount on Form 140, page 2, line 43. If less than zero, enter "0".....	15		00



**You must include a copy of federal Form 1040, Schedule A with your return if you itemize your deductions.**

## 2025 Form 140 Schedule A 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 as charitable contributions.**

If you claimed income taxes on your federal 1040 Schedule A, complete the following worksheet to determine the amount of your adjustment to enter on page 1, line 7.

<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. Enter the amount on page 1, line 7. .... <b>7A</b>		00