

Include with your return.

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

Part 1 **Itemized Deductions for the Period of the Year While an Arizona Resident Plus Arizona Source Itemized Deductions for the Period While a Nonresident**

Medical and Dental Expenses • Taxes • Interest Expense • Gifts to Charity

1	Medical and dental expenses incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	1		00
2	Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such taxes from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	2		00
3	Interest expense: See instructions	3		00
4	Gifts to charity allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident plus the amount of such gifts from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	4		00

Casualty and Theft Losses

5	Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.....	5		00
6	Casualty loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor	6		00
7	Amount of loss on line 6 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident.....	7		00
8	Divide line 7 by line 6, and enter the percentage	8		%
9	Multiply line 5 by the percentage on line 8	9		00

Job Expenses and Other Miscellaneous Expenses

10	Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation	10		00
11	Amount on line 10 that you incurred and paid while an Arizona resident plus the amount on line 10 from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident.....	11		00
12	Divide line 11 by line 10, and enter the percentage.....	12		%
13	Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation	13		00
14	Multiply line 13 by the percentage on line 12	14		00
15	Other miscellaneous expenses allowable on federal Form 1040, Schedule A, not subject to the 2% federal adjusted gross income limitation that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident	15		00
Skip lines 16 through 20 if not deducting gambling losses.				
16	Wagering losses included on line 15	16		00
17	Total gambling winnings included in your Arizona gross income.....	17		00
18	Arizona lottery subtraction from Form 140PY, page 2, line 45	18		00
19	Maximum allowable gambling loss deduction: Subtract line 18 from line 17.....	19		00
20	If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter "zero".	20		00
21	If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter amount on line 15 here	21		00
22	Add lines 14 and 21	22		00

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Your Name (as shown on page 1)	Your Social Security Number
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Subtotal Itemized Deductions

23 Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22, and enter the total on line 23.
 Complete lines 24 through 28 below if your federal adjusted gross income is:

- more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or
- \$279,650 (head of household), or
- \$254,200 (unmarried individual who is not a surviving spouse or head of household), or
- \$152,525 (married filing a separate return)

Otherwise, skip lines 24 through 28	23		00	
24 Enter on line 24 the amount by which you have to reduce your federal itemized deductions because your federal adjusted gross income was over this threshold if your federal adjusted gross income is:				
<ul style="list-style-type: none"> • more than \$305,050 (married taxpayers filing a joint return or surviving spouse), or • \$279,650 (head of household), or • \$254,200 (unmarried individual who is not a surviving spouse or head of household) or • \$152,525 (married filing a separate return) 	24		00	
25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation	25		00	
26 Divide line 23 by line 25, and enter the percentage	26		%	
27 Multiply line 24 by the percentage on line 26, and enter the result	27		00	
28 Subtract line 27 from line 23. Enter the result here	28			00

Part 2 Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident

Adjustment to Medical and Dental Expenses

29 Medical and dental expenses	29		00	
30 Amount of distributions used to pay qualified medical expenses from your Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 29	30		00	
31 Medical expenses allowed to be taken as a federal itemized deduction	31		00	
32 Add lines 30 and 31, and enter the total	32		00	
33 If line 29 is the same as or more than line 32, subtract line 32 from line 29. Otherwise, go to line 34	33			00
34 If line 32 is more than line 29, subtract line 29 from line 32	34			00

Adjustment to Interest Deduction

35 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 2014 that is equal to the amount of your 2014 federal credit	35			00
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Adjustment to Gambling Losses

36 Wagering losses allowed as a federal itemized deduction	36		00	
37 Total gambling winnings included in your federal adjusted gross income	37		00	
38 Arizona lottery subtraction from Form 140PY, page 2, line 45	38		00	
39 Maximum allowable gambling loss deduction: Subtract line 38 from line 37	39		00	
40 If line 39 is less than line 36, subtract line 39 from line 36; otherwise enter "zero"	40			00

Adjustment to Charitable Contributions

41 Amount of charitable contributions for which you are taking a credit under Arizona law	41			00
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Adjusted Itemized Deductions

42 Add the amounts on lines 33 and 35	42		00	
43 Add lines 34, 40 and 41	43		00	
44 Total itemized deductions allowed to be taken on federal return	44		00	
45 Enter the amount from line 42 above	45		00	
46 Add the amount on lines 44 and 45	46		00	
47 Enter the amount from line 43 above	47		00	
48 Subtract line 47 from line 46	48		00	
49 If you skipped lines 24 through 28, enter the amount on line 23 here. If you completed lines 24 through 28, enter the amount from line 28 here.	49		00	
50 Subtract line 49 from line 48	50		00	
51 Arizona percentage from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions ...	51		%	
52 Multiply the percentage on line 51 by the amount on line 50	52		00	
53 Add lines 49 and 52. Enter the total here and on Form 140PY, page 2, line 56	53			00