

**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 ratio .....	8		
9 Multiply line 5 by the ratio 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 ratio.....	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 ratio 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
<b>Skip lines 16 through 20 if not deducting gambling losses.</b>			
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 44 .....	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 "0" .....	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

Continued on page 2 →

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 \$313,800 (married taxpayers filing a joint return or surviving spouse), or
- \$287,650 (head of household), or
- \$261,500 (unmarried individual who is not a surviving spouse or head of household), or
- \$156,900 (married filing a separate return)

Otherwise, skip lines 24 through 28 .....	<b>23</b>		00	
<b>24</b> 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:				
• more than \$313,800 (married taxpayers filing a joint return or surviving spouse), or				
• \$287,650 (head of household), or				
• \$261,500 (unmarried individual who is not a surviving spouse or head of household) or				
• \$156,900 (married filing a separate return) .....	<b>24</b>		00	
<b>25</b> Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation .....	<b>25</b>		00	
<b>26</b> Divide line 23 by line 25, and enter the ratio .....	<b>26</b>			
<b>27</b> Multiply line 24 by the ratio on line 26, and enter the result .....	<b>27</b>		00	
<b>28</b> Subtract line 27 from line 23. Enter the result here .....	<b>28</b>			00

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

**Adjustment to Medical and Dental Expenses**

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

**Adjustment to Interest Deduction**

<b>35</b> 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 2017 that is equal to the amount of your 2017 federal credit .....	<b>35</b>			00
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**Adjustment to Gambling Losses**

<b>36</b> Wagering losses allowed as a federal itemized deduction .....	<b>36</b>		00	
<b>37</b> Total gambling winnings included in your federal adjusted gross income .....	<b>37</b>		00	
<b>38</b> Arizona lottery subtraction from Form 140PY, page 2, line 44 .....	<b>38</b>		00	
<b>39</b> Maximum allowable gambling loss deduction: Subtract line 38 from line 37 .....	<b>39</b>		00	
<b>40</b> If line 39 is less than line 36, subtract line 39 from line 36; otherwise enter "0" .....	<b>40</b>			00

**Adjustment to Charitable Contributions**

<b>41</b> Amount of charitable contributions for which you are taking a credit under Arizona law .....	<b>41</b>			00
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**Adjusted Itemized Deductions**

<b>42</b> Add the amounts on lines 33 and 35 .....	<b>42</b>		00	
<b>43</b> Add lines 34, 40 and 41 .....	<b>43</b>		00	
<b>44</b> Total itemized deductions allowed to be taken on federal return .....	<b>44</b>		00	
<b>45</b> Enter the amount from line 42 above .....	<b>45</b>		00	
<b>46</b> Add the amount on lines 44 and 45 .....	<b>46</b>		00	
<b>47</b> Enter the amount from line 43 above .....	<b>47</b>		00	
<b>48</b> Subtract line 47 from line 46 .....	<b>48</b>		00	
<b>49</b> 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. ....	<b>49</b>		00	
<b>50</b> Subtract line 49 from line 48 .....	<b>50</b>		00	
<b>51</b> Arizona income ratio from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions .....	<b>51</b>			
<b>52</b> Multiply the ratio on line 51 by the amount on line 50 .....	<b>52</b>		00	
<b>53</b> Add lines 49 and 52. Enter the total here and on Form 140PY, page 2, line 55 .....	<b>53</b>			00