ARIZONA SCHEDULE
A(PYN)

Itemized Deductions
For Part-Year Residents
Who also had Arizona source income during the period of the year while a nonresident.

TAX RECOVERY
2008

Attach to your return

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

Part I: 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 D32	**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

Your Name (as shown on page 1)	Your Social Security No.

Subtotal of Itemized Deductions

23	Tentative Arizona itemized deduction: *Add* lines 1, 2, 3, 4, 9, and 22. If your federal adjusted gross income is more than $159,950 ($79,975 if married filing separately), *complete lines 24 through 28 below.* Otherwise, *skip lines 24 through 28*	23		00		
24	If your federal adjusted gross income is more than $159,950 ($79,975 if married filing separately), *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	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, and *enter the result*				28	00

Part II: 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 MSA distributions used to pay qualified medical expenses 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 result*	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 2008 that is equal to the amount of your 2008 federal credit*				35	00

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 D32	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

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 2 of the 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 result* here and on Form 140PY, page 1, line 20				53	00

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