

Itemized Deductions

For Part-Year Residents Who Also Had Arizona Source Income During the Period of the Year While a Nonresident

2015

Include with your return.

You	r 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	
Pai	Itemized Deductions for the Period of the Year While an Arizona Residen Source Itemized Deductions for the Period While a Nonresident	t Plus Arizona	
Med	lical 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 experimental Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while an Arizona resident amount of such taxes from Arizona sources that you incurred and paid during the part of the year while	t plus the	00
	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	a resident plus	
	the amount of such gifts from Arizona sources that you incurred and paid during the part of the year whi	le	
	an Arizona nonresident	4	00
Cas	ualty and Theft Losses		
	Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying the 10% federal		
J	adjusted gross income limitation and the \$100 per loss floor	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	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	00	
8	Divide line 7 by line 6, and enter the ratio		
9	Multiply line 5 by the ratio on line 8	9	00
	Expenses and Other Miscellaneous Expenses		
10	Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable	00	
	on federal Form 1040, Schedule A, before applying the limitation	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		
40	an Arizona nonresident	00	
12	Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable		
13	on federal Form 1040, Schedule A, after applying the limitation	00	
14	Multiply line 13 by the ratio on line 12	00	
15			
	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	00	
Skij	o lines 16 through 20 if not deducting gambling losses.		
16	Wagering losses included on line 15	00	
17	Total gambling winnings included in your Arizona gross income	00	
18	Arizona lottery subtraction from Form 140PY, page 2, line 44	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	00	
22	Add lines 14 and 21	22	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 30 Amount of distributions used to pay qualified medical expenses from your Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 29	Your	Name (as shown on page 1)	our Social Security Number	
Complete lines 24 through 28 below if your federal adjusted gross income is: - more than \$309.900 (married trapspers filling a) print return or surviving spouse), or - \$224.050 (married filling a separate return) Otherwise, skip lines 24 through 28 E first on line 25 through 28 - \$284.050 (married filling a separate return) Otherwise, skip lines 24 through 28 - \$284.050 (married filling a separate return) - \$258.250 (urmarried filling a separate return) 24	Sub	otal Itemized Deductions		
. \$154.450 (married fling a separate return) Otherwise, sky lines 24 through 28	23	Complete lines 24 through 28 below if your federal adjusted gross income is: • more than \$309,900 (married taxpayers filing a joint return or surviving spouse), or • \$284,050 (head of household), or		
Cherwise, skip lines 24 through 28 22 Enter on line 24 the amount by which you have to reduce your federal illemized deductions because your federal adjusted gross income is + nore them \$309.00 (married taxpayers filing a joint return or surviving spouse), or \$282,800 (married taxpayers filing a joint return or surviving spouse), or \$282,800 (married full under the following spouse), or \$282,800 (married fulling a separate return)				
24 Enter on line 24 the amount by which you have to reduce your federal identized deductions because your federal adjusted gross income was over this threshold if your federal adjusted gross income is: • more than \$303,900 (married taxpayers filing a joint return or surviving spouse), or • \$258,250 (unmarried individual who is not a surviving spouse or head of household) or • \$258,250 (unmarried individual who is not a surviving spouse or head of household) or • \$154,950 (married filing as separate return)			00	
because your federal adjusted gross income was over this threshold if your federal adjusted gross income is: - more than \$309,900 (married taxpayers filing a joint return or surviving spouse), or - \$328,305 (married find/dull with ois not a surviving spouse or head of household) or - \$328,305 (married find/dull with ois not a surviving spouse or head of household) or - \$358,305 (married find gross income limitation 24	24	-		
rores income is: - more than \$309,900 (married taxpayers filing a joint return or surviving spouse), or - \$254,805 (nead of household), or - \$258,250 (unmarried individual who is not a surviving spouse or head of household) or - \$154,950 (married fing a separate return) 24				
. more than \$309.900 (married taxpayers filing a joint return or surviving spouse), or \$284.050 (head of household), or \$284.050 (married filing a separate return). \$24				
S284.050 (head of household), or S286.250 (unmarried individual who is not a surviving spouse or head of household) or S366.250 (unmarried individual who is not a surviving spouse or head of household) or S366.250 (unmarried individual who is not a surviving spouse or head of household) or S367.250 (unmarried individual who is not a surviving spouse or head of household) or S367.250 (unmarried individual who is not a surviving spouse or head of household) or S377.250 (unmarried individual who is not a surviving spouse or head of household) or S378.250 (unmarried individual who is not a surviving spouse or head of household) or S379.250 (unmarried individual who is not a surviving spouse or head of household) or S379.250 (unmarried individual who is not a surviving spouse or head of household) or S379.250 (unmarried individual who is not a surviving spouse or head of household) or S379.250 (unmarried individual who is not a surviving spouse or head of household) or S389.250 (unmarried individual who is not a surviving spouse or head of household) or S479.250 (unmarried individual who is not a surviving spouse or head of household) or S479.250 (unmarried individual who is not a surviving spouse or head of household) or S479.250 (unmarried individual who is not a surviving spouse or head of household) or S479.250 (unmarried individual who is not a surviving spouse or head of household) or S479.250 (unmarried individual who is not a surviving spouse or head of household in pour federal spouse or surviving s				
** \$258,250 (umarried filling a separate return) ** \$154,950 (married filling a separate return) ** \$154,950 (married filling a separate return) ** \$25				
** \$154,950 (married filing a separate return)				
25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation			00	
prior to the federal adjusted gross income limitation	25			
26 Divide line 23 by line 25, and enter the ratio 27 Multiply line 24 by the ratio on line 26, and enter the result 28 Subtract line 27 from line 23. Einter the result here		·	00	
27	26			
Part 2 Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident	27		00	
Adjustment to Medical and Dental Expenses 29	28		28	00
Adjustment to Medical and Dental Expenses 29				
29 Medical and dental expenses			e a Nonresident	
30 Amount of distributions used to pay qualified medical expenses from your Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 29		·		
Arizona Long-Term Health Care Savings Account (AZLTHSA) included on line 29	29	Medical and dental expenses	00	
31 Medical expenses allowed to be taken as a federal itemized deduction	30	Amount of distributions used to pay qualified medical expenses from your		
32 Add lines 30 and 31, and enter the total				
33 If line 29 is the same as or more than line 32, subtract line 32 from line 29. Otherwise, go to line 34				
34 If line 32 is more than line 29, subtract line 29 from line 32		·	· ·	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 2015 that is equal to the amount of your 2015 federal credit 36 Adjustment to Gambling Losses 36 Wagering losses allowed as a federal itemized deduction				00
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 2015 that is equal to the amount of your 2015 federal credit	34	If line 32 is more than line 29, subtract line 29 from line 32	34	00
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 2015 that is equal to the amount of your 2015 federal credit	Adiı	stment to Interest Deduction		
Adjustment to Gambling Losses 36 Wagering losses allowed as a federal itemized deduction. 37 Total gambling winnings included in your federal adjusted gross income. 38 Arizona lottery subtraction from Form 140PY, page 2, line 44. 39 Maximum allowable gambling loss deduction: Subtract line 38 from line 37. 39 Union of If line 39 is less than line 36, subtract line 39 from line 36; otherwise enter "zero". 40 If line 39 is less than line 36, subtract line 39 from line 36; otherwise enter "zero". 41 Amount of charitable Contributions 42 Add the amounts on lines 33 and 35. 42 O0 43 Add lines 34, 40 and 41. 43 O0 44 Total itemized deductions allowed to be taken on federal return. 44 O0 45 Enter the amount from line 42 above. 46 Add the amount on lines 44 and 45. 47 Enter the amount from line 43 above. 48 Subtract line 47 from line 48. 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 48 mount from line 48. 50 O0 51 Arizona income ratio from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions. 52 Multiply the ratio on line 51 by the amount on line 50.		•	206) enter the	
Adjustment to Gambling Losses 36 Wagering losses allowed as a federal itemized deduction	35		·	00
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 44 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 (Adjustment to Charitable Contributions 41 Amount of charitable contributions for which you are taking a credit under Arizona law 41 (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 Usbtract line 47 from line 46 48 00 49 I		amount of mortgage interest you paid for 2010 that is equal to the amount of your 2010 leactar ores		100
37 Total gambling winnings included in your federal adjusted gross income	Adjı	stment to Gambling Losses		
37 Total gambling winnings included in your federal adjusted gross income	36	Wagering losses allowed as a federal itemized deduction	00	
38 Arizona lottery subtraction from Form 140PY, page 2, line 44				
Maximum allowable gambling loss deduction: Subtract line 38 from line 37	38		00	
Adjustment to Charitable Contributions 41 Amount of charitable contributions for which you are taking a credit under Arizona law. 42 Add the amounts on lines 33 and 35. 43 Add lines 34, 40 and 41. 44 D00 45 Enter the amount from line 42 above. 46 Add the amount on lines 44 and 45. 47 Enter the amount from line 43 above. 48 Subtract line 47 from line 46. 49 If you skipped lines 24 through 28, enter the amount on line 23 here. 49 Local Subtract line 49 from line 48. 50 Local Subtract line 49 from line 48. 50 Local Subtract line 49 from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions. 40 Local Subtractions and Inice 51 by the amount on line 50.	39		00	
41 Amount of charitable contributions for which you are taking a credit under Arizona law. 41 Adjusted Itemized Deductions 42 00 42 Add the amounts on lines 33 and 35	40		40	00
41 Amount of charitable contributions for which you are taking a credit under Arizona law. 41 Adjusted Itemized Deductions 42 00 42 Add the amounts on lines 33 and 35				
Adjusted Itemized Deductions 42 00 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 income ratio from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions 51 52 Multiply the ratio on line 51 by the amount on line 50 52	Αdjι	stment to Charitable Contributions		
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 income ratio from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions. 51 00 52 Multiply the ratio on line 51 by the amount on line 50 50	41	Amount of charitable contributions for which you are taking a credit under Arizona law	41	00
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 income ratio from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions. 51 00 52 Multiply the ratio on line 51 by the amount on line 50 50	4 1:	4.16 1.15 1.0		
Add lines 34, 40 and 41		,		
Total itemized deductions allowed to be taken on federal return	42			
## Description of the state of the worksheet on page 3 of Schedule A(PYN) instructions . 51 ## Description of the state of the worksheet on page 3 of Schedule A(PYN) instructions . 51 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the state of the worksheet on line 50 ## Description of the wo	43	'		
Add the amount on lines 44 and 45				
Enter the amount from line 43 above				
Subtract line 47 from line 46				
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. 50 Subtract line 49 from line 48				
24 through 28, enter the amount from line 28 here			00	
50 Subtract line 49 from line 48	49			
51 Arizona income ratio from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions . 51 52 Multiply the ratio on line 51 by the amount on line 50	50	-		
52 Multiply the ratio on line 51 by the amount on line 50				
			00	
53 Add lines 49 and 52. Enter the total here and on Form 140PY, page 2, line 55				00