

**ARIZONA SCHEDULE
A(PYN)**

**Itemized Deductions
For Part-Year Residents**

2011

Who also had Arizona source income during the period of the year while a nonresident.

Attach to your return.

| | |
|--------------------------------------|---------------------------------|
| Your Name as shown on Form 140PY | Your Social Security Number |
| Spouse's Name as shown on Form 140PY | 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 | | |
| 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 | | |
| 3 Interest expense: <i>See instructions</i> | 3 | | |
| 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 | | |

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 | | |
| 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 | | |
| 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 | | |
| 8 <i>Divide</i> line 7 by line 6, and <i>enter the percentage</i> | 8 | | |
| 9 <i>Multiply</i> line 5 by the percentage on line 8 | 9 | | |

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 | | |
| 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 | | |
| 12 <i>Divide</i> line 11 by line 10, and <i>enter the percentage</i> | 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 | | |
| 14 <i>Multiply</i> line 13 by the percentage on line 12 | 14 | | |
| 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 | | |
| Skip lines 16 through 20 if not deducting gambling losses. | | | |
| 16 Wagering losses included on line 15 | 16 | | |
| 17 Total gambling winnings included in your Arizona gross income..... | 17 | | |
| 18 Arizona lottery subtraction from Form 140PY, page 2, line D32..... | 18 | | |
| 19 Maximum allowable gambling loss deduction: <i>Subtract</i> line 18 from line 17 | 19 | | |
| 20 If line 19 is less than line 16, <i>subtract</i> line 19 from line 16; otherwise <i>enter "zero"</i> | 20 | | |
| 21 If you completed lines 16 through 20, <i>subtract</i> line 20 from line 15. If you skipped lines 16 through 20, <i>enter amount on line 15 here</i> | 21 | | |
| 22 <i>Add</i> lines 14 and 21..... | 22 | | |
| 23 Subtotal of Itemized Deductions: <i>Add</i> lines 1, 2, 3, 4, 9, and 22. <i>Enter the result here</i> | 23 | | |

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

Adjustment to Medical and Dental Expenses

| | | | | |
|----|--|--|--|--|
| 24 | Medical and dental expenses..... | | | |
| 25 | Amount of MSA distributions used to pay qualified medical expenses included on line 24..... | | | |
| 26 | Medical expenses allowed to be taken as a federal itemized deduction..... | | | |
| 27 | Add lines 25 and 26, and enter the result..... | | | |
| 28 | If line 24 is the same as or more than line 27, subtract line 27 from line 24. Otherwise, go to line 29..... | | | |
| 29 | If line 27 is more than line 24, subtract line 24 from line 27 | | | |

Adjustment to Interest Deduction

| | | | | |
|----|---|--|--|--|
| 30 | 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 2011 that is equal to the amount of your 2011 federal credit..... | | | |
|----|---|--|--|--|

Adjustment to Gambling Losses

| | | | | |
|----|--|--|--|--|
| 31 | Wagering losses allowed as a federal itemized deduction..... | | | |
| 32 | Total gambling winnings included in your federal adjusted gross income | | | |
| 33 | Arizona lottery subtraction from Form 140PY, page 2, line D32..... | | | |
| 34 | Maximum allowable gambling loss deduction: Subtract line 33 from line 32 | | | |
| 35 | If line 34 is less than line 31, subtract line 34 from line 31; otherwise enter "zero" | | | |

Adjustment to Charitable Contributions

| | | | | |
|----|--|--|--|--|
| 36 | Amount of charitable contributions for which you are taking a credit under Arizona law | | | |
|----|--|--|--|--|

Adjusted Itemized Deductions

| | | | | |
|----|---|--|--|--|
| 37 | Add the amounts on lines 28 and 30..... | | | |
| 38 | Add lines 29, 35 and 36..... | | | |
| 39 | Total itemized deductions allowed to be taken on federal return..... | | | |
| 40 | Enter the amount from line 37 above | | | |
| 41 | Add the amount on lines 39 and 40..... | | | |
| 42 | Enter the amount from line 38 above | | | |
| 43 | Subtract line 42 from line 41..... | | | |
| 44 | Enter the amount on line 23 here | | | |
| 45 | Subtract line 44 from line 43..... | | | |
| 46 | Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions | | | |
| 47 | Multiply the percentage on line 46 by the amount on line 45 | | | |
| 48 | Add lines 44 and 47. Enter the result here and on Form 140PY, page 1, line 19..... | | | |