

## Itemized Deductions For part-year residents

Attach to your return

Medical and Dental Poental of Experience incurred and paid while an Artzona resident, plus the amount of such expersess from Artzona sources that you incurred and paid during the part of the year while an Artzona norresident 1 1 0 0 1 2 2 0 0 0 1 2 2 2 0 0 0 1 2 2 2 0 0 0 1 2 2 2 0 0 0 1 2 2 2 0 0 0 1 2 2 2 0 0 0 0	Name(s) as shown on Form 140PY			Your social security number				
Dental Superiors of the year white an Airzona nonresident of the year white an				Spouse's	social securi	ity number	<u> </u>	
Taxes of the year while an Arizonan convesident.    1	Dental		from Arizona sources that you incurred and paid during the part of the year while an A Taxes allowable on federal Form 1040, Schedule A, that you incurred and paid while a	rizona non an Arizona	resident		1	00
Septense of the section of the septense services begins to exercise bytes in the section of the	Interest		of the year while an Arizona nonresident				2	00
Gifts to Actional evaluation of Such Park (1997) and Actional resident, plus the amount of Such rights from Africana sources that you incurred and paid during the part of the year while an Africana noncresident.  Casualty and 5 Casualty Insected adjusted gross income limitation and the \$100 per loss floor							3	00
Theft		4					4	00
6 Casually loss(es) allowable on federal Form 4684 before applying the 10% federal adjusted gross income limitation and the \$100 per loss floor.  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 norresident.  8 Divide line 7 by line 6. Enter the percent.  9 Multiply line 5 by the percent on line 8  Job Expenses  10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation.  Expenses  10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, a federa applying the limitation.  11 Mount on line 10 that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona sources that you incurred and paid while an Arizona resident plus the amount of such expenses from Arizona while an Arizona resident plus the amount of such expenses from Arizona while an Arizona resident plus the amount of such expenses from Arizona while an Arizona norresident.  15 Ober miscellaneous expenses allowable on federal Form 1040, Schedule A, and the you incurred and paid during the part of the year while an Arizona norresident and paid during the part of the year while an Arizona norresident.  16 Wagering losses included on line 15  17 Total agambling while an Arizona teritation from Form HQPY, page 2, line 23  18 June 25 Add lines 14 and 21  19 Univ	-	5				00		
amount of loss from Arizona sources on line 6 that you incurred during the part of the year while an Arizona nonresident		6		6	,	00		
8 Divide line 7 by line 6. Enter the percent 9 Multiply line 5 by the percent on line 8 9 Multiply line 5 by the percent on line 8 9 Multiply line 5 by the percent on line 8 9 Multiply line 5 by the percent on line 8 9 Multiply line 10 Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on lederal Form 1040, Schedule A, before applying the limitation by list the amount on line 10 that you incurred and paid during the part of the year while an Arizona nonresident plus the amount on line 10 that you incurred and paid during the part of the year while an Arizona nonresident 11 Multiply line 13 by the percent on line 12 bivide line 11 by line 10. Enter the percent 13 Miscellaneous eductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation 13 Moultiply line 13 by the percent on line 12 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 resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year 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 resident plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year 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 seriested plus the amount of such expenses from Arizona sources that you incurred and paid during the part of the year while an Arizona seriested plus the amount of such expenses from Arizona sources that you incurred and you arizona pross income limitation and you arizona pro		7	amount of loss from Arizona sources on line 6 that you incurred during the part					
9 Multiply line 5 by the percent on line 8			•	<b></b>				
Job Expenses and Other Miscellaneous expenses subject to the 2% federal adjusted gross income limitation allowable on federal Form 1040, Schedule A, before applying the limitation allowable on federal Form 1040, Schedule A, before applying the limitation allowable on federal Form 1040, Schedule A, before applying the limitation allowable on federal Form 1040, Schedule A, after applying the limitation allowable on federal Form 1040, Schedule A, after applying the limitation 11 00 01 12 01 01 01 01 01 01 01 01 01 01 01 01 01			· · · · · · · · · · · · · · · · · · ·			70	9	00
Expenses Expenses    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.   12   Divide line 11 by line 10. Enter the percent.   12   96     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 percent 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 sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona sources that you incurred and paid during the part of the year while an Arizona to a your sources that you sources that you sources that your sources that	Job Expenses						\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	1 00
during the part of the year while an Arizona nonresident	Skip lines 16 through 20 if not deducting gambling losses	11	Amount on line 10 that you incurred and paid while an Arizona resident	10	)	00		
12 Divide line 11 by line 10. Enter the percent.  13 Miscellaneous deductions subject to the 2% federal adjusted gross income limit allowable on federal Form 1040, Schedule A, after applying the limitation.  14 Multiply line 13 by the percent on line 12.  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  16 Wagering losses included on line 15.  17 Total gambling winnings included in your Arizona gross income.  18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D33.  18 00  18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D33.  18 100  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.  21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here.  22 Add lines 14 and 21.  23 Tentative Arizona itemized deduction. Add lines 1, 2, 3, 4, 9, and 22.  If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately), complete lines 24 through 28 below. Otherwise, enter line 23 on Form 140PY, page 1, line 21.  24 If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately) enter on line 24 the amount by which you have to reduce your federal lemized deduction because your federal adjusted gross income was over this threshold.  25 Enter your total federal itemized deduction sallowable on federal Form 1040, Schedule A prior to the federal adjusted gross income limitation.  26 Divide line 23 by line 25. Enter the percent.				11	.	00		
allowable on federal Form 1040, Schedule A, after applying the limitation		12			_			
14 Multiply line 13 by the percent on line 12		13	, , ,					
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 sources that you incurred and paid during the part of the year while an Arizona nonresident.  16 Wagering losses included on line 15  Skip lines 16 17 Total gambling winnings included in your Arizona gross income.  17 00  Skip lines 16 17 Total gambling winnings included in your Arizona gross income.  18 00  19 Maximum allowable gambling loss deduction. Subtract line 18 from line 17.  19 00  If line 19 is less than line 16, subtract line 19 from line 16: otherwise enter zero.  20 00  17 100  18 Itemized  21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here.  22 Add lines 14 and 21  23 Tentative Arizona itemized deduction. Add lines 1, 2, 3, 4, 9, and 22.  If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately), complete lines 24 through 28 below. Otherwise, enter line 23 on Form 140PY, page 1, line 21  24 If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately) enter on line 24 the amount by which you have to reduce your federal lemized deduction because your federal adjusted gross income was over this threshold.  25 Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A prior to the federal adjusted gross income limitation.  26 Divide line 23 by line 25. Enter the percent		14				1		
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	Other miscellaneous expenses allowable on federal Form 1040, Schedule A,		1	00	J	
Arizona sources that you incurred and paid during the part of the year while an Arizona nonresident								
16   Wagering losses included on line 15   17   17   18   17   19   18   18   19   18   19   18   19   18   19   19			Arizona sources that you incurred and paid during the part of the year while		_	1	1	
Skip lines 16 through 20 if 17 Total gambling winnings included in your Arizona gross income 17 00 mot deducting 18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D33 18 00 mot deducting 19 Maximum allowable gambling loss deduction. Subtract line 18 from line 17 19 00 lf line 19 is less than line 16, subtract line 19 from line 16; otherwise enter zero 20 00 lf ly you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here 21 00 lf ly you federal adjusted gross income is more than \$128,950 (\$64,475 if married filling separately), complete lines 24 through 28 below. Otherwise, enter line 23 on Form 140PY, page 1, line 21 23 lf your federal adjusted gross income is more than \$128,950 (\$64,475 if married filling separately) enter on line 24 the amount by which you have to reduce your federal itemized deduction 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. Enter the percent 26 00 27 00 00 00 00 00 00 00 00 00 00 00 00 00								
through 20 if not deducting gambling loss deduction. Subtract line 19 from line 17						1		
not deducting gambling       19       00         gambling losses       20       15 line 19 is less than line 16, subtract line 19 from line 16; otherwise enter zero       20       00         16 through 20, enter line 15 here       21 lif you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here       21 lif you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here       21 lif you skipped lines       21 lif you federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately), complete lines 24 through 28 below. Otherwise, enter line 23 on Form 140PY, page 1, line 21       23 lif your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately) enter on line 24 the amount by which you have to reduce your federal itemized deduction because your federal adjusted gross income was over this threshold       24 lif your federal adjusted gross income was over this threshold       24 lif your federal temized deduction because your federal adjusted gross income was over this threshold       24 lif your federal temized deductions allowable on federal Form 1040, Schedule A prior to the federal adjusted gross income limitation       25 lif you federal temized deductions allowable on federal form 1040, Schedule A prior to the federal adjusted gross income limitation       25 lif you federal federal temized deductions allowable on federal fermination       26 life your total federal f								
gambling losses 20 If line 19 is less than line 16, subtract line 19 from line 16; otherwise enter zero								
21 If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines 16 through 20, enter line 15 here					_			
22 Add lines 14 and 21			If you completed lines 16 through 20, subtract line 20 from line 15. If you skipped lines	6				
Total 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 \$128,950 (\$64,475 if married filing separately), complete lines 24 through 28 below. Otherwise, enter line 23 on Form 140PY, page 1, line 21			· ·			00	00	
If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately), complete lines 24 through 28 below. Otherwise, enter line 23 on Form 140PY, page 1, line 21				<u></u>		<u></u>	22	00
married filing separately) enter on line 24 the amount by which you have to reduce your federal itemized deduction because your federal adjusted gross income was over this threshold	Itemized	23	If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separately), complete lines 24 through 28 below. Otherwise, enter	23	3	00		
adjusted gross income was over this threshold		24	married filing separately) enter on line 24 the amount by which you					
Schedule A prior to the federal adjusted gross income limitation			· · · · · · · · · · · · · · · · · · ·	24	1	00		
26 Divide line 23 by line 25. Enter the percent		25						
		_						
27 Multiply line 24 by the percent on line 26. Enter the result			Multiply line 24 by the percent on line 26. Enter the result			00	28	00