

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 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 2024 that is equal to the amount of your 2024 federal credit.	4		00
5 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.....	5		00

Casualty and Theft Losses

6 Casualty loss(es) allowable on federal Form 4684.....	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 resident.....	7		00

Other Expenses

8 Other expenses allowable on federal Form 1040, Schedule A 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.	8		00
9 Add lines 1, 2, 3, 4, 5, 7 and 8. Enter the total.....	9		00

Adjustments: State Income Taxes and Charitable Contributions

10 Amount of state income taxes deducted on the federal Schedule A that are for contributions to a charity for which an Arizona credit was received. If your tax deduction was limited on your federal Schedule A complete the worksheet on page 3 to determine the adjustment on this line.	10		00
11 Enter the amount of charitable contributions for which you are taking a credit under Arizona law.	11		00
12 Subtract lines 10 and 11 from line 9. Enter the difference. If less than zero, enter "0".	12		00

Continued on page 2 →



You must include a copy of federal Form 1040, Schedule A with your return if you itemize your deductions on your Arizona return.

Your Name (as shown on page 1)	Your Social Security Number
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Part 2 Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident

Adjustment to Medical and Dental Expenses

13 Medical and dental expenses.....	13		00	
14 Medical expenses allowed to be taken as a federal itemized deduction.....	14		00	
15 If line 13 is the same as or more than line 14, subtract line 14 from line 13. Otherwise, go to line 16.....	15		00	
16 If line 14 is more than line 13, subtract line 13 from line 14 and enter the difference.....	16		00	

Adjustment to Interest Deduction

17 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 2024 that is equal to the amount of your 2024 federal credit.....	17		00	
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Adjustment to Charitable Contributions

18 Amount of charitable contributions for which you are taking a credit under Arizona law.....	18		00	
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Adjustment to State Income Taxes

19 Amount of state income taxes deducted on the federal Schedule A that are for contributions to a charity for which an Arizona credit was received. If your tax deduction was limited on your federal Schedule A, complete the worksheet on page 3 to determine the adjustment on this line.....	19		00	
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Adjusted Itemized Deductions

20 Add the amounts on lines 15 and 17.....	20		00								
21 Add lines 16, 18 and 19.....	21		00								
22 Total itemized deductions allowed to be taken on federal return.....	22		00								
23 Enter the amount from line 20 above.....	23		00								
24 Add the amount on lines 22 and 23.....	24		00								
25 Enter the amount from line 21 above.....	25		00								
26 Subtract line 25 from line 24. If less than zero, enter "0".....	26		00								
27 Subtract line 25 from line 26 and enter the difference. If less than zero, enter "0".....	27		00								
28 Apportionment line. See instructions.....	28	<table style="display: inline-table; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px; text-align: center;">.</td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> </tr> </table>			.					00	
		.									
29 Multiply the ratio on line 28 by the amount on line 27. Enter the result.....	29		00								
30 Arizona itemized deductions: Add line 12 and line 29. Enter the total. Also, enter the total on Form 140PY, line 53.....	30		00								

2024 Form 140PY Schedule A(PYN) Adjustment to State Income Taxes

Arizona Revised Statutes § 43-1042 was amended to require taxpayers to reduce the amount of itemized deductions for amounts used to claim an Arizona credit, even if the amount was deducted on the federal return as state income taxes paid rather than charitable contributions.

- **Complete Table A to determine the amount to enter on *page 1, line 10*.**
- **Complete Table B to determine the amount to enter on *page 2, line 19*.**

Table A

1A	Total state income taxes on the federal Schedule A before applying the federal limitations.	1A		00
2A	Amount included in the line 1A for which you claimed an Arizona credit.	2A		00
3A	Subtract line 2A from line 1A. Enter the difference.	3A		00
4A	Limit from federal Schedule A. Enter \$10,000 (\$5,000 if married filing separate).	4A		00
5A	Enter the smaller of line 3A or 4A.	5A		00
6A	Enter total state income taxes claimed on federal Schedule A (after limitation).	6A		00
7A	Subtract line 5A from line 6A. This is the amount of your Arizona adjustment. Enter the amount on page 1, line 10.	7A		00

Table B

1B	Total state income taxes on the federal Schedule A before applying the federal limitations.	1B		00
2B	Amount included in the line 1B for which you claimed an Arizona credit.	2B		00
3B	Subtract line 2B from line 1B. Enter the difference.	3B		00
4B	Limit from federal Schedule A. Enter \$10,000 (\$5,000 if married filing separate).	4B		00
5B	Enter the smaller of line 3B or 4B.	5B		00
6B	Enter total state income taxes claimed on federal Schedule A (after limitation).	6B		00
7B	Subtract line 5B from line 6B. This is the amount of your Arizona adjustment. Enter the amount on page 2, line 19.	7B		00