

**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

2000

Attach to your return

Name(s) as shown on Form 140PY		Your social security number		
		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. <i>See instructions</i>	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 period of the year while an Arizona nonresident	4		00
Casualty and Theft	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. <i>Enter the percent</i>	8		%
	9 Multiply line 5 by the percent 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. <i>Enter the percent</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		00
	14 Multiply line 13 by the percent on line 12	14		00
	15 Other miscellaneous expenses from 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
	16 Wagering losses included on line 15	16		00
	17 Total gambling winnings included in your Arizona gross income	17		00
	18 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D33	18		00
	19 Maximum allowable gambling loss deduction. Subtract line 18 from line 17	19		00
Skip lines 16 through 20 if not deducting gambling losses	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 line 15 here	21		00
	22 Add lines 14 and 21	22		00

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Subtotal of Itemized Deduction	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 skip lines 24 through 28	23		00	28	00
	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 itemized deduction because your federal adjusted gross income is 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. <i>Enter the percent</i>	26		%		
	27 Multiply line 24 by the percent on line 26. <i>Enter the result</i>	27		00		
	28 Subtract line 27 from line 23. <i>Enter the result</i>					
	Part II Adjustment to Medical and Dental Expenses	Portion of itemized deductions allowable for the part of the year while a nonresident				
29 Medical and dental expenses	29		00	33	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 line 30 and 31. <i>Enter the result</i>	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			34	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 2000 that is equal to the amount of your 2000 federal credit	35			00	
Adjustment to Gambling Losses	36 Wagering losses allowed as a federal itemized deduction	36		00	40	00
	37 Total gambling winnings included in your federal adjusted gross income	37		00		
	38 Authorized Arizona lottery subtraction from Form 140PY, page 2, line D33	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					
Adjustment to Property Taxes	41 If you are claiming the credit for property taxes paid by a qualified defense contractor, enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed	41			00	
Adjustment to Charitable Contributions	42 Amount of charitable contributions for which you are taking a credit under Arizona law	42			00	
Adjusted Itemized Deductions	43 Add the amounts on lines 33 and 35	43		00	54	00
	44 Add lines 34, 40, 41 and 42	44		00		
	45 Total itemized deductions allowed to be taken on federal return	45		00		
	46 Enter the amount from line 43 above	46		00		
	47 Add the amount on lines 45 and 46	47		00		
	48 Enter the amount from line 44 above	48		00		
	49 Subtract line 48 from line 47	49		00		
	50 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		00		
	51 Subtract line 50 from line 49	51		00		
	52 Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions	52		%		
	53 Multiply the percent on line 52 by the amount on line 51	53		00		
	54 Add lines 50 and 53. Enter the result here and on Form 140PY, page 1, line 21					