

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	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		00

Casualty and Theft Losses

5	Casualty loss(es) allowable on federal Form 4684.....	5		00
6	Amount of loss on line 5 incurred while you were an Arizona resident plus the amount of loss from Arizona sources on line 5 that you incurred during the part of the year while an Arizona nonresident.....	6		00

Other Expenses

7	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.....	7		00
8	Add lines 1, 2, 3, 4, 6, and 7, and enter the total.....	8		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

9 Medical and dental expenses	9		00	
10 Medical expenses allowed to be taken as a federal itemized deduction	10		00	
11 If line 9 is the same as or more than line 10, subtract line 10 from line 9. Otherwise, go to line 12.....	11		00	
12 If line 10 is more than line 9, subtract line 9 from line 10 and enter the difference.	12		00	

Adjustment to Interest Deduction

13 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 2019 that is equal to the amount of your 2019 federal credit	13		00	
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Adjustment to Charitable Contributions

14 Amount of charitable contributions for which you are taking a credit under Arizona law.....	14		00	
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Adjusted Itemized Deductions

15 Add the amounts on lines 11 and 13	15		00	
16 Add lines 12 and 14.....	16		00	
17 Total itemized deductions allowed to be taken on federal return.....	17		00	
18 Enter the amount from line 15 above	18		00	
19 Add the amount on lines 17 and 18.....	19		00	
20 Enter the amount from line 16 above	20		00	
21 Subtract line 20 from line 19.....	21		00	
22 Subtract line 8 from line 21 and enter the difference.....	22		00	
23 Arizona income ratio from line 4 of the worksheet on page 3 of Schedule A(PYN) instructions .	23	.		
24 Multiply the ratio on line 23 by the amount on line 22. Enter the result	24		00	
25 Add line 8 and line 24. Enter the total. Also, enter the total on Form 140PY, line 53	25		00	