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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.

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 1 00 Arizona nonresident 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 00 the part of the year while an Arizona nonresident 3 00 3 Interest expense: See instructions 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 00 during the part of the year while an Arizona nonresident **Casualty and Theft Losses** 5 Casualty loss(es) allowable on federal Form 1040, Schedule A, after applying 00 the 10% federal adjusted gross income limitation and the \$100 per loss floor ... 6 Casualty loss(es) allowable on federal Form 4684 before applying the 10% 00 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 00 part of the year while an Arizona nonresident 8 Divide line 7 by line 6, and enter the percentage % 00 9 Multiply line 5 by the percentage on line 8 **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 10 00 limitation 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 % 12 Divide line 11 by line 10, and enter the percentage..... 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 percentage 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 nonresident 15 00 Skip lines 16 through 20 if not deducting gambling losses. 16 Wagering losses included on line 15..... 16 00 17 00 17 Total gambling winnings included in your Arizona gross income..... 00 **18** Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32...... 18 00 19 Maximum allowable gambling loss deduction: Subtract line 18 from line 17 19 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 amount on line 15 here

22 Add lines 14 and 21.....

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	Subtotal of Itemized Deductions		7	
	23 Tentative Arizona itemized deduction: Add lines 1, 2, 3, 4, 9, and 22. If your			
	federal adjusted gross income is more than \$145,950 (\$72,975 if married			
	filing separately), complete lines 24 through 28 below. Otherwise, skip			
	lines 24 through 28	23 00	D	
	24 If your federal adjusted gross income is more than \$145,950 (\$72,975 if			
	married filing separately), enter on line 24 the amount by which you have to			
	reduce your federal itemized deductions because your federal adjusted gross			
	income was over this threshold	24 00	o	
	25 Enter your total federal itemized deductions allowable on federal Form 1040,		1	
	Schedule A, prior to the federal adjusted gross income limitation	25 00		
	26 Divide line 23 by line 25, and enter the percentage	26 %	⊣	
	27 Multiply line 24 by the percentage on line 26, and enter the result	27 00		
	28 Subtract line 27 from line 23, and enter the result		28	00
Part II:	Portion of Itemized Deductions Allowable for the Part of the Year			100
ait II.	While a Nonresident			
	Adjustment to Medical and Dental Expenses			
	29 Medical and dental expenses	29 00	D	
	30 Amount of MSA distributions used to pay qualified medical expenses included			
	on line 29	30 00	O	
	31 Medical expenses allowed to be taken as a federal itemized deduction	31 00	D	
	32 Add lines 30 and 31, and enter the result	32 00	o	
	33 If line 29 is the same as or more than line 32, <i>subtract line 32 from line 29</i> .			
	Otherwise, go to line 34		33	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 (fi	rom fodoral		
	Form 8396), enter the amount of mortgage interest you paid for 2005 that is equ		35	00
	amount of your 2005 federal credit		35	00
	Adjustment to Gambling Losses		_	
	36 Wagering losses allowed as a federal itemized deduction	36 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 D32	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"	"	40	00
	Adjustment to Property Taxes			
	41 If you are claiming the property tax credit on Arizona Form 302 (Defense Contra	cting Credits), enter		
	the amount of property taxes allowed as a federal itemized deduction for which a	a credit is claimed	41	00
	Adjustment to Charitable Contributions			
	42 Amount of charitable contributions for which you are taking a credit under Arizon	a law	42	00
	Adjusted Itemized Deductions		1	100
	43 Add the amounts on lines 33 and 35	43 00	1	
	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	<u>J</u>	
	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	<u>)</u>	
	52 Arizona percentage from line 4 of the worksheet on page 2 of the			
	Schedule A(PYN) instructions	52 %		
	53 Multiply the percentage 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 20.		54	00