ARIZONA SCHEDULE
A(PY)

Itemized Deductions
For Part-Year Residents

2005

Attach to your return

NAME(S) AS SHOWN ON FORM 140PY	YOUR SOCIAL SECURITY NUMBER
	SPOUSE'S SOCIAL SECURITY NUMBER

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 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, and enter the percentage*	8	%		
9	*Multiply line 5 by the percentage 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, and enter the percentage*	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 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	Total gambling winnings included in your Arizona gross income	17	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	00		
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*	21	00		
22	*Add lines 14 and 21*			22	00

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 $145,950 ($72,975 if married filing separately), *complete lines 24 through 28 below.* Otherwise, *enter the amount on line 23 on Form 140PY, page 1, line 20*	23	00		
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		
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, 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. Enter the result here and on Form 140PY, page 1, line 20*			28	00