ARIZONA SCHEDULE
A(PYN)

Itemized Deductions - TAX RECOVERY

For Part-Year Residents

Who also had Arizona source income during the period of the year while a nonresident.

2005

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: *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

Subtotal of 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, *skip lines 24 through 28*	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, and enter the result*				28		00

Part II: Portion of Itemized Deductions Allowable for the Part of the Year While a Nonresident

Adjustment to Medical and Dental Expenses

29 Medical and dental expenses	29		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 lines 30 and 31, and enter the result*	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		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 2005 that is equal to the 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 Contracting Credits), *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			
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 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