

Subtotal of Itemized Deductions

23	Tentative Arizona itemized deduction: <i>Add lines 1, 2, 3, 4, 9, and 22.</i> If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separately), <i>complete lines 24 through 28 below.</i> Otherwise, <i>skip lines 24 through 28.</i>			00
24	If your federal adjusted gross income is more than \$145,950 (\$72,975 if married filing separately), <i>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</i>			00
25	<i>Enter your total federal itemized deductions allowable on federal Form 1040, Schedule A, prior to the federal adjusted gross income limitation</i>			00
26	<i>Divide line 23 by line 25, and enter the percentage</i>			%
27	<i>Multiply line 24 by the percentage on line 26, and enter the result</i>			00
28	<i>Subtract line 27 from line 23, and enter the result</i>	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			00
30	Amount of MSA distributions used to pay qualified medical expenses included on line 29			00
31	Medical expenses allowed to be taken as a federal itemized deduction			00
32	<i>Add lines 30 and 31, and enter the result</i>			00
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, <i>subtract line 29 from line 32</i>	34		00

Adjustment to Interest Deduction

35	If you received a federal credit for interest paid on mortgage credit certificates (from federal Form 8396), <i>enter the amount of mortgage interest you paid for 2005 that is equal to the amount of your 2005 federal credit</i>	35		00
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Adjustment to Gambling Losses

36	Wagering losses allowed as a federal itemized deduction			00
37	Total gambling winnings included in your federal adjusted gross income			00
38	Authorized Arizona lottery subtraction from Form 140PY, page 2, line D32			00
39	Maximum allowable gambling loss deduction: <i>Subtract line 38 from line 37</i>			00
40	If line 39 is less than line 36, <i>subtract line 39 from line 36; otherwise enter "zero"</i>	40		00

Adjustment to Property Taxes

41	If you are claiming the property tax credit on Arizona Form 302 (Defense Contracting Credits), <i>enter the amount of property taxes allowed as a federal itemized deduction for which a credit is claimed</i> ..	41		00
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Adjustment to Charitable Contributions

42	Amount of charitable contributions for which you are taking a credit under Arizona law	42		00
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Adjusted Itemized Deductions

43	<i>Add the amounts on lines 33 and 35</i>			00
44	<i>Add lines 34, 40, 41 and 42</i>			00
45	Total itemized deductions allowed to be taken on federal return			00
46	<i>Enter the amount from line 43 above</i>			00
47	<i>Add the amount on lines 45 and 46</i>			00
48	<i>Enter the amount from line 44 above</i>			00
49	<i>Subtract line 48 from line 47</i>			00
50	If you skipped lines 24 through 28, <i>enter the amount on line 23 here.</i> If you completed lines 24 through 28, <i>enter the amount from line 28 here</i>			00
51	<i>Subtract line 50 from line 49</i>			00
52	Arizona percentage from line 4 of the worksheet on page 2 of the Schedule A(PYN) instructions			%
53	<i>Multiply the percentage on line 52 by the amount on line 51</i>			00
54	<i>Add lines 50 and 53. Enter the result here and on Form 140PY, page 1, line 20</i>	54		00