

SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

▶ See instructions. ▶ Attach to Form 740-NP.



KENTUCKY SCHEDULE A ITEMIZED DEDUCTIONS

2010

| | |
|--|-----------------------------|
| Enter name(s) as shown on Form 740-NP, page 1. | Your Social Security Number |
|--|-----------------------------|

| | Do not include expenses reimbursed or paid by others. | | | |
|---|---|--|--|---|
| Medical and Dental Expenses | 1. Medical and dental expenses 1 | | | |
| | 2. Enter amount from Form 740-NP, page 1, line 8..... 2 | | | |
| | 3. Multiply the amount on line 2 by 7.5% (.075). Enter result..... 3 | | | |
| | 4. Total medical and dental. Subtract line 3 from line 1. If zero or less, enter -0-..... ▶ 4 | | | |
| Taxes <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i> | 5. Local income taxes (do not include state income tax) 5 | | | |
| | 6. Real estate taxes 6 | | | |
| | 7. Personal property taxes..... 7 | | | |
| | 8. Other taxes (list) 8 | | | |
| | 9. Total taxes. Add the amounts on lines 5 through 8. Enter here..... ▶ 9 | | | |
| Interest Expense <i>Note: Personal interest is not deductible.</i> | 10. Home mortgage interest and points reported to you on federal Form 1098 10 | | | |
| | 11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) 11 | | | |
| | <i>See instructions for lines 12 and 13.</i> | | | |
| | 12. Points not reported to you on federal Form 1098 12 | | | |
| | 13. Qualified mortgage insurance premiums 13 | | | |
| | 14. Investment interest (attach federal Form 4952 if required) 14 | | | |
| | 15. Total interest. Add the amounts on lines 10 through 14. Enter here ▶ 15 | | | |
| Contributions <i>Note: For any contribution of \$250 or more, see instructions.</i> | 16. Contributions by cash or check..... 16 | | | |
| | 17. Other than cash or check (attach federal Form 8283 if over \$500)..... 17 | | | |
| | 18. Carryover from prior year 18 | | | |
| | 19. Total contributions. Add the amounts on lines 16 through 18. Enter here ▶ 19 | | | |
| Casualty and Theft Losses | 20. Enter amount from attached federal Form 4684, Section A, line 16 20 | | | |
| | 21. Enter amount from Form 740-NP, page 1, line 8..... 21 | | | |
| | 22. Multiply the amount on line 21 by 10% (.10). Enter result..... 22 | | | |
| | 23. Total casualty or theft loss(es). Subtract line 22 from line 20. If zero or less, enter -0- ▶ 23 | | | |
| Job Expenses and Most Other Miscellaneous Deductions | 24. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list 24 | | | |
| | 25. Tax preparation fees 25 | | | |
| | 26. Other (investment, safe deposit box, etc.) list 26 | | | |
| | 27. Add the amounts on lines 24, 25 and 26. Enter here 27 | | | |
| | 28. Enter amount from Form 740-NP, page 1, line 8..... 28 | | | |
| | 29. Multiply the amount on line 28 by 2% (.02). Enter result 29 | | | |
| | 30. Total. Subtract line 29 from line 27. If zero or less, enter -0- ▶ 30 | | | |
| Other Miscellaneous Deductions | 31. Other (see instructions) ▶ 31 | | | |
| Total Itemized Deductions | 32. Add the amounts on lines 4, 9, 15, 19, 23, 30 and 31. Enter here..... ▶ 32 | | | |
| <ul style="list-style-type: none"> If married filing separate returns, or spouse is not filing a Kentucky return, complete lines 33 through 36 below. If single or married filing jointly, enter total deductions (line 32 above) on Form 740-NP, page 1, line 11. | | | | |
| | 33. Enter your income from Form 740-NP, page 1, line 8 33 | | | |
| | 34. Enter joint or combined <i>federal</i> Adjusted Gross Income 34 | | | |
| | 35. Divide line 33 by line 34. Enter percentage 35 | | | % |
| | 36. Multiply line 32 by line 35. This is your portion of total itemized deductions. Enter here and on Form 740-NP, page 1, line 11 ▶ 36 | | | |

SCHEDULE ME

Form 740-NP

42A740-NP-ME

Commonwealth of Kentucky
Department of Revenue

➤ **Attach to Form 740-NP.**



2010

**MOVING EXPENSE
AND REIMBURSEMENT**

| | |
|--|-----------------------------|
| Enter name(s) as shown on Form 740-NP, page 1. | Your Social Security Number |
| 1. Enter total Kentucky earned income (do not include moving expense reimbursement) 1 | |
| 2. Enter total earned income from federal return (do not include moving expense reimbursement) 2 | |
| 3. Divide line 1 by line 2. Enter result. If amount is equal to or greater than 100%, enter 100% 3 | _ _ _ . _ % |
| 4. (a) Enter moving expense reimbursement included in wages 4(a) | |
| (b) Subtract Form 3903, line 3, from Form 3903, line 4, and enter result. If zero or less, enter -0- 4(b) | |
| (c) Add lines 4(a) and 4(b) above and enter result here and on Form 740-NP, page 4, line 2, Column A. This is your moving expense reimbursement for federal 4(c) | |
| 5. Multiply line 4(c) by line 3. Enter result here and on Form 740-NP, page 4, line 2, Column B. This is your moving expense reimbursement for Kentucky 5 | |
| 6. Enter moving expense deduction from federal Form 3903, line 5, here and on Form 740-NP, page 4, line 21, Column A 6 | |
| 7. Multiply line 6 by percentage on line 3. Enter here and on Form 740-NP, page 4, line 21, Column B. This is your allowable Kentucky moving expense 7 | |

INSTRUCTIONS—SCHEDULE ME

Full-Year Nonresidents—If you are a full-year nonresident, moving expense reimbursements are not taxable, and moving expenses are not deductible.

Part-Year Residents—If you are a part-year resident, any payments to you or on your behalf by any employer for moving expenses are considered income. These payments will be included in wages (box 1) or will be shown separately on the wage and tax statements.

Persons who were residents of Kentucky for only part of the year are required to report as income only part of the total reimbursement they received. *The amount which must be reported to Kentucky as income is based on the percentage of Kentucky earned income to total earned income.*

For the computation of this percentage, earned income is income you received for services you provided. It includes wages, salaries, tips, etc. It also includes income earned from self-employment (Schedules C, C-EZ and F and partnerships).

Line 1—Enter earned income received from Kentucky sources while a nonresident and from all sources while a resident of Kentucky. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

Line 2—Enter total earned income reported on your federal return. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

Line 4(a)—Enter moving expense reimbursement included in wages (box 1 of Form W-2).

Line 4(b)—Subtract federal Form 3903, line 3, from federal Form 3903, line 4, and enter result. If zero or less, enter -0-.

Line 4(c)—Add lines 4(a) and 4(b) above and enter result here and on Form 740-NP, page 4, line 2, Column A. This is your **moving expense reimbursement** for federal on the Form 740-NP.