

**SCHEDULE A**

**Form 740**

42A740-A

Department of Revenue



**KENTUCKY ITEMIZED DEDUCTIONS**

➤ See instructions.  
➤ Attach to Form 740.

**2013**

Enter name(s) as shown on Form 740, page 1.

Your Social Security Number

<b>Medical and Dental Expenses</b>	<b>Do not include expenses reimbursed or paid by others.</b>				
	1. Medical and dental expenses.....	1			
	2. Enter 7.5% (.075) of the amount from Form 740, line 9.....	2			
	3. <b>Total medical and dental.</b> Subtract line 2 from line 1. If zero or less, enter -0-.....	➤ 3			00
<b>Taxes</b>  <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	4. Local income taxes (do not include state income tax).....	4			
	5. Real estate taxes.....	5			
	6. Personal property taxes.....	6			
	7. Other taxes (list) _____	7			
	8. <b>Total taxes.</b> Add lines 4 through 7. Enter here.....	➤ 8			00
<b>Interest Expense</b>  <i>Note: Personal interest is not deductible.</i>	9. Home mortgage interest and points reported to you on federal Form 1098.....	9			
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) _____	10			
	<b>See instructions for lines 11 and 12.</b>				
	11. Points not reported to you on federal Form 1098.....	11			
	12. Qualified mortgage insurance premiums.....	12			
	13. Investment interest (attach federal Form 4952 if required).....	13			
	14. <b>Total interest.</b> Add lines 9 through 13. Enter here.....	➤ 14			00
<b>Contributions</b>  <i>Note: For any contribution of \$250 or more, see instructions.</i>	15. Contributions by cash or check.....	15			
	16. Other than cash or check (attach federal Form 8283 if over \$500).....	16			
	17. Artistic charitable contributions deduction (attach copy of appraisal).....	17			
	18. Carryover from prior year.....	18			
	19. <b>Total contributions.</b> Add lines 15 through 18. Enter here.....	➤ 19			00
<b>Casualty and Theft Losses</b>	20. Enter amount from attached federal Form 4684, Section A, line 16.....	20			
	21. Enter 10% (.10) of the amount from Form 740, line 9.....	21			
	22. <b>Total casualty or theft loss(es).</b> Subtract line 21 from line 20. If zero or less, enter -0-.....	➤ 22			00
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	23. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list _____	23			
	24. Tax preparation fees.....	24			
	25. Other (investment, safe deposit box, etc.) list _____	25			
	26. Add the amounts on lines 23, 24 and 25. Enter here.....	26			
	27. Enter 2% (.02) of the amount from Form 740, line 9.....	27			
	28. <b>Total.</b> Subtract line 27 from line 26. If zero or less, enter -0-.....	➤ 28			00
<b>Other Miscellaneous Deductions</b>	29. Other (see instructions) _____	➤ 29			00
<b>Total Itemized Deductions</b>	30. Add lines 3, 8, 14, 19, 22, 28 and 29. Enter here.....	➤ 30			00

★ If single or married filing jointly and your income for Form 740, line 9, column B does not exceed \$178,150, enter total itemized deductions on Form 740, line 10, column B.  
★ All others go to page 2.



If the amount on Form 740, line 9, exceeds \$178,150 (\$89,075 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

**PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES**

Use this schedule if married filing separately on a combined return.

1. Total itemized deductions from page 1, line 30..... \_\_\_\_\_
2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B)..... \_\_\_\_\_ %
3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B)..... \_\_\_\_\_ %
4. Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A)..... \_\_\_\_\_
5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B)..... \_\_\_\_\_

**PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE**

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$178,150 (\$89,075 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> <li>• If married filing separately on a combined return, <b>enter in Column A</b> the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); <b>enter in Column B</b> the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B).</li> <li>• If single, married filing a joint return or married filing separate returns, enter 100% in Column B.</li> </ul>	_____ %	_____ %
1. Multiply the amount on Schedule A, line 30, by the percent of income shown in Columns A and/or B .....	1. _____	1. _____
2. Add the amounts on Schedule A, lines 3, 13 and 22, plus any gambling losses included on line 29 and multiply by the percent of income shown in Columns A and/or B.....	2. _____	2. _____
<i>Note: Be sure your total gambling losses are clearly identified on line 29.</i>		
3. Subtract the amount on line 2 from the amount on line 1. If the result is zero, enter the amount from line 1 above on Form 740, line 10; and <b>STOP HERE</b> ..	3. _____	3. _____
4. Multiply the amount on line 3 above by 80% (.80) ....	4. _____	4. _____
5. Enter the amount from Form 740, line 9.....	5. _____	5. _____
6. Enter \$178,150 (\$89,075 if married filing separately on a combined return or separate returns) .....	6. _____	6. _____
7. Subtract the amount on line 6 from the amount on line 5. If the result is zero or less, enter the amount from line 1 above on Form 740, line 10; and <b>STOP HERE</b> .....	7. _____	7. _____
8. Multiply the amount on line 7 above by 3% (.03) .....	8. _____	8. _____
9. Compare the amounts on lines 4 and 8 above. Enter the <b>smaller</b> of the two amounts here .....	9. _____	9. _____
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10 .....	10. _____	10. _____