

# SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

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



KENTUCKY SCHEDULE A  
ITEMIZED DEDUCTIONS

# 2013

Enter name(s) as shown on Form 740-NP, page 1.	Your Social Security Number
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<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 amount from Form 740-NP, page 1, line 8.....	2				
	3. Multiply the amount on line 2 by 7.5% (.075). Enter result .....	3				
<b>4. Total medical and dental.</b> Subtract line 3 from line 1. If zero or less, enter -0-.....		▶ 4				

<b>Taxes</b>  <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				
	<b>9. Total taxes.</b> Add the amounts on lines 5 through 8. Enter here .....		▶ 9			

<b>Interest Expense</b>  <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				
	<b>See instructions for lines 12 and 13.</b>					
	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				
<b>15. Total interest.</b> Add the amounts on lines 10 through 14. Enter here .....		▶ 15				

<b>Contributions</b>  <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				
	<b>19. Total contributions.</b> Add the amounts on lines 16 through 18. Enter here .....		▶ 19			

<b>Casualty and Theft Losses</b>	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				
	<b>23. Total casualty or theft loss(es).</b> Subtract line 22 from line 20. If zero or less, enter -0- .....		▶ 23			

<b>Job Expenses and Most Other Miscellaneous Deductions</b>	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				
<b>30. Total.</b> Subtract line 29 from line 27. If zero or less, enter -0- .....		▶ 30				

<b>Other Miscellaneous Deductions</b>	31. Other (see instructions) .....	▶ 31				
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<b>Total Itemized Deductions</b>	32. Add the amounts on lines 4, 9, 15, 19, 23, 30 and 31. Enter here .....	▶ 32				
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<ul style="list-style-type: none"> <li>• If the amount on Form 740-NP, line 8, exceeds \$178,150 (\$89,075 if married filing separate returns), skip lines 33 through 36 and complete the limitation schedule on the reverse of this form; or</li> <li>• 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.</li> </ul>						
33. Enter your income from Form 740-NP, page 1, line 8 .....	33					
34. Enter joint or combined federal 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



**2013**

**MOVING EXPENSE  
AND REIMBURSEMENT**

➤ **Attach to Form 740-NP.**

Enter name(s) as shown on Form 740-NP, page 1.		Your Social Security Number	
1. Enter total Kentucky earned income ( <b>do not include moving expense reimbursement</b> ) .....	1		
2. Enter total earned income from federal return ( <b>do not include moving expense reimbursement</b> ) .....	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 <b>moving expense reimbursement for federal</b> .....	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 <b>moving expense reimbursement for Kentucky</b> .....	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 <b>allowable Kentucky moving expense</b> .....	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.

**ITEMIZED DEDUCTIONS LIMITATION SCHEDULE**—Use this schedule if the federal adjusted gross income on Form 740-NP, line 8, exceeds \$178,150 (\$89,075 if married filing separate returns).

- If married filing separate returns but combining itemized deductions on one Schedule A, enter the percent of your separate income (Form 740-NP, line 8) to joint or combined federal adjusted gross income.
- If single, married filing a joint return or married filing separate Schedules A, enter 100%. \_\_\_\_\_ %

1. Multiply the amount on Schedule A, line 32, by the percent of income shown above .....	1.	_____
2. Add the amounts on Schedule A, lines 4, 14 and 23, plus any gambling losses included on line 31 and multiply by the percent of income shown above .....	2.	_____
<b>Note:</b> Be sure your total gambling losses are clearly identified on line 31.		
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-NP, line 11; and <b>STOP HERE</b> .....	3.	_____
4. Multiply the amount on line 3 above by 80% (.80).....	4.	_____
5. Enter the amount from Form 740-NP, line 8.....	5.	_____
6. Enter \$178,150 (\$89,075 if married filing separate returns).....	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-NP, line 11; and <b>STOP HERE</b> .....	7.	_____
8. Multiply the amount on line 7 above by 3% (.03).....	8.	_____
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here .....	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-NP, line 11 .....	10.	_____