

**SCHEDULE A**

**Form 740**

42A740-A

Department of Revenue



**KENTUCKY ITEMIZED DEDUCTIONS**

➤ See instructions.  
➤ Attach to Form 740.

**2014**

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 combined totals from Form 740, line 9.....	2			
	3. Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply line 2 by 7.5% (.075) instead.....	3			
	4. <b>Total medical and dental.</b> Subtract line 3 from line 1. If zero or less, enter -0-.....	➤ 4			00
<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			
	9. <b>Total taxes.</b> Add lines 5 through 8. Enter here.....	➤ 9			00
<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, identifying number 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			
15. <b>Total interest.</b> Add lines 10 through 14. Enter here .....	➤ 15			00	
<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. Artistic charitable contributions deduction (attach copy of appraisal) .....	18			
	19. Carryover from prior year.....	19			
	20. <b>Total contributions.</b> Add lines 16 through 19. Enter here .....	➤ 20			00
<b>Casualty and Theft Losses</b>	21. Enter amount from attached federal Form 4684, Section A, line 16.....	➤ 21			00
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	22. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list _____	22			
	23. Tax preparation fees.....	23			
	24. Other (investment, safe deposit box, etc.) list _____	24			
	25. Add the amounts on lines 22, 23 and 24. Enter here .....	25			
	26. Enter 2% (.02) of the combined totals from Form 740, line 9 .....	26			
	27. <b>Total.</b> Subtract line 26 from line 25. If zero or less, enter -0- .....	➤ 27			00
	<b>Other Miscellaneous Deductions</b>	28. Other (see instructions) _____	➤ 28		
<b>Total Itemized Deductions</b>	29. Add lines 4, 9, 15, 20, 21, 27 and 28. Enter here .....	➤ 29			00

★ If single or married filing jointly and your income for Form 740, line 9, column B does not exceed \$181,150, enter total itemized deductions on Form 740, line 10, column B.  
★ All others go to page 2.



If the combined totals on Form 740, line 9, exceeds \$181,150 (\$90,575 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 29..... \_\_\_\_\_
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 \$181,150 (\$90,575 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 29, by the percent of income shown in Columns A and/or B .....	1. _____	1. _____
2. Add the amounts on Schedule A, lines 4, 14 and 21, plus any gambling losses included on line 28 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 28.</i>		
3. Subtract the amount on line 2 from the amount on line 1. If the result is zero or less, enter -0- .....	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 \$181,150 (\$90,575 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 -0- .....	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. <b>Enter the result here and on Form 740, line 10</b> .....	10. _____	10. _____