

SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

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



KENTUCKY SCHEDULE A
ITEMIZED DEDUCTIONS

2014

Enter name(s) as shown on Form 740-NP, page 1.	Your Social Security Number
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	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 line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1950, multiply by 7.5% (.075) instead..... 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			
	See instructions for lines 12 and 13.			
	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			
Job Expenses and Most Other Miscellaneous Deductions	21. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list 21			
	22. Tax preparation fees 22			
	23. Other (investment, safe deposit box, etc.) list 23			
	24. Add the amounts on lines 21, 22 and 23. Enter here 24			
	25. Enter amount from Form 740-NP, page 1, line 8..... 25			
	26. Multiply the amount on line 25 by 2% (.02). Enter result 26			
	27. Total. Subtract line 26 from line 24. If zero or less, enter -0-..... ➤ 27			
Other Miscellaneous Deductions	28. Other (see instructions) ➤ 28			
Total Itemized Deductions	29. Add the amounts on lines 4, 9, 15, 19, 20, 27 and 28. Enter here ➤ 29			
<ul style="list-style-type: none"> • If the amount on Form 740-NP, line 8, exceeds \$181,150 (\$90,575 if married filing separate returns), skip lines 30 through 33 and complete the limitation schedule on the reverse of this form; or • If married filing separate returns, or spouse is not filing a Kentucky return, complete lines 30 through 33 below. If single or married filing jointly, enter total deductions (line 29 above) on Form 740-NP, page 1, line 11. 				
	30. Enter your income from Form 740-NP, page 1, line 8 30			
	31. Enter joint or combined <i>federal</i> Adjusted Gross Income 31			
	32. Divide line 30 by line 31. Enter percentage 32			%
	33. Multiply line 29 by line 32. This is your portion of total itemized deductions. Enter here and on Form 740-NP, page 1, line 11 ➤ 33			



ITEMIZED DEDUCTIONS LIMITATION SCHEDULE—Use this schedule if the federal adjusted gross income on Form 740-NP, line 8, exceeds \$181,150 (\$90,575 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 29, by the percent of income shown above..... 1. _____
 2. Add the amounts on Schedule A, lines 4, 14 and 20, plus any gambling losses included on line 28 and multiply by the percent of income shown above 2. _____
Note: Be sure your total gambling losses are clearly identified on line 28.
 3. Subtract the amount on line 2 from the amount on line 1. If the result is zero or less, enter -0-..... 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 \$181,150 (\$90,575 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 -0-..... 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. _____
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