

SCHEDULE A

Form 740-NP

Commonwealth of Kentucky
REVENUE CABINET

**KENTUCKY SCHEDULE A
ITEMIZED DEDUCTIONS**

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

2000

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

Your Social Security Number

Medical and Dental Expenses	Do not include expenses reimbursed or paid by others.			
	1. Medical and dental expenses 1			
	2. Enter amount from Form 740-NP, line 5 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	5. Local income taxes (do not include state income tax) 5			
<i>Note:</i> Sales and use taxes are not deductible.	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	10. Home mortgage interest and points reported to you on federal Form 1098 10			
<i>Note:</i> Personal interest is not deductible.	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			
	12. Points not reported to you on federal Form 1098 (see instructions for special rules) 12			
	13. Investment interest (attach federal Form 4952 if required) 13			
	14. Total interest. Add the amounts on lines 10 through 13. Enter here ▶ 14			
Contributions	15. Contributions by cash or check 15			
<i>Note:</i> For any contribution of \$250 or more, see instructions.	16. Other than cash or check (attach federal Form 8283 if over \$500) 16			
	17. Carryover from prior year 17			
	18. Total contributions. Add the amounts on lines 15 through 17. Enter here ▶ 18			
Casualty and Theft Losses	19. Enter amount from attached federal Form 4684, Section A, line 16 19			
	20. Enter amount from Form 740-NP, line 5 20			
	21. Multiply the amount on line 20 by 10% (.10). Enter result 21			
	22. Total casualty or theft loss(es). Subtract line 21 from line 19. If zero or less, enter -0- ▶ 22			
Job Expenses and Most Other Miscellaneous Deductions	23. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal 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 amount from Form 740-NP, line 5 27			
	28. Multiply the amount on line 27 by 2% (.02). Enter result 28			
	29. Total. Subtract line 28 from line 26. If zero or less, enter -0- ▶ 29			
Other Miscellaneous Deductions	30. Other (see instructions) list _____ ▶ 30			
Total Itemized Deductions	31. Add the amounts on lines 4, 9, 14, 18, 22, 29 and 30. Enter here ▶ 31			
	<ul style="list-style-type: none"> • If the amount on Form 740-NP, line 5, exceeds \$128,950 (\$64,475 if married filing separate returns), skip lines 32 through 35 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 32 through 35 below. If single or married filing jointly, enter total deductions (line 31 above) on Form 740-NP, line 8(a). 			
	32. Enter your income from Form 740-NP, line 5 32			
	33. Enter joint or combined <i>federal</i> Adjusted Gross Income 33			
	34. Divide line 32 by line 33. Enter percentage 34			%
	35. Multiply line 31 by line 34. This is your portion of total itemized deductions. Enter here and on Form 740-NP, line 8(a) ▶ 35			