

SCHEDULE ME

Form 740-NP

Commonwealth of Kentucky
REVENUE CABINET

MOVING EXPENSE
REIMBURSEMENT

Attach to Form 740-NP.

2000

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

Your Social Security Number

Table with 7 rows for calculating moving expense reimbursement. Includes instructions for each line and a note about Form 3903.

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.

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.

For the computation of this percentage, earned income is income you received for services you provided. It includes wages, salaries, tips, etc.

Line 1—Enter earned income received from Kentucky sources while a nonresident and from all sources while a resident of Kentucky.

Line 2—Enter total earned income reported on your federal return. Do not include moving expense reimbursement reflected on the wage and tax statements.

Line 4—Enter the amount of moving expense reimbursement received during 2000 from all sources (Kentucky and non-Kentucky) included in wages (box 1). Also enter this amount on Form 740-NP, Line 37, Column A.

ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740-NP, line 5, exceeds \$128,950 (\$64,475 if married filing separate returns).

- List of instructions for the Itemized Deductions Limitation Schedule, including steps 1 through 10 and a note about gambling losses.