SCHEDULE M

Form 740
42A740-M

Commonwealth of Kentucky
REVENUE CABINET

KENTUCKY
FEDERAL ADJUSTED GROSS INCOME MODIFICATIONS

Attach to Form 740.

2002

Enter name(s) as shown on tax return.

Your Social Security Number

PART I — **ADDITIONS TO FEDERAL ADJUSTED GROSS INCOME**		**A.** Spouse *(Use if Filing Status 2 is checked.)*		**B.** Yourself (or Joint)	
		Dollars	Cents	Dollars	Cents
1 Enter interest income from bonds issued by other states and their political subdivisions	1		0 0		0 0
2 Enter self-employed health insurance deduction from federal Form 1040, line 30	2		0 0		0 0
3 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1	3		0 0		0 0
4 Enter federal depreciation from Form 4562	4		0 0		0 0
5 Enter educator expenses from federal Form 1040, line 23; 1040A, line 16	5		0 0		0 0
6 Other additions (specify): (a) _____ (b) _____ (c) _____	6		0 0		0 0
7 Total Additions. Enter here and on Form 740, page 1, line 10	7		0 0		0 0

PART II — **SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME**					
8 Enter state income tax refund or credit **reported** as income on federal Form 1040	8		0 0		0 0
9 Enter interest income from U.S. government bonds and securities	9		0 0		0 0
10 Enter excludable amount of retirement income (attach Schedule P if more than $38,775)	10		0 0		0 0
11 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b))	11		0 0		0 0
12 Enter long-term care insurance premiums	12		0 0		0 0
13 Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (cafeteria plan)	13		0 0		0 0
14 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1	14		0 0		0 0
15 Enter depreciation from Kentucky Form 4562	15		0 0		0 0
16 Other subtractions (specify): (a) _____ (b) _____ (c) _____	16		0 0		0 0
17 Total Subtractions. Enter here and on Form 740, page 1, line 12	17		0 0		0 0

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