SCHEDULE M

Form 740
42A740-M

Department of Revenue

KENTUCKY FEDERAL ADJUSTED GROSS INCOME MODIFICATIONS

Attach to Form 740.

2004

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.)* Dollars	Cents	B. Yourself (or Joint) Dollars	Cents
1 Enter interest income from bonds issued by other states and their political subdivisions	1		00		00
2 Enter self-employed health insurance deduction from federal Form 1040, line 31	2		00		00
3 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1	3		00		00
4 Enter federal depreciation from Form 4562	4		00		00
5 Enter health savings account adjustments (see instructions)	5		00		00
6 Other additions (list and enter total): (a) Educator expenses ____ (b) Reservist expenses ____ (c) ____ (d) ____ (e) ____	6		00		00
7 Total Additions. Enter here and on Form 740, page 1, line 10	7		00		00

PART II SUBTRACTIONS FROM FEDERAL ADJUSTED GROSS INCOME

8 Enter state income tax refund or credit **reported** as income on federal Form 1040	8		00		00
9 Enter interest income from U.S. government bonds and securities	9		00		00
10 Enter excludable amount of retirement income (attach Schedule P if more than $40,200)	10		00		00
11 Enter taxable amount of Social Security and Railroad Retirement Board benefits from federal Form 1040, line 20(b) (1040A, line 14(b))	11		00		00
12 Enter long-term care insurance premiums	12		00		00
13 Enter health insurance premiums not previously deducted from income. Do not include premiums paid with pretax dollars (cafeteria plan)	13		00		00
14 Enter resident adjustment from partnerships, fiduciaries and S corporations, Schedule K-1	14		00		00
15 Enter Kentucky depreciation from revised Form 4562	15		00		00
16 Other subtractions (specify): (a) ____ (b) ____ (c) ____	16		00		00
17 Total Subtractions. Enter here and on Form 740, page 1, line 12	17		00		00