

SCHEDULE A

Form 740

Department of Revenue

KENTUCKY ITEMIZED DEDUCTIONS

► Attach to Form 740. ► See instructions.

2005

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

Your Social Security Number

Grid for Social Security Number

Dollars

Cents

Grid for Dollars and Cents (00)

Grid for Dollars and Cents (00)

Grid for Dollars and Cents (00)

Grid for Dollars and Cents (00)

Grid for Dollars and Cents (00)

Grid for Dollars and Cents (00)

Grid for Dollars and Cents (00)

Grid for Dollars and Cents (00)

Table with 3 columns: Description, Line Number, and Amount. Rows include Medical and Dental Expenses, Taxes, Interest Expense, Contributions, Casualty and Theft Losses, Job Expenses and Most Other Miscellaneous Deductions, and Other Miscellaneous Deductions.

★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$145,950, enter total itemized deductions on Form 740, line 10, Column B.
★ All others go to page 2.



If the amount on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES

Use this schedule if married filing separately on a combined return.

1. Total itemized deductions from page 1, line 29
2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) %
3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) %
4. Percent on line 2 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column A)
5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B)

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns).

	A. Spouse	B. Yourself (or Joint)
<ul style="list-style-type: none"> • If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in Column B the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B). • If single, married filing a joint return or married filing separate returns, enter 100% in Column B. 	_____ %	_____ %
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B	1. _____	1. _____
2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B	2. _____	2. _____
<i>Note: Be sure your total gambling losses are clearly identified on line 28.</i>		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, STOP HERE ; enter the amount from line 1 above on Form 740, line 10.)	3. _____	3. _____
4. Multiply the amount on line 3 above by 80% (.80) ...	4. _____	4. _____
5. Enter the amount from Form 740, line 9	5. _____	5. _____
6. Enter \$145,950 (\$72,975 if married filing separately on a combined return or separate returns)	6. _____	6. _____
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, STOP HERE ; enter the amount from line 1 above on Form 740, line 10.)	7. _____	7. _____
8. Multiply the amount on line 7 above by 3% (.03)	8. _____	8. _____
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here	9. _____	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, line 10	10. _____	10. _____