

SCHEDULE A

Form 740

42A740-A

Department of Revenue



KENTUCKY ITEMIZED DEDUCTIONS

➤ See instructions.

➤ Attach to Form 740.

2008

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

| Do not include expenses reimbursed or paid by others. | | |
|--|--|--|
| Medical and Dental Expenses | 1. Medical and dental expenses..... 1 | |
| | 2. Enter 7.5% (.075) of the amount from Form 740, line 9... 2 | |
| | 3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0- ➤ 3 | |
| Taxes <i>Note:</i> Sales and use taxes are not deductible. | 4. Local income taxes (do not include state income tax). 4 | |
| | 5. Real estate taxes..... 5 | |
| | 6. Personal property taxes..... 6 | |
| | 7. Other taxes (list) _____ 7 | |
| | 8. Total taxes. Add lines 4 through 7. Enter here ➤ 8 | |
| Interest Expense <i>Note:</i> Personal interest is not deductible. | 9. Home mortgage interest and points reported to you on federal Form 1098..... 9 | |
| | 10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name, identifying number and address) _____ 10 | |
| | See instructions for lines 11 and 12. | |
| | 11. Points not reported to you on federal Form 1098..... 11 | |
| | 12. Qualified mortgage insurance premiums 12 | |
| | 13. Investment interest (attach federal Form 4952 if required) 13 | |
| | 14. Total interest. Add lines 9 through 13. Enter here ➤ 14 | |
| Contributions <i>Note:</i> For any contribution of \$250 or more, see instructions. | 15. Contributions by cash or check 15 | |
| | 16. Other than cash or check (attach federal Form 8283 if over \$500) 16 | |
| | 17. Artistic charitable contributions deduction (attach copy of appraisal) 17 | |
| | 18. Carryover from prior year..... 18 | |
| | 19. Total contributions. Add lines 15 through 18. Enter here ➤ 19 | |
| Casualty and Theft Losses | 20. Enter amount from attached federal Form 4684, Section A, line 16..... 20 | |
| | 21. Enter 10% (.10) of the amount from Form 740, line 9 21 | |
| | 22. Total casualty or theft loss(es). Subtract line 21 from line 20. 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 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 2% (.02) of the amount from Form 740, line 9..... 27 | |
| | 28. Total. Subtract line 27 from line 26. If zero or less, enter -0- ➤ 28 | |
| Other Miscellaneous Deductions | 29. Other (see instructions) _____ ➤ 29 | |
| Total Itemized Deductions | 30. Add lines 3, 8, 14, 19, 22, 28 and 29. Enter here ➤ 30 | |

Your Social Security Number

| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|

Dollars

Cents

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|
| | | | | | | | | | | | |
|--|--|--|--|--|--|--|--|--|--|--|--|

★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$159,950, 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 \$159,950 (\$79,975 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 30..... _____
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

Complete this schedule only if the adjusted gross income on Form 740, line 9, exceeds \$159,950 (\$79,975 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 30, by the percent of income shown in Columns A and/or B | 1. _____ | 1. _____ |
| 2. Add the amounts on Schedule A, lines 3, 13 and 22, plus any gambling losses included on line 29 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 29.</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 \$159,950 (\$79,975 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. Divide line 9 by 1.5 | 10. _____ | 10. _____ |
| 11. Subtract line 10 from line 9..... | 11. _____ | 11. _____ |
| 12. Total itemized deductions. Subtract the amount on line 11 from the amount on line 1. Enter the result here and on Form 740, line 10 | 12. _____ | 12. _____ |