

SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

▶ See instructions. ▶ Attach to Form 740-NP.



KENTUCKY SCHEDULE A

2015

ITEMIZED DEDUCTIONS

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

Your Social Security Number

Do not include expenses reimbursed or paid by others.				
Medical and Dental Expenses	1. Medical and dental expenses	1	00	
	2. Enter amount from Form 740-NP, page 1, line 8.....	2	00	
	3. Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply by 7.5% (.075) instead.....	3	00	
	4. Total medical and dental. Subtract line 3 from line 1. If zero or less, enter -0-.....	▶ 4		00
Taxes <i>Note: Sales and use taxes and new motor vehicle taxes are not deductible.</i>	5. Local income taxes (do not include state income tax)	5	00	
	6. Real estate taxes	6	00	
	7. Personal property taxes.....	7	00	
	8. Other taxes (list)	8	00	
	9. Total taxes. Add the amounts on lines 5 through 8. Enter here.....	▶ 9		00
Interest Expense <i>Note: Personal interest is not deductible.</i>	10. Home mortgage interest and points reported to you on federal Form 1098	10	00	
	11. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address)	11	00	
	See instructions for lines 12 and 13.			
	12. Points not reported to you on federal Form 1098	12	00	
	13. RESERVED	13	00	
	14. Investment interest (attach federal Form 4952 if required)	14	00	
15. Total interest. Add the amounts on lines 10 through 14. Enter here	▶ 15		00	
Contributions <i>Note: For any contribution of \$250 or more, see instructions.</i>	16. Contributions by cash or check.....	16	00	
	17. Other than cash or check (attach federal Form 8283 if over \$500).....	17	00	
	18. Carryover from prior year	18	00	
	19. Total contributions. Add the amounts on lines 16 through 18. Enter here	▶ 19		00
Casualty and Theft Losses	20. Enter amount from attached federal Form 4684, Section A, line 16	20	00	
	21. Enter amount from Form 740-NP, page 1, line 8.....	21	00	
	22. Multiply the amount on line 21 by 10% (.10). Enter result.....	22	00	
	23. Total casualty or theft loss(es). Subtract line 22 from line 20. If zero or less, enter -0-.....	▶ 23		00
Job Expenses and Most Other Miscellaneous Deductions	24. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list	24	00	
	25. Tax preparation fees	25	00	
	26. Other (investment, safe deposit box, etc.) list	26	00	
	27. Add the amounts on lines 24, 25 and 26. Enter here	27	00	
	28. Enter amount from Form 740-NP, page 1, line 8.....	28	00	
	29. Multiply the amount on line 28 by 2% (.02). Enter result	29	00	
30. Total. Subtract line 29 from line 27. If zero or less, enter -0-.....	▶ 30		00	
Other Miscellaneous Deductions	31. Other (see instructions)	▶ 31		00
Total Itemized Deductions	32. Add the amounts on lines 4, 9, 15, 19, 23, 30 and 31. Enter here.....	▶ 32		00
<ul style="list-style-type: none"> • If the amount on Form 740-NP, line 8, exceeds \$184,000 (\$92,000 if married filing separate returns), skip lines 33 through 36 and complete the limitation schedule on the reverse of this form; or • If married filing separate returns, or spouse is not filing a Kentucky return, complete lines 33 through 36 below. If single or married filing jointly, enter total deductions (line 32 above) on Form 740-NP, page 1, line 11. 				
33. Enter your income from Form 740-NP, page 1, line 8	33	00		
34. Enter joint or combined federal Adjusted Gross Income.....	34	00		
35. Divide line 33 by line 34. Enter percentage.....	35			%
36. Multiply line 32 by line 35. This is your portion of total itemized deductions. Enter here and on Form 740-NP, page 1, line 11.....	▶ 36			00



ITEMIZED DEDUCTIONS LIMITATION SCHEDULE—Use this schedule if the federal adjusted gross income on Form 740-NP, line 8, exceeds \$184,000 (\$92,000 if married filing separate returns).

- If married filing separate returns but combining itemized deductions on one Schedule A, enter the percent of your separate income (Form 740-NP, line 8) to joint or combined federal adjusted gross income.
- If single, married filing a joint return or married filing separate Schedules A, enter 100%. _____ %

1. Multiply the amount on Schedule A, line 32, by the percent of income shown above.....	1.	_____	.00
2. Add the amounts on Schedule A, lines 4, 14 and 23, plus any gambling losses included on line 31 and multiply by the percent of income shown above	2.	_____	.00
Note: Be sure your total gambling losses are clearly identified on line 31.			
3. Subtract the amount on line 2 from the amount on line 1. If the result is zero or less, enter -0-.....	3.	_____	.00
4. Multiply the amount on line 3 above by 80% (.80).....	4.	_____	.00
5. Enter the amount from Form 740-NP, line 8.....	5.	_____	.00
6. Enter \$184,000 (\$92,000 if married filing separate returns)	6.	_____	.00
7. Subtract the amount on line 6 from the amount on line 5. If the result is zero or less, enter -0-.....	7.	_____	.00
8. Multiply the amount on line 7 above by 3% (.03).....	8.	_____	.00
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here	9.	_____	.00
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740-NP, line 11	10.	_____	.00
