

SCHEDULE A

Form 740-NP

42A740-NP-A

Department of Revenue

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



**KENTUCKY SCHEDULE A
ITEMIZED DEDUCTIONS**

2009

Enter name(s) as shown on Form 740-NP, page 1.	Your Social Security Number
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	Do not include expenses reimbursed or paid by others.			
Medical and Dental Expenses	1. Medical and dental expenses 1			
	2. Enter amount from Form 740-NP, page 1, line 8..... 2			
	3. Multiply the amount on line 2 by 7.5% (.075). Enter result..... 3			
	4. Total medical and dental. Subtract line 3 from line 1. If zero or less, enter -0-..... ➤ 4			
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			
	6. Real estate taxes 6			
	7. Personal property taxes..... 7			
	8. Other taxes (list) 8			
	9. Total taxes. Add the amounts on lines 5 through 8. Enter here..... ➤ 9			
Interest Expense <i>Note: Personal interest is not deductible.</i>	10. Home mortgage interest and points reported to you on federal Form 1098 10			
	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			
	<i>See instructions for lines 12 and 13.</i>			
	12. Points not reported to you on federal Form 1098 12			
	13. Qualified mortgage insurance premiums 13			
	14. Investment interest (attach federal Form 4952 if required) 14			
	15. Total interest. Add the amounts on lines 10 through 14. Enter here ➤ 15			
Contributions <i>Note: For any contribution of \$250 or more, see instructions.</i>	16. Contributions by cash or check..... 16			
	17. Other than cash or check (attach federal Form 8283 if over \$500)..... 17			
	18. Carryover from prior year 18			
	19. Total contributions. Add the amounts on lines 16 through 18. Enter here ➤ 19			
Casualty and Theft Losses	20. Enter amount from attached federal Form 4684, Section A, line 16 20			
	21. Enter amount from Form 740-NP, page 1, line 8..... 21			
	22. Multiply the amount on line 21 by 10% (.10). Enter result..... 22			
	23. Total casualty or theft loss(es). Subtract line 22 from line 20. If zero or less, enter -0- ➤ 23			
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			
	25. Tax preparation fees 25			
	26. Other (investment, safe deposit box, etc.) list 26			
	27. Add the amounts on lines 24, 25 and 26. Enter here 27			
	28. Enter amount from Form 740-NP, page 1, line 8..... 28			
	29. Multiply the amount on line 28 by 2% (.02). Enter result 29			
	30. Total. Subtract line 29 from line 27. If zero or less, enter -0- ➤ 30			
Other Miscellaneous Deductions	31. Other (see instructions) ➤ 31			
Total Itemized Deductions	32. Add the amounts on lines 4, 9, 15, 19, 23, 30 and 31. Enter here..... ➤ 32			
<ul style="list-style-type: none"> • If the amount on Form 740-NP, page 1, line 8, exceeds \$166,800 (\$83,400 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			
	34. Enter joint or combined federal Adjusted Gross Income 34			
	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			