SCHEDULE A
Form 740
42A740-A
Department of Revenue

1500010012

KENTUCKY ITEMIZED DEDUCTIONS

➤ See instructions.
➤ Attach to Form 740.

2015

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

Your Social Security Number

Medical and Dental Expenses	**Do not include expenses reimbursed or paid by others.**			
	1. Medical and dental expenses	1	00	
	2. Enter combined totals from Form 740, line 9	2	00	
	3. Multiply line 2 by 10% (.10). But if either you or your spouse was born before January 2, 1951, multiply line 2 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 *Note: Sales and use taxes* **and** *new motor vehicle taxes are not deductible.*	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 lines 5 through 8. Enter here	➤ 9		00
Interest Expense *Note: Personal interest is not deductible.*	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, identifying number and address) _____	11	00	
	See instructions for lines 12 and 13.			
	12. Points not reported to you on federal Form 1098	12	00	
	13. Qualified mortgage insurance premiums	13	00	
	14. Investment interest (attach federal Form 4952 if required)	14	00	
	15. **Total interest.** Add lines 10 through 14. Enter here	➤15		00
Contributions *Note: For any contribution of $250 or more, see instructions.*	16. Contributions by cash or check	16	00	
	17. Other than cash or check (attach federal Form 8283 if over $500)	17	00	
	18. Artistic charitable contributions deduction (attach copy of appraisal)	18	00	
	19. Carryover from prior year	19	00	
	20. **Total contributions.** Add lines 16 through 19. Enter here	➤20		00
Casualty and Theft Losses	21. Enter amount from attached federal Form 4684, Section A, line 16	21	00	
	22. Enter combined totals from Form 740, line 9	22	00	
	23. Multiply line 22 by 10% (.10)	23	00	
	24. **Total casualty or theft loss(es).** Subtract line 23 from line 21. If zero or less, enter -0-	➤24		00
Job Expenses and Most Other Miscellaneous Deductions	25. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach Form 2106 or 2106-EZ if applicable) list _____	25	00	
	26. Tax preparation fees	26	00	
	27. Other (investment, safe deposit box, etc.) list _____	27	00	
	28. Add the amounts on lines 25, 26 and 27. Enter here	28	00	
	29. Enter combined totals from Form 740, line 9	29	00	
	30. Multiply line 29 by 2% (.02)	30	00	
	31. **Total.** Subtract line 30 from line 28. If zero or less, enter -0-	➤31		00
Other Miscellaneous Deductions	32. Other (see instructions) _____	➤32		00
Total Itemized Deductions	33. Add lines 4, 9, 15, 20, 24, 31 and 32. Enter here	➤33		00

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★ If single or married filing jointly and your income for Form 740, line 9, column B does not exceed $184,000, enter total itemized deductions on Form 740, line 10, column B.
★ All others go to page 2.

If the combined totals on Form 740, line 9, exceeds $184,000 ($92,000 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.

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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 33 ..... .00
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) ..... .00
5. Percent on line 3 times total deductions entered on line 1 (enter here and on Form 740, line 10, Column B) ..... .00

PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds **$184,000** (**$92,000** if married filing separately on a combined return or separate returns).

	A. Spouse	**B.** Yourself (or Joint)
• 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 32, by the percent of income shown in Columns A and/or B	1. .00	1. .00
2. Add the amounts on Schedule A, lines 4, 14 and 24, plus any gambling losses included on line 32 and multiply by the percent of income shown in Columns A and/or B ..... *Note: Be sure your total gambling losses are clearly identified on line 32.*	2. .00	2. .00
3. Subtract the amount on line 2 from the amount on line 1. If the result is zero or less, enter -0-	3. .00	3. .00
4. Multiply the amount on line 3 above by 80% (.80).....	4. .00	4. .00
5. Enter the amount from Form 740, line 9	5. .00	5. .00
6. Enter $184,000 ($92,000 if married filing separately on a combined return or separate returns)	6. .00	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	7. .00
8. Multiply the amount on line 7 above by 3% (.03).....	8. .00	8. .00
9. Compare the amounts on lines 4 and 8 above. Enter the **smaller** of the two amounts here	9. .00	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, line 10**	10. .00	10. .00