

SCHEDULE A

Form 740-NP

Department of Revenue

KENTUCKY SCHEDULE A
ITEMIZED DEDUCTIONS

Attach to Form 740-NP. See instructions.

2005

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

Your Social Security Number

Form with sections: Medical and Dental Expenses, Taxes, Interest Expense, Contributions, Casualty and Theft Losses, Job Expenses and Most Other Miscellaneous Deductions, Other Miscellaneous Deductions, Total Itemized Deductions, and final calculation lines 32-35.

SCHEDULE ME

Form 740-NP

Commonwealth of Kentucky
Department of Revenue

MOVING EXPENSE
AND REIMBURSEMENT

Attach to Form 740-NP.

2005

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

Your Social Security Number

Table with 7 rows for calculating moving expense reimbursement. Includes instructions for each line and a percentage field.

INSTRUCTIONS—SCHEDULE ME

Full-Year Nonresidents—If you are a full-year nonresident, moving expense reimbursements are not taxable, and moving expenses are not deductible.

Part-Year Residents—If you are a part-year resident, any payments to you or on your behalf by any employer for moving expenses are considered income.

Persons who were residents of Kentucky for only part of the year are required to report as income only part of the total reimbursement they received.

For the computation of this percentage, earned income is income you received for services you provided. It includes wages, salaries, tips, etc.

Line 1—Enter earned income received from Kentucky sources while a nonresident and from all sources while a resident of Kentucky.

Line 2—Enter total earned income reported on your federal return. Do not include moving expense reimbursement reflected on the wage and tax statements (box 1).

Line 4—Enter the amount of moving expense reimbursement received during 2005 from all sources (Kentucky and non-Kentucky) included in wages (box 1).

ITEMIZED DEDUCTIONS LIMITATION SCHEDULE

Use this schedule if the federal adjusted gross income on Form 740-NP, page 1, line 8, exceeds \$145,950 (\$72,975 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...
• If single, married filing a joint return or married filing separate Schedules A, enter 100%.

Table with 10 rows for itemized deductions limitation calculation. Includes a note about gambling losses and a percentage field.