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2022 Instructions for Schedule A

Itemized **Deductions**

Use Schedule A (Form 1040) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you can deduct a part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, and other expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2022, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.



Don't include on Schedule A items deducted elsewhere, such as on Form 1040, Form 1040-SR, or Schedule C, E, or F.

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Schedule A (Form 1040) and its instructions, such as legislation enacted after they were published, go to <u>IRS.gov/ScheduleA</u>.

What's New

Mortgage insurance premium. The election to deduct qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with a home acquisition debt that was secured by your first or second home doesn't apply for tax years beginning after December 31, 2021.

Charitable contributions for non-itemizers. The election to claim a charitable contribution for taxpayers who do not itemize their deductions expired December 31, 2021.

Health coverage tax credit. The health coverage tax credit has expired. If you are a trade adjustment assistance (TAA) recipient, and alternative TAA (ATAA) recipient, a reemployment TAA (RTAA) recipient or a Pension Benefit Guaranty Corporation (PBGC) payee, then you will no longer use Form 8885 before completing Schedule A, line 1.

Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for

medical reasons increased to 18 cents a mile for January 1 through June 30, 2022, and 22 cents a mile from July 1 through December 31, 2022. The 2022 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents a mile.

Medical and Dental Expenses

You can deduct only the part of your medical and dental expenses that exceeds 7.5% of the amount of your adjusted gross income on Form 1040 or 1040-SR, line 11.



If you received a distribution from a health savings account or a medical savings account in

2022, see Pub. 969 to figure your deduction.

Deceased taxpayer. Certain medical expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub. 502 for details.

More information. Pub. 502 discusses the types of expenses you can and can't deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.

Examples of Medical and Dental Payments You Can Include in Calculating Your Total Medical Expenses

To the extent you weren't reimbursed in calculating your total medical expenses, you can include what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts as defined in Pub. 502. But see Limit on long-term care premiums you can deduct, later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Schedule 1 (Form 1040), line 17. You can't include insurance premiums paid by making a pre-tax reduction to your employee compensation because these amounts are already being excluded from your income by not being included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you can't include any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.
 - Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, and insulin treatments your doctor ordered.

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- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare Part B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care provided by a physician in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Don't deduct more than \$50 a night for each person who meets the requirements in Pub. 502 under *Lodging*.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can include what you spent for gas and oil to go to and from the place you received the care; or you can include 18 cents a mile for January 1 through June 30, and 22 cents a mile from July 1 through December 31. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.
- Personal protective equipment (such as masks, hand sanitizer and sanitizing wipes), for the primary purpose of preventing the spread of Coronavirus.

Limit on long-term care premiums you can include. The amount you can

include for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2022, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2022, age	THEN the most you can include is
40 or under	\$ 450
41–50	\$ 850
51–60	\$ 1,690
61–70	\$ 4,510
71 or older	\$ 5,640

Examples of Medical and Dental Payments You Can't Include

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.



If you were age 65 or older but not entitled to social security benefits, you can include pre-

miums you voluntarily paid for Medicare Part A coverage.

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the Instructions for Form 2441.
 - Illegal operations or drugs.
- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.
- Nonprescription medicines, other than insulin (including nicotine gum and certain nicotine patches).
- Travel your doctor told you to take for rest or a change.
 - Funeral, burial, or cremation costs.

Line 1

Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See <u>Reimbursements</u>, later.

If advance payments of the premium tax credit were made, or you think you may be eligible to claim a premium tax credit, fill out Form 8962 before filling out Schedule A, line 1. See Pub. 502 for how to figure your medical and dental expenses deduction.



Don't forget to include insurance premiums you paid for medical and dental care. How-

ever, if you claimed the self-employed health insurance deduction on Schedule 1 (Form 1040), line 17, reduce the premiums by the amount on line 17.

Whose medical and dental expenses can you include? You can include medical and dental bills you paid in 2022 for anyone who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you don't claim as a dependent because of the rules for children of divorced or separated parents. See *Child of divorced or separated parents* in Pub. 502 for more information.
- Any person you could have claimed as a dependent on your return except that person received \$4,400 or more of gross income or filed a joint return.
- Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2022 return.

Example. You provided over half of your mother's support but can't claim her as a dependent because she received wages of \$4,400 in 2022. You can include on line 1 any medical and dental expenses you paid in 2022 for your mother.

Insurance premiums for certain non-dependents. You may have a medical or dental insurance policy that also

covers an individual who isn't your dependent (for example, a nondependent child under age 27). You can't deduct any premiums attributable to this individual, unless he or she is a person described under Whose medical and dental expenses can you include, earlier. However, if you had family coverage when you added this individual to your policy and your premiums didn't increase, you can enter on line 1 the full amount of your medical and dental insurance premiums. See Pub. 502 for more information.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 only the amount you paid. If you received a reimbursement in 2022 for medical or dental expenses you paid in 2022, reduce your 2022 expenses by this amount. If you received a reimbursement in 2022 for prior year medical or dental expenses, don't reduce your 2022 expenses by this amount. However, if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Schedule 1 (Form 1040), line 8z. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. You can't deduct amounts that have already been excluded from your income, so don't include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, don't include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

Taxes You Paid

Taxes You Can't Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
 - Customs duties.
- Federal estate and gift taxes. However, see Line 16, later, if you had income in respect of a decedent.
- Certain state and local taxes, including tax on gasoline, car inspection

fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (for example, marriage, driver's, and

• Foreign personal or real property taxes.

Line 5

The deduction for state and local taxes is generally limited to \$10,000 (\$5,000 if married filing separately). State and local taxes subject to this limit are the taxes that you include on lines 5a, 5b, and

Safe harbor for certain charitable contributions made in exchange for a state or local tax credit. If you made a charitable contribution in exchange for a state or local tax credit and your charitable contribution deduction must be reduced as a result of receiving or expecting to receive the tax credit, you may qualify for a safe harbor that allows you to treat some or all of the disallowed charitable contribution as a payment of state and local taxes.

The safe harbor applies if you meet the following conditions.

- 1. You made a cash contribution to an entity described in section 170(c).
- 2. In return for the cash contribution, you received a state or local tax credit.
- 3. You must reduce your charitable contribution amount by the amount of the state or local tax credit you receive.

If you meet these conditions, and to the extent you apply the state or local tax credit to this or a prior year's state or local tax liability, you may include this amount on line 5a, 5b, or 5c, whichever is appropriate. To the extent you apply a portion of the credit to offset your state or local tax liability in a subsequent year (as permitted by law), you may treat this amount as state or local tax paid in the year the credit is applied.

For more information about this safe harbor and examples, see Treasury Deci-9907 at <u>IRS.gov/Tax-Reform</u> Guidance: Treasury Decision 9907.

U.S. possession taxes. Include taxes imposed by a U.S. possession with your state and local taxes on lines 5a, 5b, and 5c. However, don't include any U.S.

possession taxes you paid that are allocable to excluded income.



You may want to take a credit for U.S. possession tax instead of a deduction. See the instruc-

tions for Schedule 3 (Form 1040), line 1, for details.

Line 5a



You can elect to deduct state and local general sales taxes CAUTION instead of state and local in-

come taxes. You can't deduct both.

State and Local Income **Taxes**

If you don't elect to deduct general sales taxes, include on line 5a the state and local income taxes listed next.

- · State and local income taxes withheld from your salary during 2022. Your Form(s) W-2 will show these amounts. W-2G, 1099-G, 1099-R Forms 1099-MISC, and 1099-NEC may also show state and local income taxes withheld; however, don't include on line 5a any withheld taxes you deducted on other forms, such as Schedule C, E or F.
- State and local income taxes paid in 2022 for a prior year, such as taxes paid with your 2021 state or local income tax return. Don't include penalties or interest.
- State and local estimated tax payments made during 2022, including any part of a prior year refund that you chose to have credited to your 2022 state or local income taxes.
- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation Fund.
- Mandatory contributions to the Alaska, California, New Jersey, or Pennsylvania state unemployment fund.
- Mandatory contributions to state family leave programs, such as the New Jersey Family Leave Insurance (FLI) program and the California Paid Family Leave program.

Don't reduce your deduction by any:

• State or local income tax refund or credit you expect to receive for 2022, or

· Refund of, or credit for, prior year state and local income taxes you actually received in 2022. Instead, see the instructions for Schedule 1 (Form 1040), line 1

State and Local General **Sales Taxes**

If you elect to deduct state and local general sales taxes instead of income taxes, you must check the box on line 5a. To figure your state and local general sales tax deduction, you can use either your actual expenses or the optional sales tax tables.

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2022 if the tax rate was the same as the general sales tax rate.

Food, clothing, and medical supplies. Sales taxes on food, clothing, and medical supplies are deductible as a general sales tax even if the tax rate was less than the general sales tax rate.

Motor vehicles. Sales taxes on motor vehicles are deductible as a general sales tax even if the tax rate was different than the general sales tax rate. However, if you paid sales tax on a motor vehicle at a rate higher than the general sales tax, you can deduct only the amount of the tax that you would have paid at the general sales tax rate on that vehicle. Include any state and local general sales taxes paid for a leased motor vehicle.

Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles.



You must keep your actual receipts showing general sales **CAUTION** taxes paid to use this method.

Trade or business items. Don't include sales taxes paid on items used in your trade or business. Instead, go to the instructions for the form you are using to report business income and expenses to see if you can deduct these taxes.

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2022 for amounts paid in 2022, reduce your actual 2022 state and local general sales taxes by this amount. If you received a refund of state

or local general sales taxes in 2022 for prior year purchases, don't reduce your 2022 state and local general sales taxes by this amount. However, if you deducted vour actual state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Schedule 1 (Form 1040), line 8z. See Recoveries in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2022 Optional State Sales Tax Table and the 2022 Optional Local Sales Tax Tables at the end of these instructions to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the State and Local General Sales Tax Deduction Worksheet or use the Sales Tax Deduction Calculator at IRS.gov/SalesTax.



If your filing status is married filing separately, both you and CAUTION your spouse elect to deduct

sales taxes, and your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduc-

Instructions for the State and **Local General Sales Tax Deduction Worksheet**

Line 1. If you lived in the same state for all of 2022, enter the applicable amount, based on your 2022 income and family size, from the 2022 Optional State Sales Tax Table for your state. Read down the "At least-But less than" columns for your state and find the line that includes your 2022 income. If married filing separately, don't include your spouse's income.

Note. The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include your

spouse in family size only in certain circumstances, which are described in Pub. 501

Income. Your 2022 income is the amount shown on your Form 1040 or 1040-SR, line 11, plus any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans' benefits.
- Nontaxable combat pay.
- Workers' compensation.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Don't include rollovers.
 - Public assistance payments.

What if you lived in more than one state? If you lived in more than one state during 2022, use the following steps to figure the amount to put on line 1 of the worksheet.

- 1. Look up the table amount for each state using the rules stated earlier. (If there is no table for a state, the table amount for that state is considered to be zero.)
- 2. Multiply the table amount of each state by a fraction, the numerator of which is the number of days you lived in the state during 2022 and the denominator of which is the total number of days in the year (365).
- 3. If you also lived in a locality during 2022 that imposed a local general sales tax, complete a separate worksheet for each state you lived in using the prorated amount from step (2) for that state on line 1 of its worksheet. Otherwise, combine the prorated table amounts from step (2) and enter the total on line 1 of a single worksheet.

Example. You lived in State A from January 1 through August 31, 2022 (243 days), and in State B from September 1 through December 31, 2022 (122 days). The table amount for State A is \$500. The table amount for State B is \$400. You would figure your state general sales tax as follows.

State A: $$500 \times 243/365 = 333 \$400 x 122/365 = ___134 State B: Total \$467

State and Local General Sales Tax Deduction Worksheet—Line 5a





Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at <u>IRS.gov/SalesTax</u>.

Before you begin: See the instructions for line 1 of the worksheet if you:
✓ Lived in more than one state during 2022, or ✓ Had any nontaxable income in 2022.
1. Enter your state general sales taxes from the 2022 Optional State Sales Tax Table
Next. If, for all of 2022, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.
2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2022?
No. Enter -0
Yes. Enter your base local general sales taxes from the 2022 Optional Local Sales Tax Tables.
3. Did your locality impose a local general sales tax in 2022? Residents of California and Nevada, see the instructions for line 3 of the worksheet.
No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.
Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2022, see the instructions for line 3 of the worksheet
4. Did you enter -0- on line 2?
No. Skip lines 4 and 5 and go to line 6.
Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0
5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)
6. Did you enter -0- on line 2?
No. Multiply line 2 by line 3.
Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2022, see the instructions for line 6 of the worksheet.
7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet
8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the box on that line

If none of the localities in which you lived during 2022 imposed a local general sales tax, enter \$467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$134 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box and lived in the same locality for all of 2022, enter the applicable amount, based on your 2022 income and family size, from the 2022 Optional Local Sales Tax Tables for your locality. Read down the "At least-But less than" columns for your locality and find the line that includes your 2022 income. See the instructions for line 1 of the worksheet to figure your 2022 income. The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include your spouse in family size only in certain circumstances, which are described in Pub. 501.

What if you lived in more than one locality? If you lived in more than one locality during 2022, look up the table amount for each locality using the rules stated earlier. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2022 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2022 (243 days), and in Locality 2 from September 1 through December 31, 2022 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the

amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1: $$100 \times 243/365 = 67 Locality 2: $$150 \times 122/365 = 50$ Total = \$117

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is X.XXXX%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than X.XXXX%.

If you lived in Nevada, check the "No" box if your combined state and local general sales tax rate is X.XXXX%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than X.XXXX%.

What if your local general sales tax rate changed during 2022? If you checked the "Yes" box and your local general sales tax rate changed during 2022, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2022 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2022 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2022 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 – September 30: $1.00 \times 273/365 = 0.748$ October 1 – December 31: $1.75 \times 92/365 = 0.441$ Total = 1.189

What if you lived in more than one locality in the same state during 2022? Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2022 and

each locality didn't have the same local general sales tax rate.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the 2022 Optional Local Sales Tax Tables to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2022 and the denominator is the total number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2022 (243 days), and in Locality 2 from September 1 through December 31, 2022 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.666" on line 3 for the Locality 1 worksheet and "0.585" for the Locality 2 worksheet, figured as follows.

Locality 1: 1.00 x 243/365 = 0.666 Locality 2: 1.75 x 122/365 = 0.585

Line 6. If you lived in more than one locality in the same state during 2022, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2022. If you checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.

- 2. An aircraft or boat, but only if the tax rate was the same as the general sales tax rate.
- 3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.
- a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.
- b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.
- c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Don't include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2022, see Refund of general sales taxes, earlier.

Line 5b

State and Local Real Estate **Taxes**



If you are a homeowner who received assistance under a State Housing Finance Agency

Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can include on line 5b.

Enter on line 5b the state and local taxes you paid on real estate you own that wasn't used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Don't include the following amounts on line 5b

- Foreign taxes you paid on real estate.
- Itemized charges for services to specific property or persons (for example, a \$20 monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).
- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2022.

If you sold your home in 2022, any real estate tax charged to the buyer should be shown on your settlement statement and in box 6 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See Refunds and rebates, later. Any real estate taxes you paid at closing should be shown on your settlement statement.



You must look at your real estate tax bill to decide if any CAUTION nondeductible itemized charg-

es, such as those listed earlier, are included in the bill. If your taxing authority (or lender) doesn't furnish you a copy of your real estate tax bill, ask for it.

Prepayment of next year's property taxes. Only taxes paid in 2022 and assessed prior to 2023 can be deducted for 2022. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.

Refunds and rebates. If you received a refund or rebate in 2022 of real estate taxes you paid in 2022, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2022 of real estate taxes you paid in an earlier year, don't reduce your deduction by this amount. Instead, you must

include the refund or rebate in income on Schedule 1 (Form 1040), line 8z, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See Recoveries in Pub. 525 for details on how to figure the amount to include in income.

Line 5c

State and Local Personal **Property Taxes**

Enter on line 5c the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

Prepayment of next year's property taxes. Only taxes paid in 2022 and assessed prior to 2023 can be deducted for 2022. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.

Line 6

Other Taxes

Enter only one total on line 6, but list the type and amount of each tax included. Include on this line income taxes you paid to a foreign country and generation skipping tax (GST) imposed on certain income distributions.



You may want to take a credit for the foreign tax instead of a deduction. See the instructions

for Schedule 3 (Form 1040), line 1, for details.

Don't include taxes you paid to a U.S. possession on this line; instead, include U.S. possession taxes on the appropriate state and local tax line.

Don't include federal estate tax on income in respect of a decedent on this line; instead, include it on line 16.

Interest You Paid

The rules for deducting interest vary, depending on whether the loan proceeds are used for business, personal, or investment activities. See Pub. 535 for more information about deducting business interest expenses. See Pub. 550 for more information about deducting investment interest expenses. You can't deduct personal interest. However, you can deduct qualified home mortgage interest (on your Schedule A) and interest on certain student loans (on Schedule 1 (Form 1040), line 21), as explained in Pub. 936 and Pub. 970.

If you use the proceeds of a loan for more than one purpose (for example, personal and business), you must allocate the interest on the loan to each use.

You allocate interest on a loan in the same way as the loan is allocated. You do this by tracing disbursements of the debt proceeds to specific uses. For more information on allocating interest, see Pub. 535.

In general, if you paid interest in 2022 that applies to any period after 2022, you can deduct only amounts that apply for 2022.

Use Schedule A to deduct qualified home mortgage interest and investment interest

Line 8

Home Mortgage Interest



If you are a homeowner who received assistance under a State Housing Finance Agency

Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 8a or 8b.

A home mortgage is any loan that is secured by your main home or second home, regardless of how the loan is labeled. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home can be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

Check the box on line 8 if you had one or more home mortgages in 2022 with an outstanding balance and you didn't use all of your home mortgage proceeds from those loans to buy, build. or substantially improve your home. Interest paid on home mortgage proceeds used for other purposes isn't deductible on lines 8a or 8b.

See Limits on home mortgage interest, later, for more information about what interest you can include on lines 8a and 8b



If you used any home mortgage proceeds for a business or investment purpose, interest you

paid that is allocable to those proceeds may still be deductible as a business or investment expense elsewhere on your return.

Limits on home mortgage interest. Your deduction for home mortgage interest is subject to a number of limits. If one or more of the following limits applies, see Pub. 936 to figure your deduc-

Limit for loan proceeds not used to buy, build, or substantially improve your home. You can only deduct home mortgage interest to the extent that the loan proceeds from your home mortgage are used to buy, build, or substantially improve the home securing the loan ("qualifying debt"). Make sure to check the box on line 8 if you had one or more home mortgages in 2022 with an outstanding balance and you didn't use all of the loan proceeds to buy, build, or substantially improve the home. The only exception to this limit is for loans taken out on or before October 13, 1987; the loan proceeds for these loans are treated as having been used to buy, build, or substantially improve the home. See Pub. 936 for more information about loans taken out on or before October 13, 1987.

See Pub. 936 to figure your deduction if you must check the box on line 8.

Limit on loans taken out on or before December 15, 2017. For qualifying debt taken out on or before December 15, 2017, you can only deduct home mortgage interest on up to \$1,000,000 (\$500,000 if you are married filing separately) of that debt. The only exception is for loans taken out on or before October 13, 1987; see Pub. 936 for more information about loans taken out on or before October 13, 1987.

See Pub. 936 to figure your deduction if you have loans taken out on or before December 15, 2017, that exceed \$1,000,000 (\$500,000 if you are married filing separately).

Limit on loans taken out after December 15, 2017. For qualifying debt taken out after December 15, 2017, you can only deduct home mortgage interest on up to \$750,000 (\$375,000 if you are married filing separately) of that debt. If you also have qualifying debt subject to the \$1,000,000 limitation discussed under Limit on loans taken out on or before December 15, 2017, earlier, the \$750,000 limit for debt taken out after December 15, 2017, is reduced by the amount of your qualifying debt subject to the \$1,000,000 limit. An exception exists for certain loans taken out after December 15, 2017, but before April 1, 2018. If the exception applies, your loan may be treated in the same manner as a loan taken out on or before December 15, 2017; see Pub. 936 for more information about this exception.

See Pub. 936 to figure your deduction if you have loans taken out after October 13 1987 that exceed \$750,000 (\$375,000 if you are married filing separately).

Limit when loans exceed the fair market value of the home. If the total amount of all mortgages is more than the fair market value of the home, see Pub. 936 to figure your deduction.

Line 8a

Enter on line 8a mortgage interest and points reported to you on Form 1098 unless one or more of the limits on home mortgage interest apply to you. For more information about these limits, see Limits on home mortgage interest, earli-

Home mortgage interest limited. If your home mortgage interest deduction is limited, see Pub. 936 to figure the amount of mortgage interest and points reported to you on Form 1098 that are deductible. Only enter on line 8a the deductible mortgage interest and points that were reported to you on Form 1098.

Refund of overpaid interest. If your Form 1098 shows any refund of overpaid interest, don't reduce your deduction by the refund. Instead, see the instructions for Schedule 1 (Form 1040), line 8z.

More than one borrower. If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on a mortgage that was your home, you can only deduct your share of the interest.

Shared interest reported on your Form 1098. If the shared interest was reported on the Form 1098 you received, deduct only your share of the interest on line 8a. Let each of the other borrowers know what his or her share is

Shared interest reported on someone else's Form 1098. If the shared interest was reported on the other person's Form 1098, report your share of the interest on line 8b (as explained in *Line 8b*, later).

Form 1098 doesn't show all interest paid. If you paid more interest to the recipient than is shown on Form 1098, include the larger deductible amount on line 8a and explain the difference. If you are filing a paper return, explain the difference by attaching a statement to your paper return and printing "See attached" to the right of line 8a.



If you are claiming the mortgage interest credit (for holders CAUTION of qualified mortgage credit

certificates issued by state or local governmental units or agencies), subtract the amount shown on Form 8396, line 3, from the total deductible interest you paid on your home mortgage. Enter the result on line 8a.

Line 8b

If you paid home mortgage interest to a recipient who didn't provide you a Form 1098, report your deductible mortgage interest on line 8b. Your deductible mortgage interest may be less than what you paid if one or more of the limits on home mortgage interest apply to you. For more information about these limits, see Limits on home mortgage interest, earlier.

Seller financed mortgage. If you paid home mortgage interest to the person from whom you bought the home and

that person didn't provide you a Form 1098, write that person's name, identifying number, and address on the dotted lines next to line 8b. If the recipient of your home mortgage payment(s) is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number (EIN). You must also let the recipient know your SSN.



If you don't show the required information about the recipient CAUTION or let the recipient know your SSN, you may have to pay a \$50 penalty.

Interest reported on someone else's Form 1098. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the home mortgage interest paid was reported on the other person's Form 1098, identify the name and address of the person or persons who received a Form 1098 reporting the interest you paid. If you are filing a paper return, identify the person by attaching a statement to your paper return and printing "See attached" to the right of line 8b.

Line 8c

Points Not Reported on Form 1098

Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Pub. 936 to figure the amount you can deduct. Points paid for other purposes, such as for a lender's services, aren't deductible.

Refinancing. Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.



If you paid off a mortgage early, deduct any remaining points in the year you paid off the

mortgage. However, if you refinanced your mortgage with the same lender, see Mortgage ending early in Pub. 936 for an exception.

Line 8d

Reserved for future use

Line 9

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It doesn't include any interest allocable to passive activities or to securities that generate tax-exempt income.

Complete and attach Form 4952 to figure your deduction.

Exception. You don't have to file Form 4952 if all three of the following apply.

- 1 Your investment interest expense is less than your investment income from interest and ordinary dividends minus any qualified dividends.
- 2. You have no other deductible investment expenses.
- 3. You have no disallowed investment interest expense from 2021.



Alaska Permanent Fund dividends, including those reported on Form 8814, aren't invest-

ment income.

For more details, see Pub. 550.

Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2022 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can:

• Check with the organization to which you made the donation. The or-

ganization should be able to provide you with verification of its charitable status.

• Use our online search tool at <u>IRS.gov/TEOS</u> to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data).

Examples of Qualified Charitable Organizations

The following list gives some examples of qualified organizations. See Pub. 526 for more examples.

- Churches, mosques, synagogues, temples, and other religious organizations.
- Scouts BSA, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, and United Way.
- Fraternal orders, if the gifts will be used for the purposes listed under <u>Gifts</u> to <u>Charity</u>, earlier.
- Veterans' and certain cultural groups.
- Nonprofit hospitals and medical research organizations.
- Most nonprofit educational organizations, such as colleges, but only if your contribution isn't a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

Amounts You Can Deduct

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

Gifts from which you benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only deduct the amount that is more than the value of the benefit. But this rule doesn't apply to certain membership benefits provided in return for an annual payment of \$75 or less or to certain items or benefits of token value. For details, see Pub. 526

Example. You paid \$70 to a charitable organization to attend a fund-raising

dinner and the value of the dinner was \$40. You can deduct only \$30.

Gifts of \$250 or more. You can deduct a gift of \$250 or more only if you have a contemporaneous written acknowledgment from the charitable organization showing the information in (1) and (2)

- 1. The amount of any money contributed and a description (but not value) of any property donated.
- 2. Whether the organization did or didn't give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it doesn't have to describe or value the benefit.

In figuring whether a gift is \$250 or more, don't combine separate donations. For example, if you gave your church \$25 each week for a total of \$1,300, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of \$250 or more through payroll deduction.

To be contemporaneous, you must get the written acknowledgment from the charitable organization by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Don't attach the contemporaneous written acknowledgment to your return. Instead, keep it for your records.

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

- 1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040 or 1040-SR, line 11.
- 2. Your gifts of capital gain property are more than 20% of the amount on Form 1040 or 1040-SR, line 11.
- 3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts You Can't Deduct

• Certain contributions to charitable organizations, to the extent that you receive a state or local tax credit in return for your contribution. See Pub. 526 for more details and exceptions.



See Safe harbor for certain charitable contributions made in exchange for a state or local

tax credit, earlier under Line 5, if your cash contribution is disallowed because you received or expected to receive a credit.

- An amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college or university's stadium.
- Travel expenses (including meals and lodging) while away from home performing donated services, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
 - Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 16. See *Line 16*, later, for more information on gambling losses.
 - Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property. Generally, no deduction is allowed until the entire interest has been transferred.
- Gifts to individuals and groups that are operated for personal profit.
- Gifts to foreign organizations. However, you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charita-

ble organization. See Pub. 526 for exceptions.

• Cost of tuition. However, you may be able to take an education credit (see Form 8863)

Line 11

Gifts by Cash or Check

Enter on line 11 the total value of gifts you made in cash or by check (including out-of-pocket expenses), unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see Limit on the amount you can deduct, earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

Deduction for gifts by cash or check limited. If your deduction for the gifts you made in cash or by check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 11 the deductible value of gifts you made in cash or by check.

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

For contributions of \$250 or more, you must also have a contemporaneous written acknowledgment from the charitable organization. See Gifts of \$250 or more, earlier, for more information. You will still need to keep a record of when you made the cash contribution if the contemporaneous written acknowledgment doesn't include that information.

Qualified Contributions

In general, you can elect to treat gifts by cash or check as qualified contributions if the gift was paid in 2022 to a qualified charitable organization. This election isn't available for contributions to an organization described in IRC 509(a)(3) or for the establishment of a new, or main-

tenance of an existing, donor-advised fund. For details, see Pub. 526.

Qualified contributions are not subject to a limitation based on a percentage of adjusted gross income; however, certain limits may apply if your qualified contributions are more than the amount on Form 1040 or 1040-SR, line 11, minus all other allowable contributions. For details, see Pub. 526.

Include any contributions that you elect to treat as qualified contributions in the total amount reported on line 11. Indicate the election by also entering the amount of your qualified contributions on the dotted line next to the line 11 entry space.

Line 12

Other Than by Cash or Check

Enter on line 12 the total value of your contributions of property other than by cash or check, unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see Limit on the amount you can deduct, earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

Deduction for gifts other than by cash or check limited. If your deduction for the contributions of property other than by cash or check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 12 the deductible value of your contributions of property other than by cash or check.

Valuing contributions of used items. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

Deduction more than \$500. If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions.

Contribution of motor vehicle, boat, or airplane. If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your paper return. The organization may use Form 1098-C to provide the required information. If your total deduction is over \$5,000 (\$500 for certain contributions of clothing and household items (discussed next)), you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for de-

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule doesn't apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of the appraisal.
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
 - Any conditions attached to the gift.

If the gift of property is \$250 or more, you must also have a contemporaneous written acknowledgment from the charity. See Gifts of \$250 or more, earlier, for more information. Form 8283 doesn't satisfy the contemporaneous written acknowledgment requirement, and a contemporaneous written acknowledgment isn't a substitute for the other records you may need to keep if you gave property.



If your total deduction for gifts of property is over \$500, you AUTION gave less than your entire in-

terest in the property, or you made a aualified conservation contribution. your records should contain additional information. See Pub. 526 for details.

Line 13

Carryover From Prior Year

You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. Carryover amounts from contributions made in 2020 or 2021 are subject to a 60% limitation if you deduct those amounts in 2022. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub 526 for details

Casualty and Theft Losses

Line 15

Complete and attach Form 4684 to figure the amount of your loss. Only enter the amount from Form 4684, line 18, on line 15.



Don't enter a net qualified disaster loss from Form 4684, CAUTION line 15, on line 15. Instead, en-

ter that amount, if any, on line 16. See Line 16, later, for information about reporting a net qualified disaster loss.

You can only deduct personal casualty and theft losses attributable to a federally declared disaster to the extent that:

- 1. The amount of each separate casualty or theft loss is more than \$100, and
- 2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1)) is more than 10% of the amount on Form 1040 or 1040-SR, line 11.

See the Instructions for Form 4684 and Pub. 547 for more information.

Other Itemized **Deductions**

Line 16

Increased Standard Deduction Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you aren't itemizing your deductions, you can claim an increased standard deduction using Schedule A by doing the follow-

- 1. List the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss," and attach Form 4684.
- 2. List your standard deduction amount on the dotted line next to line 16 as "Standard Deduction Claimed With Qualified Disaster Loss.'
- 3. Combine the two amounts on line 16 and enter on Form 1040 or 1040-SR. line 12.

Do not enter an amount on any other line of Schedule A. For more information on how to determine your increased standard deduction, see Pub. 976.

Net Qualified Disaster Loss Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you are itemizing your deductions, list the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss" and include with your other miscellaneous deductions on line 16. Also be sure to attach Form 4684.



Don't include your net qualified disaster loss on line 15.

Other Itemized Deductions

List the type and amount of each expense from the following list next to line 16 and enter the total of these expenses on line 16. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 16, attach a statement instead showing the type and amount of each exnense.



Only the expenses listed next can be deducted on line 16. For more information about each of

these expenses, see Pub. 529.

- Gambling losses (gambling losses include, but aren't limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Schedule 1 (Form 1040), line 8b.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797,
- Federal estate tax on income in respect of a decedent.
- A deduction for amortizable bond premium (for example, a deduction allowed for a bond premium carryforward or a deduction for amortizable bond premium on bonds acquired before October 23, 1986).
- An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument (for example, a Treasury Inflation-Protected Security).
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

Total Itemized Deductions

Line 18

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 18.

2021 Optional State Sales Tax Tables

Г	Incor		Family Size						Family Size							Family Size						
	At	But less					_	Over					_	Over					_	Over		
	least	than	1 Alabama	2	3	4	5	5 0000%	1 Arizona	2	3	2	5	5 6000%	1 Arkansa	2	3	2	5 6	5000%		
	\$0	\$20,000	252	294	323	345	363	389	246	280	302	319	332	352	283	318	341	358	372	391		
	\$20,000	\$30,000	360	421	461	493	519	555	363	413	445	470	491	519	433	488	523	549	571	600		
	\$30,000	\$40,000	415	485	531	567	597	639	423	481	519	548	572	605	513	578	620	651	677	712		
	\$40,000 \$50,000	\$50,000 \$60,000	461 502	538 586	590 642	630 685	663 721	710 772	475 520	540 591	582 638	615 674	641 703	678 744	582 645	656 726	704 779	739 819	768 851	808 895		
	\$60,000	\$70,000	538	628	688	735	773	827	561	638	688	727	758	802	701	790	848	891	926	975		
	\$70,000	\$80,000	571	666	730	780	821	878	599	681	734	775	809	856	754	849	911	958	996	1048		
	\$80,000 \$90,000	\$90,000 \$100,000	601 630	702 735	769 805	821 860	864 905	925 968	634 666	720 757	777 817	820 863	856 900	906 952	802 849	905 957	971 1027	1020 1079	1061 1122	1116 1181		
	\$100,000	\$120,000	667	778	853	911	958	1025	709	806	870	919	959	1014	910	1027	1102	1158	1204	1267		
	\$120,000 \$140,000	\$140,000 \$160,000	716 760	835 887	915 971	976 1037	1028 1091	1099 1167	765 817	870 929	939 1002	991 1058	1034 1104	1094 1168	991 1066	1118 1203	1199 1291	1261 1358	1311 1412	1380 1486		
	\$160,000	\$180,000	801	934	1023	1092	1149	1229	865	983	1061	1120	1169	1236	1136	1282	1376	1447	1505	1584		
	\$180,000	\$200,000	839	978	1072	1144	1204	1288	910	1034	1116	1178	1229	1300	1202	1357	1456	1532	1593	1677		
	\$200,000 \$225,000	\$225,000 \$250,000	878 920	1024 1073	1122 1176	1198 1255	1260 1320	1348 1412	956 1006	1087 1143	1173 1234	1238 1303	1292 1359	1367 1438	1271 1346	1435 1519	1541 1631	1620 1716	1685 1784	1774 1879		
	\$250,000	\$275,000	960	1119	1226	1308	1376	1472	1052	1196	1291	1363	1423	1505	1416	1599	1717	1806	1878	1977		
	\$275,000 \$300,000	\$300,000	997 1213	1162 1414	1273	1359	1430 1739	1529 1859	1097	1247 1544	1346	1421	1483 1835	1568 1941	1484 1887	1675 2132	1799 2290	1892 2409	1968 2506	2072		
	Incor	or more	Californi		1549	1653 3		2500%	1358 Colorado	1344	1666	1759 2		9000%	Connecti		2290	4		2640 .3500%		
\vdash	\$0	\$20,000	314	356	384	405	422	446	127	138	144	150	154	159	218	237	248	257	264	273		
	\$20,000	\$30,000	458	520	560	591	616	651	191	208	218	226	232	241	337	366	384	397	408	423		
	\$30,000 \$40,000	\$40,000 \$50,000	532 595	603 674	650 726	686 766	715 799	755 844	225 254	245 276	257 290	266 301	273 309	283 320	401 457	435 496	457 521	473 539	486 553	503 573		
	\$50,000	\$60,000	650	737	794	837	873	922	280	305	320	331	341	353	508	551	578	598	614	636		
	\$60,000	\$70,000	700	793	855	901	940	993	304	330	347	359	369	383	554	601	631	653	670	694		
	\$70,000 \$80,000	\$80,000 \$90,000	745 787	845 892	910 961	960 1014	1001 1057	1057 1117	325 346	354 376	372 395	385 409	396 420	410 435	597 637	648 691	680 725	703 750	722 771	747 798		
	\$90,000	\$100,000	827	937	1009	1064	1110	1172	364	396	416	431	443	459	675	733	769	795	817	845		
	\$100,000	\$120,000	879	996	1073	1131	1179	1246	390	424	445	461	474	491	726	788	827	855 934	878	909 993		
	\$120,000 \$140,000	\$140,000 \$160,000	946 1008	1072 1143	1155 1231	1218 1298	1270 1353	1341 1429	422 453	459 493	483 517	500 536	514 551	532 571	793 856	861 929	903 974	1008	959 1035	1072		
	\$160,000	\$180,000	1065	1207	1300	1371	1429	1510	481	523	550	569	585	606	914	992	1041	1077	1106	1145		
	\$180,000 \$200,000	\$200,000 \$225,000	1119 1174	1268 1331	1366 1433	1440 1512	1501 1576	1586 1665	508 535	552 582	580 612	601 634	617 651	640 675	970 1028	1053 1116	1104 1171	1142 1211	1173 1244	1214 1287		
	\$225,000	\$250,000	1234	1398	1506	1588	1655	1749	565	614	646	669	687	713	1028	1184	1242	1285	1320	1366		
	\$250,000 \$275,000	\$275,000 \$300,000	1289 1342	1461 1521	1574 1638	1660 1728	1730 1801	1827 1902	593 619	645 674	678 708	702 733	721 754	748 782	1151 1209	1249 1312	1310 1376	1356 1423	1392 1461	1441 1513		
	\$300,000	or more	1652	1871	2015	2125	2215	2340	777	846	889	921	946	981	1555	1688	1770	1831	1880	1946		
L	Incor	ne	District o	f Colum	bia	4	6.	0000%	Florida			1	6.0	0000%	Georgia			2	4.	.0000%		
	\$0	\$20,000	196	210	218	224	229	235	265	301	325	343	357	378	172	187	196	203	209	216		
	\$20,000 \$30,000	\$30,000 \$40,000	310 371	331 396	344 412	353 424	361 433	371 445	394 460	448 524	483 565	510 597	532 623	563 659	261 308	284 335	298 352	309 364	317 375	329 388		
	\$40,000	\$50,000	425	454	472	485	496	510	517	589	635	671	700	741	348	379	398	412	424	439		
	\$50,000 \$60,000	\$60,000 \$70,000	473 518	506 553	526 576	541 592	553 605	569 622	568 614	646 698	698 754	737 796	769 831	814 879	384 417	418 453	439 477	455 494	468 508	485 526		
	\$70,000	\$80,000	559	598	622	639	653	672	656	746	806	851	888	940	447	486	511	530	544	565		
	\$80,000	\$90,000	598	639	665	684	699	719	694	791	854	902	941	996	475	517	543	563	579	600		
	\$90,000 \$100,000	\$100,000 \$120,000	634 684	679 731	706 761	726 783	742 800	763 823	731 779	832 887	898 958	949 1012	991 1057	1048 1118	501 536	545 584	573 614	594 636	611 654	634 678		
	\$120,000	\$140,000	749	801	833	857	876	901	842	959	1036	1094	1142	1208	582	633	666	690	710	736		
	\$140,000 \$160,000	\$160,000 \$180,000	810 866	866 927	901 964	927 992	947 1014	975 1043	900 954	1025 1087	1107 1174	1170 1240	1221 1294	1292 1370	624 664	680 723	715 760	741 787	762 810	790 840		
	\$180,000	\$200,000	920	985	1025	1054	1077	1109	1005	1144	1236	1306	1363	1443	701	763	802	832	855	887		
	\$200,000 \$225,000	\$225,000 \$250,000	977 1038	1046 1111	1088 1156	1119 1189	1144 1216	1177 1251	1057 1113	1204 1268	1301 1370	1374 1448	1435 1511	1518 1599	739 781	805 851	847 895	878 927	902 953	936 989		
	\$250,000	\$275,000	1038	1173	1221	1256	1210	1322	1116	1329	1435	1517	1583	1676	820	893	939	974	1001	1039		
	\$275,000	\$300,000	1152	1233	1284	1320	1350	1389	1216	1386	1497	1582	1652	1748	858	934	982	1018	1047	1086		
H	\$300,000	or more	1490	1595	1660	1708	1746	1798 0000%	1513	1724	1863	1969 1	2056	2176	1079	1176	1237	1282	1318	1368		
	Incor \$0	\$20,000	Hawaii 275	312	336	1,6 355	370	390	379	455	507	548	582	630	Illinois 273	313	340	361	378	2500% 402		
	\$20,000	\$30,000	412	468	505	532	555	586	537	643	716	774	822	890	402	461	501	531	556	591		
	\$30,000	\$40,000	483	549	592	625	652	688	615	737	821	887	942	1020	469	537	583	618	647	688		
	\$40,000 \$50,000	\$50,000 \$60,000	544 599	619 682	668 735	705 776	735 809	776 855	682 740	817 886	909 986	982 1065	1043 1131	1129 1225	525 575	602 659	653 715	693 759	725 794	771 844		
	\$60,000	\$70,000	649	738	796	840	876	925	792	948	1055	1139	1210	1310	620	711	771	818	856	910		
	\$70,000 \$80,000	\$80,000 \$90,000	694 736	790 838	852 904	899 954	938 995	991 1051	839 883	1004 1056	1118 1176	1207 1269	1282 1348	1387 1459	661 700	758 802	822 870	872 922	913 966	970 1026		
	\$90,000	\$100,000	776	883	953	1006	1049	1108	923	11056	1229	1327	1409	1525	735	843	914	969	1015	1026		
	\$100,000	\$120,000	829	943	1018	1074	1120	1184	977	1169	1300	1404	1490	1613	783	897	973	1032	1080	1148		
	\$120,000 \$140,000	\$140,000 \$160,000	897 961	1022 1095	1102 1181	1164 1247	1214 1300	1282 1374	1046 1109	1251 1326	1391 1475	1502 1592	1594 1690	1725 1828	844 901	967 1032	1049 1120	1113 1187	1165 1243	1238 1321		
	\$160,000	\$180,000	1020	1162	1254	1323	1380	1458	1167	1395	1551	1674	1777	1923	953	1092	1185	1256	1315	1397		
	\$180,000	\$200,000 \$225,000	1076 1134	1225 1291	1322	1396 1471	1456	1538	1221	1459	1623	1751	1859	2011 2102	1002	1148	1246	1321 1388	1383	1469 1544		
	\$200,000 \$225,000	\$225,000	1134	1362	1393 1470	1552	1534 1618	1621 1710	1277 1336	1526 1596	1697 1775	1831 1916	1943 2033	2102	1053 1108	1207 1269	1309 1376	1459	1453 1528	1623		
	\$250,000	\$275,000	1254	1428	1542	1628	1698	1794	1391	1662	1848	1995	2117	2290	1159	1327	1440	1527	1598	1698		
	\$275,000 \$300,000	\$300,000 or more	1310 1639	1492 1868	1610 2016	1700 2129	1773 2221	1874 2347	1444 1749	1725 2088	1918 2320	2069 2503	2196 2656	2376 2872	1207 1493	1383 1710	1500 1854	1591 1966	1665 2058	1769 2186		
	,		,,,,					2.7	,						.,.							

Incor			Family					Family	Size		Family Size								
At	But		0	0	4	_	Over		0	0	4	_	Over	4	0	0	4	-	Over
least	than	1 Indiana	2	3	4	5 7.	5 0000%	1 Iowa	2	3	1	5 6.0	5 000%	1 Kansas	2	3	1	5 6	5 .5000%
\$0	\$20,000	318	365	396	420	439	466	270	301	322	337	350	366	423	515	579	630	672	732
\$20,000 \$30,000	\$30,000 \$40,000	462 535	531 615	576	611 708	639 741	678 787	410 484	459 542	490 579	514 607	533	559	588 669	716 815	804 916	874 995	933 1062	1017 1157
\$40,000	\$50,000	598	687	668 746	791	828	879	549	614	656	688	630 714	661 749	737	897	1008	1096	1170	1274
\$50,000	\$60,000	653	751	815	864	905	961	606	679	726	761	789	828	796	969	1090	1184	1264	1377
\$60,000 \$70,000	\$70,000 \$80,000	702 747	808 860	877 934	930 990	973 1036	1034 1101	658 707	737 792	788 846	826 887	857 920	899 966	848 896	1033 1091	1161 1227	1262 1333	1347 1423	1468 1550
\$80,000	\$90,000	789	908	986	1046	1095	1163	752	842	900	944	979	1028	940	1145	1287	1398	1492	1626
\$90,000 \$100,000	\$100,000 \$120,000	828 880	953 1013	1035 1100	1098 1167	1149 1221	1220 1297	794 851	890 953	951 1019	997 1069	1035 1109	1086 1164	980 1034	1194 1259	1342 1415	1459 1538	1557 1642	1696 1789
\$120,000	\$140,000	947	1090	1184	1256	1314	1396	925	1036	1108	1162	1206	1265	1102	1342	1509	1640	1750	1907
\$140,000 \$160,000	\$160,000 \$180,000	1008 1065	1161 1226	1261 1332	1338 1413	1401 1480	1488 1572	994 1057	1114 1186	1191 1268	1249 1330	1296 1380	1360 1448	1165 1222	1419 1488	1595 1673	1733 1818	1850 1940	2015 2114
\$180,000	\$200,000	1118	1288	1399	1484	1554	1651	1118	1254	1341	1406	1459	1531	1275	1553	1746	1897	2025	2206
\$200,000 \$225,000	\$225,000 \$250,000	1174 1232	1351 1419	1468 1542	1558 1636	1631 1713	1733 1820	1181 1249	1325 1401	1417 1498	1486 1571	1542 1631	1618 1712	1330 1388	1620 1691	1821 1900	1979 2066	2112 2204	2301 2402
\$250,000	\$275,000	1288	1483	1611	1710	1790	1902	1313	1473	1575	1652	1715	1800	1442	1757	1974	2146	2290	2495
\$275,000 \$300,000	\$300,000 or more	1340 1647	1543 1897	1677 2062	1780 2189	1863 2292	1980 2435	1375 1741	1542 1954	1649 2090	1730 2193	1795 2276	1885 2389	1493 1788	1819 2178	2045 2448	2222 2661	2372 2840	2584 3094
Incor		Kentucky		2002	4		0000%	Louisian		2070	2		500%	Maine	2170	2	4		.5000%
\$0	\$20,000	251	274	288	298	307	318	201	228	245	259	270	285	210	237	256	270	281	297
\$20,000 \$30,000	\$30,000 \$40,000	395 472	430 515	453 542	470 562	483 578	502 601	297 347	337 393	363 424	383 447	399 465	421 492	303 351	343 397	369 427	390 450	406 469	429 496
\$40,000	\$50,000	539	589	620	643	662	687	389	441	475	501	522	552	391	442	476	502	523	553
\$50,000 \$60,000	\$60,000 \$70,000	600 656	655 716	690 754	716 782	737 805	765 836	427 460	484 522	521 563	550 593	573 618	605 653	426 458	482 518	519 558	548 588	571 613	603 647
\$70,000	\$80,000	707	772	814	844	869	902	491	557	601	633	660	697	487	551	593	625	652	688
\$80,000 \$90,000	\$90,000 \$100,000	755 801	825 875	869 922	902 957	928 985	964 1023	520 547	590 621	636 669	670 705	699 735	738 777	514 539	582 610	626 656	660 692	688 721	726 761
\$100,000	\$120,000	862	942	993	1030	1060	1101	583	661	712	751	783	827	572	647	697	734	765	808
\$120,000 \$140,000	\$140,000 \$160,000	942 1018	1030 1112	1085 1172	1126 1217	1159 1252	1204 1301	629 672	714 762	769 821	811 867	846 903	893 954	615 655	696 740	749 797	789 840	822 875	868 924
\$160,000	\$180,000	1087	1189	1253	1300	1339	1391	711	807	870	917	956	1010	691	781	840	886	923	975
\$180,000 \$200,000	\$200,000 \$225,000	1154 1223	1262 1338	1330 1410	1380 1464	1421 1507	1476 1566	748 787	849 893	915 962	965 1015	1006 1058	1063 1118	725 760	819 859	882 924	929 974	968 1015	1022 1072
\$225,000 \$250,000	\$250,000	1298	1420 1498	1497 1579	1554	1600 1688	1662 1754	828 867	940 984	1013	1068 1118	1114	1177 1232	797 832	901 941	970	1022 1067	1065	1124 1174
\$230,000	\$275,000 \$300,000	1369 1438	1572	1658	1639 1721	1772	1841	904	1026	1060 1105	1116	1166 1216	1285	866	979	1013 1053	1110	1112 1156	1221
\$300,000	or more	1847	2022	2132	2214	2280	2369	1120	1271	1371	1446	1508	1593	1060	1198	1289	1358	1415	1494
Incor \$0	\$20,000	Maryland 245	284	310	330	347	0000% 370	Massach 241	271	291	306	319	336	Michigan 253	287	309	326	339	.0000% 359
\$20,000	\$30,000	355	411	448	477	501	535	349	393	422	443	461	486	374	424	457	482	502	531
\$30,000 \$40,000	\$40,000 \$50,000	411 459	475 530	518 578	552 615	579 646	618 689	404 451	455 507	488 544	513 572	533 595	562 626	436 489	495 555	533 598	562 631	586 658	619 695
\$50,000	\$60,000	500	578	630	671	704	751	492	553	594	624	649	683	537	609	656	692	721	762
\$60,000 \$70,000	\$70,000 \$80,000	538 572	621 660	677 720	720 766	756 804	807 858	529 563	595 633	638 678	671 713	697 742	734 781	579 618	657 701	708 755	747 797	778 831	822 878
\$80,000	\$90,000	604	697	759	808	848	905	594	668	716	753	783	824	654	742	800	843	879	929
\$90,000 \$100,000	\$100,000 \$120,000	633 672	731 776	796 845	847 899	890 944	949 1007	623 661	700 744	751 797	789 838	821 871	864 917	688 733	780 831	841 896	887 945	925 985	977 1041
\$120,000	\$140,000	723	834	909	966	1015	1082	711	799	857	901	937	986	791	897	967	1020	1064	1124
\$140,000 \$160,000	\$160,000 \$180,000	769 812	887 936	967 1020	1028 1085	1079 1139	1151 1214	757 799	851 898	912 963	959 1012	997 1052	1049 1107	845 895	958 1015	1033 1093	1090 1154	1136 1203	1200 1271
\$180,000	\$200,000	852	982	1070	1138	1195	1274	839	942	1010	1062	1104	1162	941	1068	1150	1214	1266	1337
\$200,000 \$225,000	\$225,000 \$250,000	893 938	1030 1081	1122 1178	1194 1252	1253 1314	1336 1401	879 923	988 1037	1059 1112	1113 1168	1157 1215	1218 1279	990 1042	1123 1181	1210 1273	1276 1343	1331 1400	1406 1480
\$250,000 \$275,000	\$275,000 \$300,000	979 1018	1129 1174	1229 1279	1307 1360	1372 1427	1463 1521	964 1003	1083 1127	1161 1207	1220 1269	1268 1319	1335 1389	1090 1137	1237 1289	1333 1389	1406 1466	1466 1528	1549 1615
\$300,000	or more	1248	1438	1566	1665	1747	1862	1229	1381	1480	1555	1616	1701	1409	1598	1722	1817	1894	2002
Incor		Minnesot			1		8750%	Mississip			2		000%	Missouri			2		.2250%
\$0 \$20,000	\$20,000 \$30,000	259 402	283 439	298 462	309 480	318 493	330 512	462 650	556 782	620 872	671 943	713 1002	772 1086	195 287	226 332	246 362	262 385	275 404	293 431
\$30,000	\$40,000	479	523	551	571	588	610	743	894	998	1079	1146	1242	334	386	421	448	470	501
\$40,000 \$50,000	\$50,000 \$60,000	546 607	597 663	628 698	652 724	670 745	696 773	821 890	988 1071	1103 1195	1192 1292	1267 1373	1373 1488	374 409	432 473	471 516	502 549	527 577	562 615
\$60,000	\$70,000	662	723	761	790	813	843	951	1145	1277	1381	1468	1590	441	510	556	592	622	663
\$70,000 \$80,000	\$80,000 \$90,000	713 762	779 832	821 876	851 909	876 935	909 970	1006 1057	1211 1273	1352 1420	1462 1536	1553 1632	1683 1768	470 497	544 575	593 627	631 668	663 701	706 747
\$90,000	\$100,000	807	881	928	963	991	1028	1105	1330	1484	1605	1706	1848	523	604	659	701	736	785
\$100,000 \$120,000	\$120,000 \$140,000	868 948	948 1035	998 1090	1036 1131	1065 1164	1106 1208	1167 1247	1405 1502	1568 1676	1696 1812	1802 1926	1953 2087	556 600	643 693	701 756	746 805	784 845	835 901
\$140,000	\$160,000	1023	1117	1177	1221	1256	1304	1321	1591	1775	1919	2040	2211	640	740	807	859	901	961
\$160,000 \$180,000	\$180,000 \$200,000	1092 1159	1193 1266	1257 1333	1304 1383	1341 1423	1392 1477	1388 1451	1671 1747	1865 1950	2017 2109	2144 2241	2323 2428	677 711	782 823	853 897	908 955	953 1002	1016 1068
\$200,000 \$225,000	\$225,000	1228	1342 1424	1413	1466	1508	1566	1515	1825	2037	2203	2341	2537	747	864 909	942	1003	1053	1122
\$250,000	\$250,000 \$275,000	1303 1374	1501	1499 1581	1555 1640	1600 1688	1661 1752	1584 1648	1908 1985	2129 2216	2303 2396	2448 2547	2652 2760	786 822	950	991 1036	1054 1103	1107 1158	1180 1234
\$275,000 \$300,000	\$300,000 or more	1442 1852	1576 2024	1660 2132	1722 2212	1771 2276	1839 2363	1709 2060	2059 2482	2298 2770	2485 2996	2641 3185	2862 3451	856 1057	990 1223	1080 1333	1149 1419	1206 1489	1286 1588
\$200,000	or more	1032	2024	4134	2212	22/0	2303	2000	4704	2110	4270	5105	J+J1	1037	1443	1333	1717	1407	1300

Inco		Family Size						Family Size						Family Size					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
least	ınan	Nebraska		3	1		5000%	Nevada		3	5		5 3500%	New Jer		3	4		.6250%
\$0	\$20,000	256	291	314	332	346	366	295	334	360	380	396	418	246	264	276	285	292	301
\$20,000 \$30,000	\$30,000 \$40,000	376 438	428 499	462	488 569	509 593	538 627	433 504	491 572	529 616	558 649	581	614 715	388 465	418 501	437 524	451 540	462 554	477 572
\$40,000	\$50,000	490	559	538 603	637	665	703	565	640	690	727	677 758	801	532	574	600	619	634	655
\$50,000	\$60,000	537	612	661	698	729	771	619	701	755	796	830	877	593	640	669	690	708	731
\$60,000 \$70,000	\$70,000 \$80,000	579 617	660 704	713 760	753 803	786 838	831 887	667 711	756 806	814 868	858 915	895 954	945 1007	649 701	700 756	732 791	756 816	774 836	800 864
\$80,000	\$90,000	653	745	805	850	887	938	752	852	918	968	1009	1065	750	809	846	873	895	924
\$90,000 \$100,000	\$100,000 \$120,000	686 730	783 833	846 901	894 951	933 993	986 1051	790 841	895 953	964 1026	1017 1082	1060 1128	1120 1191	796 858	859 926	898 968	927 999	950 1024	981 1058
\$120,000	\$140,000	788	899	971	1027	1071	1133	907	1027	1106	1167	1216	1284	939	1013	1060	1094	1122	1159
\$140,000 \$160,000	\$160,000 \$180,000	841 890	960 1016	1037 1098	1096 1160	1144 1211	1210 1281	967 1023	1096 1159	1180 1249	1245 1317	1298 1372	1371 1450	1015 1086	1096 1173	1146 1227	1183 1267	1213 1298	1253 1341
\$180,000	\$200,000	936	1068	1155	1220	1274	1348	1076	1219	1313	1384	1443	1524	1154	1246	1303	1346	1380	1425
\$200,000 \$225,000	\$225,000 \$250,000	983 1034	1123 1181	1214 1277	1283 1349	1339 1409	1417 1491	1130 1188	1280 1346	1379 1450	1454 1529	1516 1594	1601 1684	1225 1302	1323 1406	1384 1471	1429 1519	1465 1557	1513 1608
\$250,000	\$275,000	1082	1236	1336	1412	1474	1560	1243	1408	1517	1599	1667	1761	1374	1484	1553	1604	1644	1699
\$275,000 \$300,000	\$300,000 or more	1128 1396	1288 1595	1393 1725	1472 1823	1537 1904	1626 2015	1295 1599	1467 1812	1580 1952	1666 2058	1737 2145	1835 2266	1444 1866	1560 2016	1632 2110	1685 2179	1728 2235	1786 2309
Incor		New Mex		1720	1		1250%	New Yor		1,02	2		0000%	North C		2110	2		.7500%
\$0	\$20,000	260	285	301	313	322	335	151	156	159	162	164	166	248	290	319	341	359	385
\$20,000 \$30,000	\$30,000 \$40,000	400 474	438 519	462 548	480 569	495 586	514 610	243 294	252 305	257 311	261 315	264 319	268 323	358 414	419 485	460 532	492 569	519 600	556 643
\$40,000	\$50,000	538	590	622	647	666	693	340	351	358	363	367	373	461	540	593	635	669	717
\$50,000 \$60,000	\$60,000 \$70,000	595 648	653 710	689 750	716 779	738 803	767 834	381 419	394 433	402 441	407 448	412 453	418 459	503 541	589 633	647 695	692 744	729 784	782 840
\$70,000	\$80,000	696	764	806	837	863	897	454	469	479	485	491	498	575	673	739	791	833	893
\$80,000 \$90,000	\$90,000 \$100,000	742 784	813 860	858 908	892 943	919 972	955 1010	487 519	504 537	514 547	521 555	527 561	534 569	606 636	710 745	780 818	834 875	879 922	942 988
\$100,000	\$120,000	841	923	974	1012	1043	1084	562	581	592	600	607	615	675	790	868	928	978	1048
\$120,000 \$140,000	\$140,000 \$160,000	916 986	1005 1081	1060 1141	1102 1186	1135 1222	1180 1270	618 671	639 694	651 707	660 717	667 725	677 735	725 772	849 903	933 992	997 1061	1051 1118	1126 1198
\$160,000	\$180,000	1050	1152	1216	1264	1302	1354	721	745	760	770	778	789	814	953	1047	1120	1180	1264
\$180,000 \$200,000	\$200,000 \$225,000	1112 1176	1219 1290	1287 1361	1338 1415	1378 1457	1433 1515	769 819	794 846	810 862	821 874	830 884	841 896	854 895	1000 1048	1098 1151	1175 1231	1238 1298	1326 1391
\$225,000	\$250,000	1245	1365	1441	1498	1543	1604	873	902	919	932	942	955	939	1100	1208	1292	1361	1459
\$250,000 \$275,000	\$275,000 \$300,000	1310 1372	1437 1505	1517 1589	1576 1651	1624 1701	1688 1769	925 975	955 1007	974 1026	987 1040	998 1051	1012 1066	981 1020	1148 1194	1261 1311	1349 1402	1421 1478	1523 1584
\$300,000	or more	1746	1915	2022	2101	2164	2251	1279	1321	1346	1364	1378	1397	1248	1461	1605	1716	1809	1938
Incor \$0	\$20,000	North Da 216	kota 249	271	288	303	323	Ohio 246	271	287	299	309	322	Oklahor 281	na 336	374	404	430	.5000% 465
\$20,000	\$30,000	314	362	395	420	440	469	379	418	443	462	477	497	399	477	531	573	609	659
\$30,000 \$40,000	\$40,000 \$50,000	364 407	420 469	458 511	486 543	510 570	544 607	450 511	496 564	526 598	548 623	566 644	591 672	458 508	548 607	609 675	658 729	699 774	756 838
\$50,000	\$60,000	445	513	558	594	623	664	566	625	663	691	714	745	552	659	733	792	840	910
\$60,000 \$70,000	\$70,000 \$80,000	479 510	552 587	601 639	638 680	670 713	714 760	616 663	681 732	722 776	752 809	777 836	811 872	591 627	706 748	785 832	847 898	900 953	973 1032
\$80,000	\$90,000	538	620	675	718	753	802	706	780	827	862	891	929	659	787	876	945	1003	1085
\$90,000 \$100,000	\$100,000 \$120,000	565 600	651 692	709 753	753 800	790 840	842 894	747 801	825 885	875 939	912 979	942 1011	983 1055	690 730	824 872	916 969	988 1046	1049 1110	1135 1201
\$120,000	\$140,000	646	744	810	861	903	962	872	964	1022	1066	1102	1150	782	934	1038	1120	1188	1285
\$140,000 \$160,000	\$160,000 \$180,000	689 727	793 838	863 912	917 969	962 1016	1025 1083	939 1000	1038 1106	1101 1173	1148 1223	1186 1264	1238 1319	830 874	990 1042	1101 1158	1188 1250	1260 1326	1363 1434
\$180,000	\$200,000	764	880	957	1017	1067	1137	1059	1171	1242	1295	1338	1397	915	1091	1212	1308	1388	1501
\$200,000 \$225,000	\$225,000 \$250,000	802 842	923 969	1004 1055	1068 1121	1120 1176	1193 1253	1120 1185	1238 1311	1314 1391	1370 1451	1416 1499	1478 1565	957 1002	1141 1195	1268 1327	1368 1431	1451 1519	1569 1642
\$250,000 \$275,000	\$275,000	880	1013	1102	1171	1228	1309	1247	1379	1464	1527	1578	1647	1044	1245	1383	1491	1582	1711
\$275,000	\$300,000 or more	916 1126	1054 1295	1147 1409	1219 1498	1278 1571	1362 1673	1306 1661	1445 1838	1534 1951	1600 2035	1653 2104	1726 2197	1084 1315	1292 1566	1435 1739	1548 1875	1642 1989	1775 2150
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\$30,000	\$40,000	393	426	448	463	476	493	483	552	597	631	659	697	457	524	567	600	627	665
\$40,000 \$50,000	\$50,000 \$60,000	448 497	486 540	511 568	529 588	543 604	563 626	537 584	613 667	663 722	701 763	732 797	775 844	510 556	584 637	632 690	669 730	699 763	741 809
\$60,000	\$70,000	542	590	619	641	659	683	626	716	774	818	855	905	597	684	741	784	820	869
\$70,000 \$80,000	\$80,000 \$90,000	584 624	635 678	667 713	691 738	710 758	736 786	665 700	760 800	822 866	869 915	908 956	961 1012	635 670	727 767	788 831	834 880	872 920	924 975
\$90,000	\$100,000	661	719	755	782	804	833	733	838	907	959	1002	1060	702	804	871	923	964	1022
\$100,000 \$120,000	\$120,000 \$140,000	710 776	773 844	812 887	841 919	864 944	896 979	777 834	888 953	961 1031	1016 1090	1061 1139	1124 1206	745 800	854 917	925 994	979 1052	1024 1100	1085 1166
\$140,000	\$160,000	837	910	957	991	1019	1056	886	1012	1095	1158	1210	1281	852	976	1058	1120	1171	1241
\$160,000 \$180,000	\$180,000 \$200,000	893 947	972 1031	1022 1083	1058 1123	1088 1154	1128 1196	933 978	1067 1118	1154 1209	1220 1279	1275 1336	1350 1415	898 943	1030 1080	1116 1171	1182 1240	1235 1296	1310 1374
\$200,000	\$225,000	1003	1092	1148	1190	1223	1268	1024	1170	1266	1339	1399	1482	988	1133	1228	1300	1359	1441
\$225,000 \$250,000	\$250,000 \$275,000	1064 1121	1158 1221	1218 1284	1262 1330	1297 1368	1345 1418	1073 1118	1226 1279	1327 1384	1404 1464	1466 1529	1553 1619	1037 1082	1189 1241	1288 1345	1364 1424	1426 1489	1512 1578
\$275,000 \$300,000	\$300,000	1177	1281	1347	1396	1435	1488	1162	1329	1438	1521	1589	1683	1125	1290	1399	1481	1548	1642
S 200 000	or more	1508	1643	1728	1791	1841	1910	1415	1618	1751	1853	1935	2050	1377	1580	1712	1814	1896	2011

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Inco		Family Size						Family Size							Family Size						
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60	\$20,000	South Da		270	204		5000% 442	Tennesse		504	540		0000%	Texas	201	221	227		.2500%		
\$0 \$20,000	\$20,000 \$30,000	291 430	338 501	370 548	394 584	414 614	442 655	389 561	458 660	504 727	540 780	570 823	612 884	268 410	301 460	321 492	337 516	349 535	367 562		
\$30,000	\$40,000	501	584	640	682	717	766	649	763	841	901	951	1021	486	545	582	611	634	666		
\$40,000 \$50,000	\$50,000 \$60,000	563 617	656 720	718 788	766 840	805 883	860 944	723 788	850 927	936 1021	1004 1094	1059 1155	1137 1240	551 609	618 684	661 732	693 768	720 797	756 837		
\$60,000	\$70,000	666	777	851	907	954	1019	846	996	1021	1175	1240	1332	663	744	796	835	867	910		
\$70,000	\$80,000	711	830	908	969	1019	1088	900	1058	1166	1249	1318	1416	712	799	855	897	931	978		
\$80,000 \$90,000	\$90,000 \$100,000	753 792	878 924	962 1012	1026 1079	1079 1135	1152 1212	949 995	1116 1170	1229 1289	1317 1381	1390 1458	1493 1565	758 801	851 900	911 963	956 1010	992 1049	1042 1102		
\$100,000	\$120,000	844	985	1078	1150	1210	1292	1056	1242	1368	1465	1547	1661	859	965	1033	1084	1125	1182		
\$120,000	\$140,000	911	1063	1165	1243	1307	1396	1134	1334	1469	1574	1661	1784	935	1050	1124	1180	1225	1287		
\$140,000 \$160,000	\$160,000 \$180,000	973 1031	1136 1204	1245 1318	1328 1407	1397 1479	1492 1581	1206 1273	1419 1497	1563 1648	1674 1766	1767 1864	1897 2002	1006 1071	1130 1204	1210 1289	1270 1353	1318 1405	1385 1476		
\$180,000	\$200,000	1085	1267	1388	1481	1557	1664	1335	1570	1729	1852	1955	2099	1134	1274	1364	1432	1487	1562		
\$200,000 \$225,000	\$225,000 \$250,000	1141 1201	1333 1403	1460 1537	1558 1640	1638 1725	1751 1843	1399 1468	1646 1726	1812 1901	1942 2037	2049 2149	2200 2308	1199 1269	1347 1426	1442 1527	1514 1603	1572 1664	1652 1749		
\$250,000	\$275,000	1257	1469	1609	1717	1806	1930	1532	1802	1984	2126	2243	2409	1335	1500	1607	1687	1752	1841		
\$275,000	\$300,000	1311	1532	1678	1791	1884	2013	1593	1873	2063	2210	2333	2505	1398	1572	1683	1767	1835	1929		
\$300,000	or more	1628	1902	2085	2225	2341	2502	1948	2291	2523	2703	2852	3063	1777	1999	2141	2248	2335	2454		
Inco		Utah	210	240	272		8500% 422	Vermont		22.4	242		260	Virginia	222	254	2 271		.3000%		
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\$30,000	\$40,000	454	532	585	626	660	707	334	366	387	401	413	430	337	393	430	459	483	517		
\$40,000 \$50,000	\$50,000 \$60,000	507 553	594 648	652 712	698 762	736 803	788 860	372 405	407 443	430 468	446 486	460 500	478 520	377 412	439 480	481 526	513 561	540 591	578 632		
\$60,000	\$70,000	594	696	765	818	863	925	434	476	502	521	537	558	444	517	566	604	636	680		
\$70,000 \$80,000	\$80,000 \$90,000	632 667	741 782	814 859	871 919	918 968	983 1038	461 486	505 532	533 561	553 583	570 601	592 624	472 499	550 582	603 637	644 680	677 716	725 766		
\$90,000	\$100,000	700	820	901	964	1016	1038	509	557	588	611	629	654	524	611	669	714	751	804		
\$100,000	\$120,000	743	870	956	1023	1078	1156	539	591	623	648	667	693	557	649	711	759	799	855		
\$120,000 \$140,000	\$140,000 \$160,000	798 850	936 996	1028 1094	1100 1171	1159 1234	1242 1322	579 615	634 674	669 711	695 738	716 760	744 790	600 640	699 745	766 816	817 871	860 917	920 981		
\$160,000	\$180,000	897	1051	1155	1235	1302	1396	648	710	749	778	801	833	676	787	862	921	969	1036		
\$180,000 \$200,000	\$200,000 \$225,000	941 987	1103 1157	1212 1271	1296 1359	1366 1433	1464 1536	679 711	744 779	785 822	815 854	840 880	873 914	710 746	827 868	906 951	967 1015	1018 1068	1089 1143		
\$200,000	\$225,000	1036	1214	1334	1427	1504	1612	745	817	862	895	922	958	783	912	999	1013	1122	1200		
\$250,000	\$275,000	1082	1267	1393	1490	1570	1683	777	852	899	934	962	1000	819	954	1044	1115	1173	1255		
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\$275,000 \$300,000	\$300,000 or more	1125 1379	1318 1615	1449 1775	1550 1899	1633 2001	1751 2145	808 984	885 1079	934 1138	970 1183	999 1218	1039 1266	853 1050	993 1222	1087 1338	1160 1428	1221 1503	1306 1608		
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\$300,000 Inco	or more me \$20,000	1379 Washing 281	1615 ston 313	334	1899 1 349	2001 6.362	2145 5000% 379	984 West Vir 250	1079 rginia 278	934 1138 297	1183 1 310	1218 6.0 321	1266 0000% 337	853 1050 Wiscons 218	1222 in 243	1338	1428 1 272	1503 5. 281	1608 .0000% 295		
\$300,000 Inco \$0 \$20,000	or more me \$20,000 \$30,000	1379 Washing 281 433	1615 eton 313 483	334 515	1899 1 349 540	362 559	2145 5000%	984 West Vir 250 391	1079 rginia 278 437	934 1138 297 466	1183 1 310 487	321 505	1266 0000% 337 529	853 1050 Wiscons 218 334	1222 in 243 372	1338 260 397	1428 1 272 416	1503 5. 281 431	1608 .0000% 295 451		
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Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of	AND you live in	THEN use Local Table
Alaska	Juneau, Kenai, Ketchikan, Kodiak, Sitka, Wasilla or any locality that imposes a local sales tax	C
Arizona	Mesa, Phoenix, Tucson	A
	Chandler, Gilbert, Glendale, Peoria, Scottsdale, Tempe, Yuma or any other locality that imposes a local sales tax	В
Arkansas	Any locality that imposes a local sales tax	C
Colorado	Adams County, Arapahoe County, Aurora, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Larimer County, Pueblo City, Pueblo County or any other locality that imposes a local sales tax	A
	Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, Thornton or Westminster	В
	Dekalb County (excluding Atlanta)	В
Georgia	Any locality that imposes a local sales tax	C
Illinois	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Palatine, Peoria, Schaumburg, Skokie, Springfield or any other locality that imposes a local sales tax	A
	Aurora, Elgin, Joliet, Waukegan	В
	East Baton Rouge Parish, Jefferson Parish	В
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rajides Parish, St. Bernard Parish, St. Landry Parish, St Tammany Parish, Tangipahoa Parish, Terrebonne Parish or any other locality that imposes a local sales tax	С
NC	City of Jackson only	A
Mississippi	City of Tupelo only	C
Missouri	Any locality that imposes a local sales tax	C
	Counties: Chautauqua, Chenango, Columbia, Delaware, Greene, Hamilton, Tioga Cities: New York, Norwich (Chenango County)	A
New York	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming or Yate Cities: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, Yonkers	В
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	A
	Aiken County, Anderson County, Greenwood County, Horry County, Lexington County, Myrtle Beach, Newberry County, Orangeburg County, Spartanburg County and York County	A
South Carolina	Allendale County, Barnberg County, Barnwell County, Calhoun County, Charleston County, Cherokee County, Chester County, Chester Field County, Colleton County, Darlington County, Dillon County, Edgefield County, Florence County, Hampton County, Jasper County, Kershaw County, Laurens County, Lee County, Marion County, Marlboro County, McCormick County, Saluda County, Sumter County and Williamsburg County	В
	Abbeville County, Beaufort County, Berkeley County, Clarendon County, Dorchester County, Fairfield County, Pickens County, Richland County, Union County or any other locality that imposes a local sales tax	С
Tennessee	Any locality that imposes a local sales tax	C
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	В

2021 Optional Local Sales Tax Tables

Inc	ome	Family Size						Family Size								Family	Size			Family Size					
							Over						Over						Over						Over
	But less	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
At least	than		L	ocal T	able A				L	ocal T	able B				L	ocal Ta	able C					Local T	able D		
\$0	\$20,000	42	45	48	49	50	52	53	61	65	69	72	76	65	75	82	87	91	97	38	39	40	41	41	42
20,000	30,000	64	69	72	75	76	79	78	89	96	101	106	112	94	109	118	126	132	140	61	63	64	65	66	67
30,000	40,000	75	81	85	88	90	93	90	103	111	118	123	130	109	126	137	146	153	163	74	76	78	79	80	81
40,000	50,000	85	92	96	99	102	105	101	115	125	132	138	146	122	141	153	163	171	182	85	88	90	91	92	93
50,000	60,000	94	101	106	110	113	116	111	126	136	144	151	159	133	154	167	178	186	198	95	99	101	102	103	105
60,000	70,000	102	110	115	119	122	126	119	136	147	155	162	172	143	165	180	191	200	213	105	108	110	112	113	115
70,000	80,000	109	118	123	128	131	135	127	145	157	165	173	183	152	176	192	203	213	227	114	117	120	121	123	125
80,000	90,000	116	125	131	136	139	144	134	153	165	175	183	193	161	186	202	215	225	240	122	126	129	130	132	134
90,000	100,000	122	132	138	143	147	152	141	161	174	184	192	203	169	195	212	225	236	251	130	134	137	139	140	142
100,000	120,000	131	141	148	153	157	162	150	171	185	195	204	216	179	207	225	239	251	267	141	145	148	150	152	154
120,000	140,000	142	154	161	166	170	176	161	184	199	211	220	233	193	223	242	258	270	287	155	160	163	165	167	169
140,000	160,000	152	165	173	178	183	189	172	196	212	225	234	248	205	237	258	274	288	306	168	174	177	179	181	184
160,000	180,000	162	175	183	189	194	201	182	208	225	237	248	262	217	250	273	290	304	323	180	186	190	193	195	197
180,000	200,000	171	185	194	200	205	212	191	218	236	249	260	276	228	263	286	304	319	339	192	199	203	205	208	210
200,000	225,000	180	195	204	211	217	224	201	229	248	262	274	290	239	276	300	319	335	356	205	212	216	219	221	224
225,000	250,000	190	206	216	223	229	237	211	241	260	275	288	304	251	290	315	335	351	374	218	226	230	233	236	239
250,000	275,000	200	216	227	234	240	248	221	252	272	288	301	318	262	302	329	350	367	390	231	239	244	247	250	253
275,000	300,000	209	226	237	245	251	260	230	262	284	300	313	331	272	315	343	364	382	406	244	252	257	260	263	267
300,000	or more	263	285	298	308	316	327	283	323	350	370	386	409	334	386	421	447	469	499	320	330	337	341	345	349