2012 Instructions for Schedule A (Form 1040)

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 unreimbursed employee business expenses, and amounts you paid for certain taxes, interest, contributions, and miscellaneous expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2012, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.



Do not include on Schedule A items deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, 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 www.irs.gov/form1040.

What's New

Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 23 cents per mile. The 2012 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents per mile.

Medical and Dental Expenses

You can deduct only the part of your medical and dental expenses that exceeds 7.5% of the amount on Form 1040. line 38.

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



If you received a distribution from a health savings account or a medical savings account in 2012, see Pub. 969 to figure your deduction.

Examples of Medical and Dental Payments You Can Deduct

To the extent you were not reimbursed, you can deduct 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 vou can deduct, later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Form 1040, line 29. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you cannot deduct any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.



If, during 2012, you were an eligible trade adjustment assis-**CAUTION** tance (TAA) recipient, alterna-

tive TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must reduce your insurance premiums by any amounts used to figure the health coverage tax credit. See the instructions for Line 1.

- Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eve doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- 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 B).

A-1

- 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 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. Do not deduct more than \$50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 23 cents per mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

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.

Limit on long-term care premiums you can deduct. The amount you can deduct for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2012, of the person for whom the premiums were paid. See the chart below for details.

IF the person was, at the end of 2012, age	THEN the most you can deduct is
40 or under	\$ 350
41–50	\$ 660
51–60	\$ 1,310
61–70	\$ 3,500
71 or older	\$ 4,370

Examples of Medical and Dental Payments You Cannot Deduct

- 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 deduct premi-

ums you voluntarily paid for Medicare 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 1040, line 48.
 - 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 (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 Reimbursements, later.



Do not forget to include insurance premiums you paid for medical and dental care. But if

you claimed the self-employed health insurance deduction on Form 1040, line 29, reduce the premiums by the amount on line 29.



If, during 2012, you were an eligible trade adjustment assis-EAUTION tance (TAA) recipient, alterna-

tive TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Schedule A. do not include:

- Any amounts you included on Form 8885, line 4,
- Any qualified health insurance premiums vou paid to
- "U.S. Treasury—HCTC." or
- Any health coverage tax credit advance payments shown in box 1 of Form 1099-H.

Whose medical and dental expenses can vou include? You can include medical and dental bills you paid 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 do not claim as a dependent because of the rules for children of divorced or separated parents.
- Any person you could have claimed as a dependent on your return except that person received \$3,800 or more of gross income or filed a joint return.
- Any person you could have claimed as a dependent except that you, or vour spouse if filing jointly, can be claimed as a dependent on someone else's 2012 return.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of \$3,800 in 2012. You can include on line 1 any medical and dental expenses you paid in 2012 for your mother.

Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covers an individual who is not your dependent (for example, a nondependent child under age 27). You cannot deduct any premiums attributable to this individual, unless they are such 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 did not 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 2012 for medical or dental expenses you paid in 2012, reduce your 2012 expenses by this amount. If you received a reimbursement in 2012 for prior year medical or dental expenses, do not reduce your 2012 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. Do not 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, do not 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 Cannot 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. But see the instructions for *Line 28*.
- 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 (marriage, driver's, dog, etc.).

Line 5



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

come taxes. You cannot deduct both.

State and Local Income

If you elect to deduct state and local income taxes, you must check box a on line 5. Include on this line the state and local income taxes listed below.

- State and local income taxes withheld from your salary during 2012. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.
- State and local income taxes paid in 2012 for a prior year, such as taxes paid with your 2011 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 2012, including any part of a prior year refund that you chose to have credited to your 2012 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.

Do not reduce your deduction by any:

- State or local income tax refund or credit you expect to receive for 2012, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2012. Instead, see the instructions for Form 1040, line 10.

State and Local General Sales Taxes

If you elect to deduct state and local general sales taxes, you must check box **b** on line 5. To figure your 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 2012 if the tax rate was the same as the general sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a leased motor vehicle. Do not include sales taxes paid on items used in your trade or business.



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

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2012 for amounts paid in 2012, reduce your actual 2012 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2012 for prior year purchases, do not reduce your 2012 state and local general sales taxes by this amount. But if you deducted your 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 Form 1040. line 21. See Recoveries in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2012 Optional State and Certain Local Sales Tax Table and the 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions 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 on the IRS website. To use the Sales Tax Deduction Calculator, go to IRS.gov and enter "sales tax deduction calculator" in the search box.



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 2012, enter the applicable amount, based on your 2012 income and exemptions, from the 2012 Optional State and Certain Local 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 2012 income. If married filing separately, do not include your spouse's income. Your 2012 income is the amount shown on your Form 1040, line 38, plus any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans' benefits.
- Nontaxable combat pay.
- Workers' compensation.

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





TIP

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

Before you begin: See the instructions for line 1 of the worksheet if you:
 ✓ Lived in more than one state during 2012, or ✓ Had any nontaxable income in 2012.
1. Enter your state general sales taxes from the 2012 Optional State and Certain Local Sales Tax Table
Next. If, for all of 2012, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia (except the cities of Huntington and Williamstown), skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.
 Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, Virginia, or the cities of Huntington or Williamstown, West Virginia in 2012?
No. Enter -0- Yes. Enter your base local general sales taxes from the 2012 Optional Local
Yes. Enter your base local general sales taxes from the 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions
3. Did your locality impose a local general sales tax in 2012? 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 2012, see the instructions for line 3 of the worksheet
4. Did you enter -0- on line 2 above?
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 above?
No. Multiply line 2 by line 3
Yes. Multiply line 2 by line 5. If you lived in more than one locality in the same state during 2012, 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 5. Be sure to check box b on that line
unat nine

- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.
 - Public assistance payments.

The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one state? If you lived in more than one state during 2012, look up the table amount for each state using the above rules. If there is no table for your state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2012 and the denominator is the total number of days in the year (366). Enter the total of the prorated table amounts for each state on line 1. However, if you also lived in a locality during 2012 that imposed a local general sales tax, do not enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.

Example. You lived in State A from January 1 through August 31, 2012 (244 days), and in State B from September 1 through December 31, 2012 (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 x 244/366 = \$333 State B: \$400 x 122/366 = 133 Total = \$466

If none of the localities in which you lived during 2012 imposed a local general sales tax, enter \$466 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 \$133 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 2012, enter the applicable amount, based on your 2012 income and exemptions, from the 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions for your

locality. Read down the "At least–But less than" columns for your locality and find the line that includes your 2012 income. See the instructions for line 1 of the worksheet to figure your 2012 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one locality? If you lived in more than one locality during 2012, look up the table amount for each locality using the above rules. 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 2012 and the denominator is the total number of days in the year (366). 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 work-

Example. You lived in Locality 1 from January 1 through August 31, 2012 (244 days), and in Locality 2 from September 1 through December 31, 2012 (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: $$100 \times 244/366 = 67 Locality 2: $$150 \times 122/366 = 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 7.2500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.2500%.

If you lived in Nevada, check the "No" box if your combined state and local general sales tax rate is 6.8500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 6.8500%.

What if your local general sales tax rate changed during 2012? If you checked the "Yes" box and your local general sales tax rate changed during 2012, 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 2012 and the denominator is the total number of days in the year (366). 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, 2012 (274 days). The rate increased to 1.75% for the period from October 1 through December 31, 2012 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 – September 30: $1.00 \times 274/366 = 0.749$ October 1 – December 31: $1.75 \times 92/366 = 0.440$ Total = 1.189

What if you lived in more than one locality in the same state during 2012? 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 2012 and each locality did not 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 2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions 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 2012 and the denominator is the total number of days in the year (366).

Example. You lived in Locality 1 from January 1 through August 31, 2012 (244 days), and in Locality 2 from September 1 through December 31, 2012 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.667" on line 3 for the Locality 1 worksheet and "0.583" for the Locality 2 worksheet, figured as follows.

Locality 1: $1.00 \times 244/366 = 0.667$ Locality 2: $1.75 \times 122/366 = 0.583$

Line 6. If you lived in more than one locality in the same state during 2012, 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 2012. 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, 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 pur-

chased any items subject to a sales tax and to have paid the sales tax directly.

Do not include sales taxes paid on items used in your trade or business. If vou received a refund of state or local general sales taxes in 2012, see Refund of general sales taxes, earlier.

Line 6

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 deduct

Include taxes (state, local, or foreign) you paid on real estate you own that was not 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.

Do not include the following amounts on line 6.

- 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 deduct only the amount the mortgage company actually paid to the taxing authority in

If you sold your home in 2012, any real estate tax charged to the buyer should be shown on your settlement statement and in box 5 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 above, are included in the bill. If your taxing authority (or lender) does not furnish you a copy of your real estate tax bill, ask for it.

Refunds and rebates. If you received a refund or rebate in 2012 of real estate taxes you paid in 2012, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2012 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Form 1040, line 21, 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 7

Personal Property Taxes

Enter 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.

Line 8

Other Taxes

If you had any deductible tax not listed on line 5, 6, or 7, list the type and amount of tax. Enter only one total on line 8. Include on this line income tax you paid to a foreign country or U.S. possession.



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

for Form 1040, line 47, for details.

Interest You Paid

Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. See Pub. 535 for details.

In general, if you paid interest in 2012 that applies to any period after 2012, you can deduct only amounts that apply for 2012.

Lines 10 and 11

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 10 or 11.

A home mortgage is any loan that is secured by your main home or second home. 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.

Limit on home mortgage interest. If you took out any mortgages after October 13, 1987, your deduction may be limited. Any additional amounts borrowed after October 13, 1987, on a line-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you refinanced a mortgage you had on October 13, 1987, treat the new mortgage as taken out on or before October 13, 1987. But if you refinanced for more than the balance of the old mortgage, treat the excess as a mortgage taken out after October 13, 1987.

See Pub. 936 to figure your deduction if either (1) or (2) below applies. If you had more than one home at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both homes.

1. You took out any mortgages after October 13, 1987, and used the proceeds for purposes other than to buy, build, or

improve your home, and all of these mortgages totaled over \$100,000 at any time during 2012. The limit is \$50,000 if married filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bills, buy a car, or pay tuition.

2. You took out any mortgages after October 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, totaled over \$1 million at any time during 2012. The limit is \$500,000 if married filing separately.



If the total amount of all mortgages is more than the fair CAUTION market value of the home, additional limits apply. See Pub. 936.

Line 10

Enter on line 10 mortgage interest and points reported to you on Form 1098 under your social security number (SSN). If this form shows any refund of overpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21. 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 interest was reported on Form 1098 under the other person's SSN, report your share of the interest on line 11 (as explained in the line 11 instructions).

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement explaining the difference and enter "See attached" to the right of line 10.



If you are claiming the mortgage interest credit (for hold-CAUTION ers of qualified mortgage cred-

it 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 10.

Line 11

If you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 11.

If you bought your home from the recipient, be sure to show that recipient's name, identifying number, and address on the dotted lines next to line 11. If the recipient is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number. You must also let the recipient know your SSN. If you do not show the required information about the recipient or let the recipient know your SSN, you may have to pay a \$50 penalty.

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 other person received the Form 1098, attach a statement to your return showing the name and address of that person. To the right of line 11, enter "See attached."

Line 12

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, are not deducti-

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 13

Mortgage Insurance Premiums

Enter the qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with home acquisition debt that was secured by your first or second home. Box 4 of Form 1098 may show the amount of premiums you paid in 2012. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid the premiums in connection with the loan, and the premiums were reported on Form 1098 under the other person's SSN, report your share of the premiums on line 13. See Prepaid mortgage insurance premiums later if you paid any premiums allocable to any period after 2012.

Qualified mortgage insurance is mortgage insurance provided by the Department of Veterans Affairs, the Federal Housing Administration, or the Rural Housing Service (or their successor organizations), and private mortgage insurance (as defined in section 2 of the Homeowners Protection Act of 1998 as in effect on December 20, 2006).

Mortgage insurance provided by the Department of Veterans Affairs and the Rural Housing Service is commonly known as a funding fee and guarantee fee respectively. These fees can be deducted fully in 2012 if the mortgage insurance contract was issued in 2012. Contact the mortgage insurance issuer to determine the deductible amount if it is not included in box 4 of Form 1098.

Prepaid mortgage insurance premiums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2012, you must allocate them over the shorter of:

- The stated term of the mortgage, or
- 84 months, beginning with the month the insurance was obtained.

The premiums are treated as paid in the year to which they are allocated. If the mortgage is satisfied before its term, no deduction is allowed for the unamortized balance. See Pub. 936 for details.

The allocation rules, explained earlier, do not apply to qualified mortgage insurance provided by the Department of Veterans Affairs or the Rural Housing Service (or their successor organizations).

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than \$109,000 (\$54,500 if married filing separately). If the amount on Form 1040, line 38, is more than \$100,000 (\$50,000 if married filing separately), your deduction is limited and you must use the Mortgage Insurance Premiums Deduction Worksheet to figure your deduction.

Line 14

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not 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 do not have to file Form 4952 if all three of the following

- 1. Your investment interest expense is not more 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 2011.



Alaska Permanent Fund dividends, including those repor-CAUTION ted on Form 8814, are not in-

vestment 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 de-

Mortgage Insurance Premiums Deduction Worksheet—Line 13

Keep for Your Records

Befo	re you begin: ✓ See the instructions for line 13 to see if you must use this worksheet to figure your deduction.
1.	Enter the total premiums you paid in 2012 for qualified mortgage insurance for a contract issued after December 31, 2006
2.	Enter the amount from Form 1040, line 38
3.	Enter \$100,000 (\$50,000 if married filing separately)
4.	Is the amount on line 2 more than the amount on line 3?
	No. Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 13. Do not complete the rest of this worksheet.
	Yes. Subtract line 3 from line 2. If the result is not a multiple of \$1,000 (\$500 if married filing separately), increase it to the next multiple of \$1,000 (\$500 if married filing separately). For example, increase \$425 to \$1,000, increase \$2,025 to \$3,000; or if married filing separately, increase \$425 to \$500, increase \$2,025 to \$2,500, etc. 4.
5.	Divide line 4 by \$10,000 (\$5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0
6.	Multiply line 1 by line 5
7.	Mortgage insurance premiums deduction. Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13

duct 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 2012 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 organization should be able to provide you with verification of its charitable status.
- Use our on-line search tool <u>Exempt</u> <u>Organizations Select Check</u> to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data). You can access <u>Exempt Organizations Select Check</u> at <u>www.irs.gov/charities</u> under <u>Search for Charities</u>.
- Call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Examples of Qualified Charitable Organizations

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed under *Gifts to Charity*, earlier.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- 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 meth-

od. But do not 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 does not 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 statement from the charitable organization showing the information in (1) and (2) next.

- 1. The amount of any money contributed and a description (but not value) of any property donated.
- 2. Whether the organization did or did not 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 does not have to describe or value the benefit.

In figuring whether a gift is \$250 or more, do not 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.



You must get the statement by the date you file your return or the due date (including exten-

sions) for filing your return, whichever is earlier. Do not attach the statement 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, line 38.
- 2. Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.
- 3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts You Cannot Deduct

- Travel expenses (including meals and lodging) while away from home, 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 28. See the instructions for *Line 28* for details.
 - 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, until the entire interest has been transferred)
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But 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 charitable organization. See Pub. 526 for exceptions.
- Cost of tuition. But you may be able to deduct this as a job education ex-

pense on line 21; as a tuition and fees deduction on Form 1040, line 34; or take an education credit (see Form 8863).

Line 16

Gifts by Cash or Check

Enter on line 16 the total gifts you made in cash or by check (including out-of-pocket expenses).

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. Do not attach the record to vour tax return. Instead, keep it with your other tax records.

Line 17

Other Than by Cash or Check

Enter your contributions of property. 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.

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. 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 return. The organization may use Form 1098-C to provide the required information. If your total deduction is over \$5,000, you may also have to get appraisals of the values of the donated property. This amount is \$500 for certain contributions of clothing and household items (see below).

See Form 8283 and its instructions for details.

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 does not 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 your total deduction for gifts of property is over \$500, you CAUTION gave less than your entire in-

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

Line 18

Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 20

Complete and attach Form 4684 to figure the amount of your loss to enter on

You may be able to deduct part or all of each loss caused by theft, vandalism, fire, storm, or similar causes; car, boat, and other accidents; and corrosive drywall. You may also be able to deduct money you had in a financial institution but lost because of the insolvency or bankruptcy of the institution.

You can deduct personal casualty or theft losses only 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) above) is more than 10% of the amount on Form 1040, line 38.

Corrosive drywall losses. If you paid for repairs to your personal residence or household appliances because of corrosive drywall that was installed between 2001 and 2008, you may be able to deduct on line 20 those amounts paid. See Pub. 547 for details.

Use Schedule A, line 23, to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Job Expenses and Certain **Miscellaneous Deductions**

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 38.

Pub. 529 discusses the types of expenses that can and cannot be deducted.

Examples of Expenses You Cannot Deduct

Political contributions.

- Legal expenses for personal matters that do not produce taxable income.
 - Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
 - The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub. 529 for an exception for certain federal employees.
 - Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
 - Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 for details.
 - Fines and penalties.
- Expenses of producing tax-exempt income.

Line 21

Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2), next, applies.

- 1. You claim any travel, transportation, meal, or entertainment expenses for your job.
- 2. Your employer paid you for any of your job expenses that you would otherwise report on line 21.



If you used your own vehicle, are using the standard mileage rate, and (2) earlier, does not

apply, you may be able to file Form 2106-EZ instead.

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted line next to line 21. If you need more space, attach a statement showing the type and amount of each expense. Enter the total of all these expenses on line 21.



Do not include on line 21 any educator expenses you deducted on Form 1040, line 23.

Examples of other expenses to include on line 21 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For details, use TeleTax topic 513 (see the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 34.



You may be able to take a credit for your educational expenses instead of a deduction.

See Form 8863 for details.

Line 22

Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 23 instead of this line.

Line 23

Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 23.

Examples of expenses to include on line 23 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if \$3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by credit or debit card. The deduction is claimed for the year in which the fee was charged to your card.

Other Miscellaneous Deductions

Line 28

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 28.

• Gambling losses (gambling losses include, but are not limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gam-

bling winnings reported on Form 1040, line 21.

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.

- 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.

For more details, see Pub. 529.

Total Itemized Deductions

Line 30

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 30.

2012 Optional State and Certain Local Sales Tax Tables

Income Exemptions							iu	Exemptions							Exemptions								. 4	_							
Inc					•		Over						Over				•		Over	Exemptions Over 1 2 3 4 5 5							Exemptions 1 2 3 4 5				
At least	But less than	Ala	2 bam	3 a	4	5 4.000	5 00%	Ariz	2 cona	3	4	5 6.600	5 00%	Ark	2 ansa	3 as	4	5 6.00	5 00%	Cal	 iforn		_	".250		Col	orad			.900	5 00%
\$0 20,000 30,000 40,000		235 346 399 444	274 401 463 514	300 438 505 561	320 467 538 597	337 491 565 626	360 524 603 668	289 467 557 635	312 503 601 684	327 526 628 715	337 543 648 738	346 557 664 757	358 575 686 781	315 496 586 663	346 544 643 728	365 574 679	380 597 706 799	391 615 727 823	407	307 493 588 669		343 550 655 745	353 566 674 767	361 579 689 784	372 596 710	119 185 219 247	130 203 240 271	138 214 253 286	143 223 263 297	148 230 271 306	154 239 282 318
50,000 60,000 70,000 80,000 90,000	60,000 70,000 80,000 90,000 100,000	483 518 551 581 609	559 599 636 671 703	609 653 694 731 766	648 695 738 777 814	681 729 774 815 854	726 777 825 869 910		759 828 892 952 1008	1054	1087	1114	867 944 1018 1086 1150	732 795 853 907 958	1051	920 988 1050 1109		1125 1188	1170 1236		865 932 994 1052		1063 1126	1087 1151	974 1049 1119 1184	273 296 317 337 356	298 323 347 369 389	315 341 366 389 410	327 354 380 404 426	337 365 391 416 439	350 380 407 432 456
120,000 140,000 160,000 180,000	140,000 160,000 180,000 200,000	646 695 738 781 818		1024		904 972 1031 1088 1139	1097 1158 1213	1183 1266 1340	1185 1274 1363 1442	1238 1331 1423 1507	1277 1373 1468 1554	1406 1504 1592	1351 1452 1553 1643	1196 1274 1345	1224 1311 1397 1475	1292 1384 1475 1557	1233 1343 1438 1533 1618	1384 1482 1580 1667	1440 1542 1643 1734	1155 1242 1328 1405	1235 1327 1419 1501		1321 1419 1517 1605	1451 1551 1641	1389 1493 1596 1688	381 415 444 473 499	416 453 485 517 545	439 477 511 544 574	456 496 530 565 596	469 510 546 582 613	488 530 567 604 637
200,000		_		1249		1388	_		1840			2030				1960	2036			_		1988				629	686	722	749	771	800
	*some \$20,000	310	334	ticu ³⁴⁹	t (6.350 370		Distr 203	ict of 218	Colun 227	1 bia 234	239	000% 247	282	1 da 304	317	327	335 335	346	164	orgia 180	190	197	1.000 203	211	Hav 282	322 322	348	4 368	384	10% 407
20,000 30,000 40,000 50,000	30,000 40,000 50,000	492 584 662 732	531 630 715	555 659 747 826	573 680 771 853	587 697 790 874	606 720 816 903	328 392 447 497	352 421 480 532	367 438 500 555	378 451 514 571	386 462 526 584	398 476 542 602	451 537 610 676	485 577 656 727	507 603 685 758	522 621 706 782	535 636 723 801	552 657 746 826	258 305 345 381	282 333 377 416	297 351 398 439	309 365 413 455	318 376 425 469	331 390 441 487	423 492 550 601	483 561 627 685	522 607 678 740	552 641 716 782	576 669 748 816	610 708 791 864
60,000 70,000 80,000 90,000	70,000 80,000 90,000 100,000	796 856 911 964	859 924 983 1040	898 966 1028 1087	927 997 1061 1122	950 1021 1088 1150	981 1055 1123 1188	542 584 624 661	581 626 668 708	605 652 696 738	623 671 717 759	637 687 733 777	656 708 755 800	735 792 844 893	791 851 907 960	825 888 947 1002	851 916 976 1033	871 938 999 1057	899 967 1031 1091	414 445 473 500	452 485 516 545	476 511 543 574	494 530 564 595	508 546 580 613	528 567 603 636	647 690 729 766	738 786 831 873	797 849 897 942	842 897 948 995	878 936 989 1039	929 990 1046 1099
160,000	120,000 140,000 160,000 180,000 200,000	1126 1208 1289	1215 1303 1391	1165 1270 1363 1454 1536	1311 1406 1501	1441 1538	1388 1488	710 778 836 895 948	761 833 896 959 1015	792 867 933 998 1057			859 941 1012 1082 1146	1200	1125 1207 1290	1173 1260 1346	1298	1238 1329 1420	1169 1277 1371 1464 1548	535 583 625 666 703	583 635 681 726 766	614 669 716 764 806	637 694 743 792 836	655 714 765 815 860	681 741 794 846 893	936 991	1001 1065 1128	1001 1081 1150 1218 1278	1142 1214 1286	1191 1267 1341	1167 1260 1340 1418 1488
200,000	or more	1723	1859	1943	2006	2055	2123	1211	1296	1350	1389	1420	1463	1612	1732	1806	1861	1905	1965	888	967	1016	1054	1084	1124	1282	1457	1572	1660	1731	1830
	ome	Ida	_			6.000		Illin				3.250			ana			7.00		low	_			3.000			sas			3.300	
20,000 30,000 40,000	30,000 40,000 50,000	349 519 601 670	407 603 698 777	445 659 762 849	475 702 812 904	500 738 853 949	534 788 910 1013	262 408 481 543	290 449 529 596	307 476 560 631	321 496 583 657	332 512 602 678	346 535 628 707	306 473 556 626	337 522 613 690	358 552 649 731	373 575 676 761	385 594 698 786	401 619 727 819	296 472 561 637	610 692	338 539 640 727	350 558 663 753	360 573 681 773	373 594 706 801	399 598 695 777	462 691 803 897	503 753 875 977		1088	
50,000 60,000 70,000 80,000 90,000	60,000 70,000 80,000 90,000 100,000		1023	925 993 1057 1115 1170	1125 1187	1034 1110 1181 1246 1306	1103 1184 1259 1328 1393	598 648 695 739 780	656 711 762 809 854	694 752 805 855 902	723 782 838 890 938	746 807 865 918 968	778 842 902 957 1009	689 745 798 847 893	759 821 879 933 983		1028	864 934 1000 1061 1118	900 974 1042 1106 1165	705 767 825 878 929	955	804 875 941 1002 1060	833 906 974 1038 1098	1066	886 964 1037 1104 1168	973 1029	1054 1123 1186	1066 1147 1222 1291 1356	1219 1298 1371		1359 1448 1529
140,000	160,000 180,000	1064 1131 1198	1228 1305 1381	1242 1338 1422 1504 1577	1423 1511 1598	1386 1493 1585 1676 1758	1477 1591 1689 1785 1872	1034	1061	1047 1120 1192	1164 1239	1123	1250 1330	1105 1176	1139 1217 1294	1369		1470	1243 1349 1441 1532 1614	1087 1166 1245	1181 1267 1353	1240 1331	1471	1319 1415 1511	1252 1366 1466 1565 1654	1239 1318 1396	1429 1519 1608	1440 1554 1652 1749 1836	1650 1754 1857	1603 1729 1838 1946 2042	1839 1955 2069
200,000	or more	1547	1779	1934	2054	2153	2290	1373	1496	1576		1686		1547	1702	1800	1874	1933	2014	1667	1812	1902	1969	2023	2095	1804	2076	2256	2394	2508	2666
	ome		ntuc	_		6.000			isiar			1.000		Mai				5.00			rylar			6.000				usetts		3.250	
\$0 20,000 30,000 40,000 50,000 60,000	40,000 50,000 60,000 70,000	254 400 472 535 590 640	279 438 517 585 645 700	295 462 545 617 680 738	306 480 567 641 707 766	316 494 584 660 728 789	329 514 607 686 756 820	187 300 357 407 451 491	201 322 383 436 483 526	210 336 400 454 503 548	216 346 411 468 518 564	221 354 421 479 530 577	228 364 434 493 546 595	173 279 333 379 420 458	186 299 357 406 451 491	372 423 469 511	200 321 383 436 483 527	205 329 392 446 495 539	211 339 404 460 510 555	251 399 475 539 597 650	273 434 515 585 648 704	287 456 541 614 680 739	297 472 561 636 704 765	306 486 576 654 723 786	318 504 598 678 750 815	213 330 388 438 482 522	232 359 422 475 523 565	244 377 443 499 548 593	253 390 458 516 568 614	260 401 471 530 583 631	270 416 488 550 604 653
70,000 80,000 90,000 100,000 120,000	100,000 120,000	688 731 773 827 901	752 799 844 903 984	792 842 889 951 1036	823 874 923 988 1075		936 988 1056 1150	528 563 596 640 699	566 604 639 686 749	590 629 666 714 780	608 648 685 735 803	621 662 701 752 822	640 682 722 775 847	494 527 558 599 656	529 564 598 642 702	551 588 623 668 731	567 605 641 688 752	580 619 656 704 770	598 638 675 725 793		854 916	795 847 896 960 1048	823 877 927 994 1085	846 901 952 1021 1114	933 987 1058 1154	559 593 626 668 726	606 643 678 724 786	635 674 711 759 824	658 698 736 785 853	675 717 755 806 876	700 742 782 835 907
140,000 160,000 180,000 200,000	180,000 200,000	1029 1087	1123 1186	1110 1183 1248 1573	1227 1295	1185 1263 1333 1678	1384	751 802 849 1079	805 860 910 1156	838 896 947 1204	863 922 975 1239	883 943 997 1267	909 971 1027 1305	705 754 798 1018	755 807 854 1089	786 840 889 1134	809 865 915 1166	827 884 936 1193		1061 1122	1146 1212	1125 1201 1270 1611	1243 1314	1276 1349		777 827 871 1092	841 894 943 1180	881 937 988 1236		936 995 1048 1311	
Inc	ome	Mic	higa	ın	- (6.000	00%	Min	nes	ota	6	3.875	50 %	Mis	siss	ippi	-	7.00	00%	Mis	sou	ri	4	1.225	50%	Net	rasl	ka	5	5.500	0%
20,000 30,000 40,000 50,000	40,000 50,000 60,000	244 381 450 509 561	415 489 553 609	280 436 514 581 640	290 452 533 602 663	298 465 548 618 681	309 482 568 641 706	284 453 538 611 676	484 575 653 723	316 503 598 679 752	325 518 615 698 773	332 529 629 714 790	342 544 647 734 813	704 819 916 1001		867 1008 1126 1230	1299	1111 1241 1355	1011 1175 1312 1433	187 293 346 391 431	209 327 386 436 481	223 349 412 465 513	234 366 431 487 537	243 379 447 505 557	255 398 469 530 584	269 429 509 578 640	291 463 550 624 691	304 484 575 653 723	314 500 594 674 746	322 513 609 691 765	333 530 629 714 791
100,000	90,000 100,000 120,000	608 653 694 733 783 853	661 709 753 795 850 925	694 744 791 835 892 971	718 771 819 864 924 1005	738 792 841 888 949 1032	765 821 872 920 983 1070	735 791 842 891 955 1042	1021	817 879 936 991 1062 1159	1092	1041 1116	884 951 1013 1071 1148 1253	1078 1149 1215 1276 1356 1465	1307 1382 1452 1542	1411 1491 1566 1664	1490 1574 1653 1757	1725	1643 1736 1823 1937	468 502 534 564 603 656	521 559 594 628 671 730	556 596 634 669 715 778	582 624 663 700 749 814	603 647 688 726 776 844	633 678 721 761 813 884	696 748 797 843 904 986		786 845 900 952 1021 1114	1054	832 895 953 1008 1081 1179	1116
140,000 160,000	180,000 200,000	913 973 1027	991 1056 1114	1039 1107 1168	1076 1146 1209	1105 1177 1241	1145	1119 1194 1262	1196 1276 1349	1243 1327 1403	1279 1365 1443	1307 1395 1474	1345 1435 1517	1559 1651 1734	1772 1877 1970	1911 2024 2125	2017 2136 2242	2104 2228 2338	2223 2354 2471	703 749 791	782 833 879	833 888 936 1178	929 980	903 962 1015	946 1008 1063	1058	1143 1220 1289	1195 1276 1349	1234 1318 1393	1265 1351 1428 1808	1307 1396 1475

(Continued)

2012 Optional State and Certain Local Sales Tax Tables (Continued)

Inc		Exemptions						Exemptions							Exemptions					_				Exemptions							
inc	ome				puon		Over				puon		Over				ption		Over			xemp	otion		Over						Over
At	But less	1	2	3	4	5	5	1	2	3	3 -	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
least	than	Nev	ada		-	3.850	00%	Nev	v Je	rsey	,	7.000	00%	Nev	ν M∈	exic) (5.125	50%	Nev	w Yo	rk		1.000	00%	Nort	h Ca	rolina	a ·	4.75	00%
\$0	\$20,000	285	310	326	337	347	360	298	318	330	339	346 550	356	276	297	311	320	328	339	171	183	190	196	200	206	253	283	302	317	329	345
20,000 30,000	30,000 40,000	441 518	478 562	502 590	520 611	534 627	554 650	473 562	505 599	524 622	538 639	652	565 670	432 511	466 550	486 574	502 592	514 607	530 626	270 320	289 343	301 357	310 367	317 375	326 386	390 457	436 511	465 546	488 572	506 593	530 622
40,000	50,000	584	633	664	688	706	732	637	679	705	724	739	760	577	621	649	669	685	707	363	388	404	416	425	437	515	575	614	644	667	700
50,000	60,000	642	696	731	756	776	804	705	751	780	801	818	840	636	685	715	738	756	780	401	429	446	459	469	483	566	632	675	707	733	769
60,000 70,000	70,000 80,000	695 745	754 807	790 847	818 876	840 899	870 931	766 823	816 878	847 911	870 936	888 955	913 982	690 740	743 797	776 832	800 858	819 879	845 907	436 468	466 501	485 521	499 536	510 548	525 564	612 655	683 732	730 781	764 818	792 848	831 889
80,000	90,000	791	857	898	929	954	988	877	934	970	996	1017	1045	787	847	884	912	934	964	499	533	554	570	583	600	695	776	828	867	899	943
90,000	100,000	834	903	947	980	1006		927	988	1025		1075		830	894	933	963		1017	527	563	586	603	616	634		817	872	914	947	993
100,000 120,000		891		1011		1073 1165	1111					1151 1256		888 966	956 1040		1029 1120	1054 1147		564 615	603 658	627 684	645 703	659 719	679 740	781 847	872 946	930	974 1057	1010	1059
140,000				1174		1245						1347			1113		1198	1227		659	705	733	754	770	793				1128		
160,000				1248		1324		1240						1101				1307		703	752	782	804	822	846				1199		
	200,000	1161						1310						1161						743	794	826	849	868	893	1013					
200,000	or more				1701					1001		1920		1459	1570	1039	1690		_	938		1042			1127	1263					
Inc	ome	Nor	th D	ako	ta (5.000	00%	Ohi	0			5.500	00%	Oki	ahoı	ma		4.500	00%	Per	nnsy	vani	a 6	5.000	00%	Rho	de l	slan	d 7	.000	10%
\$0		194	216	230	241	250	262	262	282	294	303	310	320	272	312	337	357	374	396	236	254	266	275	282	291	271	296	312	323	333	345
20,000 30,000	30,000 40,000	304 360	337 399	359 424	376 443	389 459	408 481	417 495	447 531	466 553	481 570	492 583	507 601	414 484	473 552	512 597	541 632	566 660	599 699	367 433	396 467	414 488	427 503	438 516	453 533	415 486	452 529	476 557	494 577	508 594	527 616
40,000	50,000	407	451	479	501	518	543	561	602	628	647	662	682	543	619	669	708	739	783	489	527	550	568	582	601		594	625	648	666	692
50,000	60,000	449	497	528	552	571	598	621	666	694	715	732	754	595	678	733	775	809	857	538	580	606	625	641	662	598	652	685	710	731	758
60,000 70,000	70,000 80,000	488 524	539 579	573 615	598 642	619 664	648 695	675 726	724 778	755 811	777 836	795 855	819 881	642 686	732 782	791 845	836 893	873 932	924 986	583 625	628 673	656 704	677 726	694 744	717 768	646 691	703 752	740 791	767 819	789 843	818 874
80,000	90,000	557	615	653	682	706	738	773	829	864	890	910	938	727	828	894	945		1044	664	715	747	771	790	816	732	796	837	868	893	926
90,000	100,000	589	650	690	720	745	779	817	876	913	941	962	992	765	871	941	994	1037	1098	701	755	788	813	833	860	770	838	881	913	939	975
100,000 120,000	120,000 140,000	631 687	695 757	738 803	770 838	797 867	833 906	876	939 1024		1008	1031 1124	1062	815 883	927 1004	1001	1058 1145	1104		749 814	806 876	842 915	869 944	890 968	919 999	821 889	893 967	939 1017		1000 1083	1038
140,000		737	811	860	897	928	970	1025				1206			1004			1273		871	937		1010		1068	948			1124		1198
	180,000	786	865	917	956		1033					1287			1136		1294	1350		927	998	1042			1137			1151		1226	
	200,000	830	913		1009	1043		1156							1195			1420		978		1099				1059					
200,000	or more	-	<u> </u>		1270							1720	_	1307	1482	1598	1686		_	1226	1319	1377				1315		1502			
Inc	ome	Sou	th Ca	irolin	a 6	3.000	00%	Sou	ıth D	ako	ta 4	1.000	00%	Ten	nes	see		7.000	00%	Tex	as		- 6	3.250	00%	Utal	n		4	.700	0%
	\$20,000	284	305	318	327	335	345	262	301	326	345	361	383	422	477	512	539	561		301	328	345	357	368	381	271	303	324	340	352	370
20,000 30,000	30,000 40,000	448 531	481 570	502 594	517 612	529 626	545 645	398 464	455 531	493 574	522 608	545 635	578 673	645 754	727 850	780 912	821 959	854	899 1051	478 567	521 618	547 650	567 673	583 692	605 718	418 490	467 548	498 585	522 613	542 635	568 667
40,000	50,000	602	646	673	693	709	731	519	594	643	680	711	754	847		1024		1119		643	701	737	764	785	814		616	658	689	715	750
50,000	60,000	665	713	744	766	784	808	569	650	704	745	778	824	929	1046	1122	1180	1227	1291	711	775	815	844	868	900		677	723	757	785	823
60,000 70,000	70,000 80,000	722 776	775 832	808 868	832 894	851 914	877 942	613 654	701 748	758 809	802 856	838 895	888 948				1273 1360			773 831	842 905	885 952	918 986	943 1014	978 1052	656 703	732 784	781 836	818 876	849 908	890 952
80,000	90,000	825	886	923	951		1002	692	791	856	906		1002	1136						885	964	1013	1050	1080	1120	745	831	887	929	963	1009
90,000		872	936	975	1005		1059	728	832	900	952	995	1054	1196	1345	1442	1516	1576	1658	936	1019	1071	1110	1142	1184	785	876	934	978	1014	1063
100,000 120,000					1075 1172			775 838	885 957			1058 1143					1614 1748					1148 1252					934		1044 1132		
140,000				1220		1285						1218		1474								1343			1483			1155		1253	
	180,000				1339							1291					1978					1433							1285		
200,000	200,000 or more				1414 1784							1356 1674					2582					1514 1914						1292		1402	
					-					1516				-						_						1359		_			
Inc	ome	Ver	mon	t	•	6.000)0%	Virg	Jinia		-	1.000	10%	wa	shin	gtor		3.500	<i>)</i> 0%	We	st Vi	rgini	a 6	3.000	10%	Wis	cons	sın	5	.000	10%
\$0 20,000	\$20,000 30,000	176 267	190 287	198 300	204 309	209 316	216 326	176 271	198 305	213 327	224 344	233 358	246 377	305 487	330 527	345 552	357 570	366 585	379 605	315 495	347 546	368 578	383 603	395 622	412 649	247 392	268 425	281 446	291 461	298 473	309 490
30,000		312	335	349	360	369	380		358	384	403	419	442	580	627		679	696		586	646	684	713	736	767		505	529	547	561	581
40,000	50,000	349	375	391	403	413	426	358	403	432	454	472	496	659	713	746	771	791	818	663	731	774	806	832	868	528	572	600	620	637	659
50,000	60,000	382	411	428	441	452	466	394	442	474	498	518	545	730	789	826	854	876	906	732	807	854	890	918	958	584	633	663	686	704	728
60,000 70,000	70,000 80,000	412 440	443 473	462 493	476 508	487 520	502 536	426 456	478 512	513 549	539 576	560 599	589 630	794 855	859 924	899 968	929	953 1026	986 1061	794 852	875 940	927 995	965 1036	997 1070	1039 1115	634 682	688 739	721 775	745 801	765 822	791 851
80,000	90,000	466	500	521	537	550	567	484	543	582	611	635	668	911	985	1031	1066	1093	1130	906	999	1058	1102	1138	1186	726	787	825	853	875	906
90,000	100,000	490	526	548	565	578	596		573	613	644	669	703	965	1043		1128			957		1117					832	872	902	925	957
100,000 120,000		522 564	560 605	583 631	601 650	615 665	634 686	545 592	611 663	654 710	687 745	713 774	750 814	1035			1209 1321	1240 1355		1024		1195 1302			1340 1459	822 897	891 972	934 1019	966 1053		1025 1118
140,000	160,000	601	645	672	692	708	730	632	708	758	796	826	869	1214	1312	1373	1418	1454	1504	1195	1317	1394	1452	1499	1562	962	1042	1092	1129	1159	1199
	180,000 200,000	638 671	684 719	713 749	734 771	751 789	774 813	673 709	753 794	806 849	846 890	878 925	923 972	1297 1372			1515 1602	1554 1643				1486 1568				1026 1084		1165		1237 1306	1279 1352
200,000		830		926	953	975		887				1153		1742								1974				1371					
_								007	332	1000		1100	1211	1742	1001	1303	2000	2000	2100	1032	1005	1374	2000	2122	2212	1071	1400	1550	1003	1031	1700
	ome	_	omir			1.000		NI.	nto	Alaak	. do	00 00	t has	10.00	toto i	ممامم	tov	Alcol	, , roo	idont	o obo	ماط اد	بدمالم	tha i	notru	otions	on t	tha n	ovt n	200 t	
\$0 20,000	\$20,000 30,000	187 299	201 321	210 334	216 344	221 352	228 363							≀e a s tax a			ıdX.	Aiask	a res	uent	s snc	uiu 10	OW	ше і	เเรเทิน	ctions	OII T	пе п	zxı pa	aye t	U
30,000	40,000	356	382	398	409	419	432										.e	la - '	'				ia: -	4 - 11	- 001	-4-1	a.c.!	. 4 -			- t- t
40,000	50,000	404	434	452	465	476	490		ie Ca 7.25		ıa tak	ne ind	iude	s tne	1.25	% un	ırorm	iocal	sales	s tax	rate II	ı add	ition	to the	e 6%	state	sales	s tax	rate f	or a t	otal
50,000	60,000	448	480	500	515 560	527	543						,		0555		-								4.65	061	,	,			
60,000 70,000	70,000 80,000	487 524	522 562	544 586	603	573 617	590 635	2 Th	ie Ne	vada	table	nclu	ıdes	the 2.	.25%	unifo	orm Ic	ocal s	ales t	ax ra	te in a	additi	on to	the 4	4.600	10% st	ate s	sales	tax ra	ite.	
80,000	90,000	559	599	624	642	657	677	3 Re	eside	nts of	Sale	m Co	ounty	, New	/ Jers	sey sl	nould	dedu	uct or	ıly ha	If of t	he an	nount	in th	e sta	te tab	le.				
90,000		591	634	660	680	695	716	4 Th	e 4.0	00009	6 rate	e for I	Hawa	aii is a	ctual	ly an	excis	e tax	but i	s trea	ated a	ıs a sa	ales t	ax fo	r pur	poses	of th	nis de	ducti	on.	
100,000 120,000		634 693	680 742	708 773	729 796	745 814	768 838																								
140,000	160,000	744	797	830	854	873	900																								
160,000		794 840	851 900	886 937	912 964	933 986	961 1016																								
180,000	200,000 or more				1223																										
	OF THOSE	1000	1142	1109	1223	1201	1200																								

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	Any locality	С
Arizona	Mesa or Tucson	Α
	Chandler, Gilbert, Glendale, Peoria, Phoenix, Scottsdale, Tempe, Yuma, or any other locality	В
Arkansas	Any locality	С
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Larimer County, Pueblo County, or any other locality	А
	Aurora, City of Boulder, Fort Collins, Jefferson County, Lakewood, Longmont, or City of Pueblo	В
	Arvada, Greeley, Thornton, Westminster	С
Georgia	Any locality	В
Illinois	Any locality	А
Louisiana	Any locality	С
Missouri	Any locality	В
New York	Chautauqua County, Chenango County, Columbia County, Delaware County, Greene County, Hamilton County, Madison County, Tioga County, Wayne County, New York City, or Norwich City	A
	One of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, 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, Westchester, Wyoming, or Yates Or the City of Oneida	В
	Any other locality	D
North Carolina	Any locality	A
South Carolina	Newberry County	A
	Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lee County, Lexington County, Myrtle Beach, Charleston County, or any other locality	В
Tennessee	Any locality	В
Utah	Any locality	Α
Virginia	Any locality	В
West Virginia	Huntington, Williamstown	С
	Any other locality	None

2012 Optional Local Sales Tax Tables for Certain Local Jurisdictions

(Based on a local sales tax rate of 1 percent)*

Inco		Local Table A							Lo	ocal 1	Γable	В			Lo	ocal 1	Γable	С	Local Table D							
At	But less			Exem	ptions	s				Exem	ptions	3	Over			Exem	ptions		Exemptions							
least	than	1	2	3	4	5	Over 5	1	2	3	3 4 5			1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	
\$0	\$20,000	42	46	49	51	52	54	50	56	61	64	67	71	63	72	77	82	85	90	43	46	48	49	50	52	
20,000	30,000	65	71	75	78	80	84	76	86	92	97	102	107	95	108	117	123	128	136	68	72	75	78	79	82	
30,000	40,000	76	84	88	92	94	98	88	100	108	114	119	125	111	126	136	143	150	158	80	86	89	92	94	97	
40,000	50,000	86	94	99	103	106	111	99	112	121	127	133	140	125	141	152	160	167	177	91	97	101	104	106	109	
50,000	60,000	95	104	109	113	117	122	109	123	133	140	145	154	136	155	166	176	183	193	100	107	112	115	117	121	
60,000	70,000	103	112	118	123	126	132	117	133	143	151	157	166	147	166	179	189	197	208	109	117	121	125	128	131	
70,000	80,000	110	120	127	132	135	141	126	142	153	161	168	177	157	178	191	202	210	222	117	125	130	134	137	141	
80,000	90,000	117	128	134	140	144	149	133	150	162	170	177	187	166	188	202	213	222	235	125	133	139	143	146	150	
90,000	100,000	123	135	142	147	151	157	140	158	170	179	187	197	174	198	213	224	234	246	132	141	147	151	154	159	
100.000	120.000	132	144	151	157	162	168	149	168	181	191	199	209	186	210	226	238	248	262	141	151	157	161	165	170	
120,000	140,000	143	156	164	171	176	182	162	182	196	206	215	227	201	227	244	258		283	154	165	171	176	180	185	
140,000	160,000	153	167	176	182	188	195	172	195	209	220	229	241	214	242	260	274	286	301	165	176	183	189	193	198	
160,000	180,000	163	178	187	194	200	207	183	206	222	233	243	256	227	256	276	291	303	319	176	188	196	201	206	212	
180,000	200,000	172	187	197	204	210	218	193	217	233	245	255	269	238	269	290	305	318	335	186	199	207	212	217	223	
200,000	or more	216	235	247	256	263	273	239	269	289	304	317	333	295	333	358	377	392	414	235	251	261	268	274	282	

^{*}If your local rate is different from 1 percent, the local portion of your deduction for sales tax will be proportionally larger or smaller. See the instructions for line 3 of the State and Local General Sales Tax Deduction Worksheet.