2016 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 2016, 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 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 IRS.gov/ schedulea.

What's New

Limit on itemized deductions. Itemized deductions for taxpayers with adjusted gross incomes above \$155,650 may be reduced. See Line 29, later.

Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 19 cents a mile. The business standard mileage rate is 54 cents a mile. The 2016 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 generally can deduct only the part of your medical and dental expenses that exceeds 10% of the amount on Form 1040, line 38. However, if either you or your spouse was born before January 2, 1952, you can deduct the part of your medical and dental expenses that exceeds 7.5% of the amount on Form 1040, line 38. See *Line 3*, later.

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

2016, see Pub. 969 to figure your deduc-

Examples of Medical and Dental Payments You Can Deduct

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



If, during 2016, you were an eligible trade adjustment assis-CAUTION tance (TAA) recipient, an alter-

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

- 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, 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).
- The premiums you pay for Medicare Part D insurance.

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- 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. Don't 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 19 cents a 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 2016, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2016, age	THEN the most you can deduct is
40 or under	\$ 390
41–50	\$ 730
51–60	\$ 1,460
61–70	\$ 3,900
71 or older	\$ 4,870

Examples of Medical and Dental Payments You Can't 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 **TIP** 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 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 Reimbursements, 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. 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 2016, you were an eligible trade adjustment assis-CAUTION tance (TAA) recipient, an alter-

native TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) payee, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Sched*ule A, don't include any of the following.*

- Any amounts you included on Form 8885, line 4.
- Any qualified health insurance coverage premiums you paid for eligible coverage months for which you received the benefit of the advance monthly payment program.
- Any advance monthly payments vour health plan administrator received from the IRS, as shown on Form 1099-H.

Whose medical and dental expenses can you include? You can include medical and dental bills you paid in 2016 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
- Your child whom you don't claim as a dependent because of the rules for children of divorced or separated pa-
- Any person you could have claimed as a dependent on your return except that person received \$4,050 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 2016 return.

Example. You provided over half of your mother's support but can't claim her as a dependent because she received wages of \$4,050 in 2016. You can include on line 1 any medical and dental expenses you paid in 2016 for your mother.

Insurance premiums for certain nondependents. 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 2016 for medical or dental expenses you paid in 2016, reduce your 2016 expenses by this amount. If you received a reimbursement in 2016 for prior year medical or dental expenses, don't reduce your 2016 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. 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.

Line 3

Multiply line 2 by 10%. But, if either you or your spouse was born before January 2, 1952, multiply line 2 by 7.5%. The 7.5% rate applies whether you file a joint or separate return as long as one spouse was born before January 2, 1952.



If you are claiming the 7.5% threshold amount for medical CAUTION and dental expenses, make sure

you check the appropriate box(es) on line 39a of Form 1040 for your situation. If you can't check a box on line 39a of Form 1040, but either you or your spouse was born before January 2, 1952, attach a statement to your return indicating that you are applying the 7.5% threshold because you or your spouse meets the requirements.

Death before age 65. A taxpayer is considered to be age 65 on the day before the taxpayer's 65th birthday. If the taxpayer wasn't age 65 or older at the time of death, the 7.5% threshold doesn't apply for that taxpaver or the spouse of that taxpayer who is under age 65. For example, a taxpayer who was born on February 14, 1951, dies on February 13, 2016. The taxpaver is considered age 65 at the time of death and the 7.5% threshold applies. However, if the taxpayer died on February 12, 2016, the taxpayer isn't considered age 65 and the 7.5% threshold doesn't apply.

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. But see *Line 28*, later.
- 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 income taxes. You can't deduct both.

State and Local Income Taxes

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 next.

- State and local income taxes withheld from your salary during 2016. 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 2016 for a prior year, such as taxes

paid with your 2015 state or local income tax return. Don't include penalties or interest.

- State and local estimated tax payments made during 2016, including any part of a prior year refund that you chose to have credited to your 2016 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 2016, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2016. 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 2016 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. Don't 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 2016 for amounts paid in 2016, reduce your actual 2016 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2016 for prior year purchases, don't reduce your 2016 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 2016 Optional State Sales Tax Table and the 2016 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 deduction.

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

Line 1. If you lived in the same state for all of 2016, enter the applicable amount, based on your 2016 income and exemptions, from the 2016 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 2016 income. If mar-

ried filing separately, don't include your spouse's income. Your 2016 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.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Don't include
 - 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 2016, look up the table amount for each state using the rules stated earlier. 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 2016 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 2016 that imposed a local general sales tax, don't 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, 2016 (244 days), and in State B from September 1 through December 31, 2016 (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.

If none of the localities in which you lived during 2016 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 2016, enter the applicable amount, based on your 2016 income and exemptions, from the 2016 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 2016 income. See the instructions for line 1 of the worksheet to figure your 2016 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 2016, 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 2016 and the denominator is the total number of days in the vear (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 worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2016 (244 days), and in Locality 2 from September 1 through December 31, 2016 (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 7.5000%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.5000%.

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 in-

clude 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 2016? If you checked the "Yes" box and your local general sales tax rate changed during

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

Keep for Your Records



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 2016, or ✓ Had any nontaxable income in 2016.
1. Enter your state general sales taxes from the 2016 Optional State Sales Tax Table
Next. If, for all of 2016, 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 2016?
No. Enter -0 2. S
Yes. Enter your base local general sales taxes from the 2016 Optional Local Sales Tax Tables.
3. Did your locality impose a local general sales tax in 2016? 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 2016, 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 2016, 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

2016, 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 2016 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, 2016 (274 days). The rate increased to 1.75% for the period from October 1 through December 31, 2016 (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: $1.75 \times 92/366 = \underline{0.440}$ Total = 1.189

What if you lived in more than one locality in the same state during 2016? 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 2016 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 2016 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 2016 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, 2016 (244 days), and in Locality 2 from September 1 through December 31, 2016 (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 2016,

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 2016. 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 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 2016, 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 Hard-

est Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 6.

Include taxes (state, local, or foreign) 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 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 2016.

If you sold your home in 2016, 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 charges,

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.

Refunds and rebates. If you received a refund or rebate in 2016 of real estate taxes you paid in 2016, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2016 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 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 48, for details.

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 line 33 of your Form 1040), 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. However, you don't have to allocate home mortgage interest if it is fully deductible, regardless of how the funds are used.

You allocate interest (other than fully deductible home mortgage 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 2016 that applies to any period after 2016, you can deduct only amounts that apply for 2016.

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

Lines 10 and 11

Home Mortgage Interest



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

est 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) next 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

- 1. You, or your spouse if filing jointly, 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 2016. 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, or your spouse if filing jointly, 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 2016. 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. If your Form 1098 shows any refund of overpaid interest, don't 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 the other person's Form 1098, report your share of the interest on line 11 (as explained in *Line 11*, later).

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 to your paper return explaining the difference and enter "See attached" to the right of line 10.



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 10.

Line 11

If you paid home mortgage interest and it wasn't reported to you on Form 1098, report your deductible mortgage interest on line 11.

If you paid home mortgage interest to the person from whom you bought the home, write that person's name, identifying number, and address on the dotted lines next to line 11. 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. You must also let the recipient know your SSN. If you don't show the required information about the recipient or let the recipient know your SSN, you may have to pay a \$50 penal-

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, attach a statement to your paper return listing 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, 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 ear-**TIP** ly, 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 5 of Form 1098 shows the amount of premiums you paid in 2016. 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 the other person's Form 1098, 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 2016.

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 2016 if the mortgage insurance contract was issued in 2016. Contact the mortgage insurance issuer to determine the deductible amount if it isn't included in box 5 of Form 1098.

Prepaid mortgage insurance premiums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2016, 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, don't 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 can't 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 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 isn't 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 2015.



Alaska Permanent Fund dividends, including those reported CAUTION on Form 8814, aren't investment 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 2016 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 online search tool *Exempt* Organizations Select Check to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data). You can access Exempt Organizations Select Check on IRS.gov. Click on Tools then on Exempt Organizations Select Check.

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 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.
- 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 statement from the charitable organization showing the information in (1) and

- 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 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

Mortgage Insurance Premiums Deduction Worksheet—Line 13

Keep for Your Records



	nego in cultural de	
Befo	Te you begin: \(\sqrt{\text{See}}\) 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 2016 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 isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 13. Don't complete the rest of this worksheet.	
	Yes. Subtract line 3 from line 2. If the result isn't 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.	
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	_

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. Don't 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 Can't 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 *Line 28*, later, for more information on gambling losses
 - Value of your time or services.
- Value of blood given to a blood
- The transfer of a future interest in tangible personal property (generally, until the entire interest has been transfer-
- 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 expense 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 value of 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. Don't attach the record to your tax return. Instead, keep it with your other tax records.

Line 17

Other Than by Cash or Check

Enter on line 17 the total value of your contributions of property other than by cash or check. 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 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 your total deduction for gifts of property is over \$500, you CAUTION gave less than your entire inter-

est 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

You may have contributions that you couldn't deduct in an earlier vear 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. The same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub. 526 for de-

Casualty and Theft Losses

Line 20

Complete and attach Form 4684 to figure the amount of your loss to enter on line 20.

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,
- 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, line 38.

Corrosive drywall losses. If you paid for repairs to your personal residence or household appliances because of corrosive drywall, 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 Can't Deduct

- Political contributions.
- Legal expenses for personal matters that don't produce taxable income.
- Lost or misplaced cash or proper-
- 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 and its instructions for details.
 - Fines and penalties.
- Expenses of producing tax-exempt

Line 21

Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you weren't reimbursed. (Amounts your employer included in box 1 of your Form W-2 aren't 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 doesn't 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, doesn't

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

If you don't 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 to your paper return showing the type and amount of each expense. Enter the total of all these expenses on



Don't include on line 21 any educator expenses you deducted CAUTION 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 aren't suitable for ordinary
- 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 jour-
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you don't get
- Certain business use of part of your home. For details, including limits that apply, use <u>TaxTopic 509</u> (see the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For details, use TaxTopic 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 CAUTION 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 don't 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 to your paper return 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 to your paper return showing the type and amount of each expense. Enter one total on line 28.

- 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 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.
- A deduction for amortizable bond premium (for example, a deduction allowed for a bond premium carryforward or a deduction for amortizable bond pre-

mium 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.

For more details, see Pub. 529.

Total Itemized Deductions

Line 29

Use the <u>Itemized Deductions Worksheet</u>, to figure the amount to enter on line 29 if the amount on Form 1040, line 38, is over \$311,300 if married filing jointly or qualifying widow(er); \$285,350 if head of household; \$259,400 if single; or \$155,650 if married filing separately.

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.

Itemized Deductions Worksheet—Line 29



1.	Enter the total of the amounts from Schedule A, lines 4, 9, 15, 19, 20, 27, and 28	1
2.	Enter the total of the amount from Schedule A, lines 4, 14, and 20, plus any gambling and casualty or theft losses included on line 28	
	Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 28.	
3.	Is the amount on line 2 less than the amount on line 1?	_
	Your deduction isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. Don't complete the rest of this worksheet.	
	Yes. Subtract line 2 from line 1	3.
4.	Multiply line 3 by 80% (0.80)	
5.	Enter the amount from Form 1040, line 38	_
6.	Enter \$311,300 if married filing jointly or qualifying widow(er); \$285,350 if head of household; \$259,400 if single; or \$155,650 if married filing separately 6.	
7.	Is the amount on line 6 less than the amount on line 5?	
	Your deduction isn't limited. Enter the amount from line 1 of this worksheet on Schedule A, line 29. Don't complete the rest of this worksheet.	
	Yes. Subtract line 6 from line 5	_
8.	Multiply line 7 by 3% (0.03)	-
9.	Enter the smaller of line 4 or line 8	9.
10.	Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule A, line 29	10

2016 Optional State Sales Tax Tables

Inco				Exemp	tions					Exemp	tions					Exemp	tions		
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
		Alabama			1	4.0000%		Arizona			2	5.6000%		Arkansas				6.5000%	
\$0 \$20,000	\$20,000 \$30,000	223 337	255 384	277 416	294 441	309 462	329 492	231 378	250 408	262 428	271 444	279 456	290 473	314 500	344 549	364 580	378 604	391 624	407 651
\$30,000	\$40,000	397	452	489	518	543	577	460	496	520	538	553	574	602	660	698	727	751	783
\$40,000 \$50,000	\$50,000 \$60,000	449 496	510 562	552 608	584 643	611 673	650 715	532 598	573 644	601 675	622 699	640 718	664 745	690 771	757 846	801 895	834 932	862 962	899 1004
\$60,000 \$70,000	\$70,000	538	609 653	658	697 746	729	774 828	658	709 770	743 806	769 834	790	820 889	844 912	926	980 1059	1021	1054	1100
\$80,000	\$80,000 \$90,000	577 613	693	705 748	792	780 827	878	715 768	827	866	896	857 921	955	976	1001 1072	1134	1104 1181	1140 1220	1189 1273
\$90,000 \$100,000	\$100,000 \$120,000	647 693	732 782	789 844	835 892	872 932	925 988	818 887	881 954	923 999	955 1034	981 1062	1017 1101	1037 1118	1138 1228	1204 1299	1255 1353	1296 1398	1352 1459
\$120,000	\$140,000	753	849	915	966	1009	1070	977	1051	1100	1138	1169	1212	1225	1345	1423	1483	1532	1599
\$140,000 \$160,000	\$160,000 \$180,000	808 860	910 967	980 1041	1036 1100	1081 1148	1146 1217	1062 1141	1142 1227	1195 1284	1236 1328	1270 1364	1317 1414	1325 1418	1455 1558	1540 1649	1605 1718	1657 1774	1730 1852
\$180,000 \$200,000	\$200,000 \$225,000	908 959	1021 1077	1099 1159	1160 1223	1211 1277	1283 1352	1217 1297	1308 1394	1369 1458	1416 1508	1454 1549	1507 1605	1507 1600	1656 1758	1752 1861	1826 1939	1886 2003	1969 2091
\$225,000	\$250,000	1014	1138	1223	1291	1347	1426	1383	1486	1555	1608	1651	1712	1701	1868	1978	2061	2129	2223
\$250,000 \$275,000	\$275,000 \$300,000	1065 1114	1195 1249	1284 1342	1355 1415	1413 1477	1496 1563	1465 1545	1574 1659	1647 1736	1703 1794	1749 1843	1812 1910	1796 1887	1973 2074	2089 2196	2177 2288	2249 2364	2348 2468
\$300,000	or more	1409	1573	1687	1777	1852	1958	2027	2176	2275	2351	2413	2500	2439	2681	2839	2959	3057	3192
Inco \$0	\$20,000	California	312	326	336	7.5000%	357	Colorado 113	121	127	131	2.9000%	138	Connectice 272	ut 293	307	317	6.3500% 325	337
\$20,000	\$30,000	292 481	514	536	553	345 567	586	183	195	203	209	214	221	440	475	497	514	528	547
\$30,000 \$40,000	\$40,000 \$50,000	585 678	626 725	653 756	673 779	690 799	713 825	220 253	235 270	245 281	252 290	258 296	266 306	532 613	574 662	602 694	622 718	639 737	662 763
\$50,000 \$60,000	\$60,000 \$70,000	763 841	815 899	850 936	876 966	898 989	928 1022	284 311	302 331	314 345	324 355	331 363	342 375	687 754	742 815	778 854	804 884	826 908	856 941
\$70,000	\$80,000	915	976	1018	1049	1075	1110	337	359	373	384	393	405	817	884	926	958	984	1020
\$80,000 \$90,000	\$90,000 \$100,000	984 1049	1050 1120	1094 1166	1128 1202	1155 1232	1194 1273	361 384	384 408	399 425	411 437	421 447	434 461	877 933	948 1009	994 1058	1028 1094	1056 1124	1095 1165
\$100,000 \$120,000	\$120,000 \$140,000	1137 1254	1214 1338	1264 1394	1303 1436	1335 1471	1379 1520	415 456	441 484	458 503	472 517	483 529	498 546	1008 1108	1091 1199	1144 1257	1184 1301	1216 1337	1260 1386
\$140,000	\$160,000	1365	1455	1516	1562	1600	1652	494	524	545	560	573	591	1202	1300	1364	1412	1451	1504
\$160,000 \$180,000	\$180,000 \$200,000	1468 1567	1565 1670	1630 1739	1679 1792	1720 1835	1776 1895	530 564	562 598	584 621	600 639	614 653	633 673	1289 1373	1395 1486	1464 1559	1515 1614	1557 1658	1614 1719
\$200,000 \$225,000	\$225,000 \$250,000	1671 1783	1781 1900	1854 1978	1910 2038	1956 2087	2020 2155	600 638	636 676	660 702	679 722	694 738	715 761	1461 1555	1581 1684	1659 1767	1717 1829	1765 1880	1830 1949
\$250,000	\$275,000	1891	2015	2097	2160	2212	2284	675	715	742	763	780	804	1645	1782	1870	1936	1989	2063
\$275,000	\$300,000	1994	2125	2211	2278	2332	2408	710	752	781	802	820	845		1876	1969	2038	2095	
\$300,000	or more	2626	2795	2907	2994	3065	3164	924	977	1013	1041	1064	1095	1732 2258	2447	2568	2660	2734	2172 2836
Inco	ome	District of	f Columb	2907 Dia	2994 4	3065 5.7500%	3164	924 Florida	977	1013	1041 1	1064 6.0000%	1095	2258 Georgia	2447	2568	2660 2	2734 4.0000%	2836
				2907	2994	3065		924				1064		2258			2660 2 181 292	2734	
\$0 \$20,000 \$30,000	\$20,000 \$30,000 \$40,000	171 284 348	184 307 376	2907 Dia 194 323 395	2994 4 201 335 410	3065 5.7500% 207 345 422	216 360 440	924 Florida 254 418 509	977 272 447 544	284 467 568	1041 1 293 482 586	301 494 600	311 510 621	2258 Georgia 155 251 304	167 270 326	2568 175 282 341	2660 2 181 292 352	2734 4.0000% 186 299 361	193 310 374
\$0 \$20,000 \$30,000 \$40,000 \$50,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000	171 284 348 404 456	184 307 376 437 493	2907 Dia 194 323 395 459 518	2994 4 201 335 410 476 537	3065 5.7500% 207 345 422 491 553	216 360 440 511 576	924 Florida 254 418 509 589 662	977 272 447 544 630 708	284 467 568 657 739	1041 1 293 482 586 678 762	301 494 600 695 781	311 510 621 718 807	2258 Georgia 155 251 304 350 392	167 270 326 375 420	2568 175 282 341 392 439	2660 2 181 292 352 405 453	2734 4.0000% 186 299 361 415 465	193 310 374 430 481
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000	171 284 348 404 456 504	184 307 376 437 493 544	2907 194 323 395 459 518 572	2994 201 335 410 476 537 593	3065 5.7500% 207 345 422 491 553 611	216 360 440 511 576 637	924 Florida 254 418 509 589 662 730	977 272 447 544 630 708 780	284 467 568 657 739 814	1041 293 482 586 678 762 839	301 494 600 695 781 860	311 510 621 718 807 889	2258 Georgia 155 251 304 350 392 431	167 270 326 375 420 461	2568 175 282 341 392 439 482	2660 2 181 292 352 405 453 497	2734 4.0000% 186 299 361 415 465 510	193 310 374 430 481 528
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000	171 284 348 404 456 504 549 591	184 307 376 437 493 544 592 638	2907 194 323 395 459 518 572 622 670	2994 4 201 335 410 476 537 593 646 696	3065 5.7500% 207 345 422 491 553 611 666 717	216 360 440 511 576 637 693 747	924 Florida 254 418 509 589 662 730 793 852	977 272 447 544 630 708 780 848 911	284 467 568 657 739 814 884 950	1041 293 482 586 678 762 839 912 980	1064 6.0000% 301 494 600 695 781 860 934 1004	311 510 621 718 807 889 966 1038	2258 Georgia 155 251 304 350 392 431 467 501	167 270 326 375 420 461 500 536	2568 175 282 341 392 439 482 521 559	2660 2 181 292 352 405 453 497 538 577	2734 4.0000% 186 299 361 415 465 510 552 592	2836 193 310 374 430 481 528 571 612
\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000	171 284 348 404 456 504 549 591 631 686	184 307 376 437 493 544 592 638 681 740	2907 5ia 194 323 395 459 518 572 622 670 716 778	2994 201 335 410 476 537 593 646 696 743 807	3065 5.7500% 207 345 422 491 553 611 666 717 766 832	216 360 440 511 576 637 693 747 797 866	924 Florida 254 418 509 589 662 730 793 852 909 985	977 272 447 544 630 708 780 848 911 972 1053	284 467 568 657 739 814 884 950 1013 1098	1041 293 482 586 678 762 839 912 980 1045 1132	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160	311 510 621 718 807 889 966 1038 1106 1199	2258 Georgia 155 251 304 350 392 431 467 501 533 576	2447 167 270 326 375 420 461 500 536 570 616	2568 175 282 341 392 439 482 521 559 595 642	2660 2 181 292 352 405 453 497 538 577 614 663	2734 4.0000% 186 299 361 415 465 510 552 592 629 680	193 310 374 430 481 528 571 612 651 703
\$1000 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000	\$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000	171 284 348 404 456 504 549 591 631 686 758	184 307 376 437 493 544 592 638 681 740 818	2907 194 323 395 459 518 572 622 670 716 778 859	2994 201 335 410 476 537 593 646 696 743 807 892	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919	216 360 440 511 576 637 747 797 866 957	924 Florida 254 418 509 589 662 730 793 852 909 985 1085	977 272 447 544 630 708 780 848 911 972 1053 1160	284 467 568 657 739 814 884 950 1013 1098 1210	1041 293 482 586 678 762 839 912 980 1045 1132 1247	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278	1095 311 510 621 718 807 889 966 1038 1106 1199 1321	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633	2447 167 270 326 375 420 461 500 536 570 616 676	2568 175 282 341 392 439 482 521 559 595 642 705	2660 2 181 292 352 405 453 497 538 577 614 663 728	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746	2836 193 310 374 430 481 528 571 612 651 703 771
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$90,000 \$100,000 \$120,000 \$140,000 \$160,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$120,000 \$140,000 \$160,000 \$160,000	171 284 348 404 456 504 549 591 631 686 758 826 889	184 307 376 437 493 544 592 638 681 740 818 891 960	2907 194 323 395 459 518 572 622 670 716 778 859 936 1009	2994 4 201 335 410 476 537 593 646 696 743 807 892 972 1047	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079	216 360 440 511 576 637 693 747 797 866 957 1043 1123	924 Florida 254 418 509 589 662 730 793 852 909 985 1085 1180 1269	272 447 544 630 708 788 911 972 1053 1160 1261 1356	284 467 568 657 739 814 884 950 1013 1098 1210 1315 1414	1041 1 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390 1494	311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737	2447 167 270 326 375 420 461 500 536 570 616 676 733 786	2568 175 282 341 392 439 482 521 559 595 642 705 820	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 845	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746 808 808	193 310 374 430 481 528 571 612 651 703 771 836 896
\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000	\$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$70,000 \$90,000 \$100,000 \$140,000 \$160,000	District of 171 284 348 404 456 504 549 591 631 686 758 826	184 307 376 437 493 544 592 638 681 740 818 891	2907 194 323 395 459 518 572 622 670 716 778 859 936	2994 4 201 335 410 476 537 593 646 696 743 807 892 972	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001	216 360 440 511 576 637 747 797 866 957 1043 1123 1200 1282	924 Florida 254 418 509 589 662 730 793 852 909 985 1085 1180	977 272 447 544 630 708 780 848 911 972 1053 1160 1261	284 467 568 657 739 814 884 950 1013 1098 1210 1315	1041 1 293 482 586 678 762 839 912 980 1045 1132 1247 1356	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390	311 510 621 718 807 889 966 1038 1106 1199 1321 1436	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687	2447 167 270 326 375 420 461 500 536 570 616 676 733	2568 175 282 341 392 439 482 521 559 595 642 705 765	2660 2 181 292 352 405 453 497 538 577 614 663 728 789	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746 808	193 310 374 430 481 528 571 612 651 703 771 836
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,0	\$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$70,000 \$80,000 \$110,000 \$120,000 \$140,000 \$140,000 \$180,000 \$200,000 \$225,000	171 284 348 404 456 504 549 591 631 686 758 826 889 951 1015	184 307 376 437 493 544 592 638 681 740 818 891 960 1026 1095 1171	2907 194 323 395 459 518 572 622 670 716 778 859 936 1009 1078 1151 1230	2994 4 201 335 410 476 537 593 646 696 743 807 892 972 1047 1119 1195 1277	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315	216 360 440 511 576 637 747 797 866 957 1043 1123 1200 1282 1370	924 Florida 254 418 509 662 730 852 909 985 1085 1180 1269 1354 1443	977 272 447 544 630 708 780 848 911 972 1053 1160 1261 1356 1447 1542 1645	284 467 568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715	1041 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390 1494 1593 1698 1812	311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737 784 835 889	2447 167 270 326 375 420 536 570 616 676 733 786 837 890 948	2568 175 282 341 392 439 482 521 559 642 705 765 820 872 928 988	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 845 900 957 1018	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746 808 867 922 980 1043	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$160,000 \$180,000 \$200,000 \$225,000 \$275,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$200,000 \$225,000 \$255,000 \$3275,000	171 284 348 404 456 504 549 591 631 688 826 889 951 1015 1085 1152 1216	184 307 376 437 493 544 592 638 681 740 818 891 1026 1095 1171 1243 1312	2907 194 323 395 518 572 622 670 716 778 859 936 1009 1151 1230 1306 1379	2994 4 201 335 410 476 537 593 646 696 743 807 892 972 1047 1119 1195 1277 1355 1431	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396	216 360 440 511 576 637 693 747 797 866 957 1043 1123 1200 1282 1370 1454 1535	924 Florida 254 418 509 589 662 730 793 852 909 985 1180 1269 1354 1443 1540 1632 1721	977 272 447 544 630 708 788 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838	284 467 568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 1916	1041 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920 2024	311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 576 633 577 84 835 889 940 990	2447 270 326 375 420 461 500 536 570 616 676 733 786 837 890 948 1003 1055	2568 175 282 341 392 439 482 521 559 595 642 705 765 820 872 928 988 1044 1099	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 845 900 957 1018 1077 1133	2734 4.0000% 186 299 361 415 465 510 552 592 680 746 808 867 922 980 1043 1103	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 896 1013 1078 10
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$180,000 \$250,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$140,000 \$140,000 \$180,000 \$225,000 \$225,000 \$275,000 \$300,000 or more	District of 171 284 348 404 4456 504 549 591 631 686 758 826 889 951 1015 1085	184 307 376 437 493 544 592 638 681 740 818 891 1026 1026 1025	2907 bia 194 323 395 518 572 622 670 716 778 859 936 1009 1078 1151 1230 1306	2994 4 201 335 410 476 537 593 646 696 743 807 892 972 1047 1119 1195 1277 1355 1431 1894	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396	216 360 440 511 576 637 747 797 866 957 1043 1123 1200 1282 1370 1454	924 Florida 254 418 509 662 730 852 909 985 1180 1269 1354 1443 1540	977 272 447 544 630 708 780 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743	284 467 568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817	1041 293 482 586 678 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768 1873	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920	311 510 621 718 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737 784 835 889 940	2447 270 326 375 420 461 500 536 676 733 786 837 890 948 1003	2568 175 282 341 392 439 482 521 559 595 642 705 765 820 872 928 988 1044	2660 2 181 292 352 405 453 497 614 663 728 789 845 900 957 1018 1077 1133 1473	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746 808 867 922 980 1043 1103	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1140
\$0 \$20,000 \$30,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$250,000 \$250,000 \$250,000 \$300,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$1120,000 \$140,000 \$140,000 \$225,000 \$225,000 \$275,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000 \$300,000	District of 171 284 348 404 456 504 591 631 686 758 826 889 951 1015 1152 1216 1610 Hawaii 263	184 307 376 437 493 544 592 638 681 740 818 891 1026 1026 1025 1171 1243 1312 1737	2907 194 323 395 459 518 572 622 670 716 6109 1078 1151 1230 1306 1379 1825	2994 201 335 410 476 537 593 646 696 743 807 892 972 1047 1119 1195 1277 1355 1431 1894 1,6	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396 1474 1951 4.0000%	3164 216 360 440 511 576 637 747 797 866 957 1043 1123 1200 1282 1370 1454 1535 2032	924 Florida 254 418 509 509 662 730 793 852 909 985 1085 1180 1269 1354 1443 1540 1632 1721 2261 Idaho 338	977 272 447 544 630 708 780 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838 2415	284 467 568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 1916 2516	1041 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975 2594	1064 6.0000% 301 494 6000 695 781 8600 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920 2024 2657 6.0000%	311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091 2745	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737 784 835 889 940 1291 Illinois	2447 270 326 375 420 536 570 616 676 733 786 837 890 948 1003 1055 1374	2568 175 282 341 392 439 482 521 559 595 642 705 820 872 928 898 1044 1099 1430	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 845 900 957 1018 1077 1133 1473	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746 808 867 922 980 1043 1103 1151 1509 6.2500%	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1140 1199 1558
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$160,000 \$180,000 \$225,000 \$225,000 \$275,000 \$300,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$140,000 \$140,000 \$180,000 \$220,000 \$225,000 \$225,000 \$375,000 \$375,000 \$300,000 or more	District of 171 284 348 404 4456 504 549 591 631 686 758 826 889 951 1015 1085 1152 1216 1610 Hawaii	184 307 376 437 493 544 592 638 681 740 1026 1095 1171 1243 1312 1737	2907 194 323 395 459 518 572 622 670 716 778 859 936 1009 1078 1151 1230 1306 1309 1379 1825	2994 4 201 335 410 476 537 593 646 696 743 807 892 972 1047 11195 1277 1355 1431 1894	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396 1474 1951 4.0000%	216 360 440 511 576 637 693 747 797 866 957 1043 1123 1200 1282 1370 1454 1535 2032	924 Florida 254 418 509 589 662 730 793 852 909 985 1180 1269 1354 1443 1540 1632 1721 2261 Idaho	977 272 447 544 630 708 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838 2415	284 467 568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 1916 2516	1041 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975 2594	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920 2024 2657 6.0000%	311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091 2745	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 576 889 940 990 1291 Illinois	2447 270 326 375 420 461 500 536 570 616 676 733 786 837 890 948 1003 1055 1374	2568 175 282 341 392 439 482 521 559 642 705 820 872 928 988 1044 1099 1430	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 845 900 957 1018 1077 1133 1473 2	2734 4.0000% 186 299 361 415 465 510 552 592 680 746 808 867 922 980 1043 1103 1161 1509	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1149 1558
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$120,000 \$180,000 \$180,000 \$250,000 \$250,000 \$275,000 \$300,000 \$300,000 \$300,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$1120,000 \$140,000 \$140,000 \$225,000 \$225,000 \$275,000 \$30,00	District of 171 284 348 404 456 504 591 631 686 758 826 889 951 1015 1152 1216 1610 Hawaii 263 402 476 540	184 307 376 437 493 544 592 638 681 740 818 891 1026 1026 1075 1171 1243 1312 1737	2907 194 323 395 518 572 622 670 716 6109 1078 1151 1230 1306 1379 1825	2994 201 335 410 476 537 593 646 696 743 807 892 972 1047 1119 1195 1277 1355 1431 1894 1,6 340 520 615 697	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396 1474 1951 4.0000% 355 543 642 728	3164 216 360 440 511 576 637 747 797 866 957 1043 1123 1200 1282 1370 1454 1535 2032 376 575 680 770	924 Florida 254 418 509 589 662 730 99 985 1180 1269 1354 1443 1540 1632 1721 1721 17261 Idaho 338 514 607 688	977 272 447 544 630 708 780 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838 2415	284 467 568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 1916 2516	1041 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975 2594 142 668 787 788	1064 6.0000% 301 494 6000 695 781 8600 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920 2024 2657 6.0000%	1095 311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091 2745 493 742 873 985	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737 784 835 889 940 1291 Illinois 241 386 466 535	2447 167 270 326 375 420 536 570 616 676 673 786 837 890 948 1003 1055 1374	2568 175 282 341 392 439 482 521 559 595 642 705 820 872 928 808 1044 1099 1430	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 900 957 1018 1077 1133 1473 2 287 457 549 630	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746 808 867 922 980 1043 1103 1161 1509 6.2500%	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1140 1199 1558
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\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$140,000 \$225,000 \$225,000 \$275,000 \$300,000 \$40,000 \$40,000 \$40,000 \$50,000 \$10,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$100,000 \$140,000 \$140,000 \$140,000 \$120,000 \$225,000 \$225,000 \$275,000 \$300,000 \$275,000 \$300,000 \$275,000 \$70,000 \$100,000 \$100,000 \$275,000 \$275,000 \$275,000 \$275,000 \$275,000 \$300,000 \$275,000 \$300,000 \$275,000 \$3100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$1100,000 \$1100,000 \$1100,000 \$1100,000	District of 171 284 348 404 456 504 591 631 686 758 826 889 951 1015 1152 1216 Hawaii 263 402 476 540 597 649 696 741 783 838	184 307 376 437 493 544 592 638 681 740 818 891 960 1026 1095 1171 1243 1312 1737	2907 194 323 395 459 518 572 622 670 716 778 859 936 1009 1078 1151 1230 1306 1379 1825 322 492 582 660 730 793 851 905 956 1024 1113	2994 4 201 335 410 476 537 646 696 743 807 892 1047 11195 1277 1355 1431 1894 1,6 340 520 615 697 770 888 956 1009 1081 1175 1262	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396 4.0000% 355 543 642 728 804 807 807 907 1053 1128 1128 1128 1128	3164 216 360 440 511 576 637 797 866 957 1043 1123 1230 1282 1370 1454 1535 2032 376 575 680 770 851 924 992 1055 1115 1194 1294 1294 1295	924 Florida 254 418 509 589 662 730 793 852 909 985 1180 1269 1354 1443 1540 1632 1721 2261 Idaho 338 514 607 688 760 826 886 943 996 1067 1160 1246	977 272 447 534 630 708 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838 2415 385 584 688 778 859 932 1000 1063 1122 1201 1304	284 4467 7568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 1916 2516	1041 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975 2594 442 668 787 889 980 1045 1139 1	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920 2024 2657 6.0000% 463 699 822 929 1024 1110 1189 1263 1332 1425 1545	1095 311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091 2745 493 742 873 985 1086 1177 1260 1338 1411 1509 1636 1759	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737 784 835 889 940 1291 Illinois 241 386 466 535 599 657 711 762 810 874	2447 167 270 326 375 420 536 576 616 676 6733 786 837 789 948 1003 1055 1374 262 418 503 578 648 676 887 788 688 788 7	2568 175 282 341 392 439 482 521 559 642 705 820 872 928 988 1044 1099 1430 276 440 529 607 678 743 803 860 913 985 1086	2660 2 181 292 352 405 453 497 538 577 614 663 728 845 900 957 1018 1077 1133 1473 2 287 457 549 630 703 833 891 946 1021 1118	2734 4.0000% 186 299 361 415 465 510 552 592 680 746 808 867 922 980 1043 1103 1161 1509 6.2500% 296 471 566 649 724 793 857 917 974 1050 11500 11245	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1140 1199 1558 309 490 589 675 753 825 891 953 1019
\$00,000 \$100,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$160	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$100,000 \$120,000 \$225,000 \$275,000 \$275,000 \$30,000 \$70,000 \$210,000 \$180,000 \$180,000 \$180,000 \$100,000 \$180,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$1100,000 \$1100,000 \$1100,000 \$1100,000 \$1100,000 \$1100,000 \$1200,000 \$	District of 171 284 348 404 456 504 591 631 686 758 826 889 951 1015 1085 1152 1216 1610 Hawaii 263 402 476 540 597 649 696 6741 783 838 838 911 979 1042 1101	f Columb 184 307 376 493 544 493 544 592 638 681 740 818 891 960 1026 1095 1171 1243 1312 1737 298 456 540 612 677 735 789 887 950 1032 1109 1180 11247	2907 194 323 395 459 518 572 622 670 716 778 859 936 1009 1078 1151 1230 1306 1379 1825 322 492 582 660 730 793 851 905 956 1024 1113 1195 1272 1344	2994 201 335 410 476 537 593 646 696 696 743 807 892 1047 1119 1195 1277 1355 1431 1894 1,6 340 615 697 770 837 898 956 1009 1081 1175 1262 1342 1419	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396 1474 1951 4.0000% 355 543 642 728 804 873 937 1053 1128 1206 1317 1401	3164 216 360 440 511 576 637 797 866 957 1043 1123 1200 1282 1370 1454 1535 2032 376 680 770 851 1924 992 1055 1115 1194 1197 11	924 Florida 254 418 509 589 662 730 793 852 909 985 1085 1180 1269 1354 1443 1540 1632 1721 2261 Idaho 338 514 607 688 607 688 943 996 1067 1160 1246 1327 1160 1246	977 272 447 534 630 708 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838 2415 385 584 688 778 932 1000 1063 1122 1201 1304 1401 1490 1574	284 4467 7568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 743 840 927 1005 1078 1145 1145 1209 1293 1403 1506 1601 1691	1041 293 482 586 678 762 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975 2594 1 442 668 787 889 980 1062 1139 1139 1247 1356 1458 1555 1555 1657 1768 1873 1975 2594 1427 1438 1549 15	1064 6.0000% 301 494 6000 695 781 860 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920 2024 2657 6.0000% 463 699 822 929 1024 1110 1189 1263 1332 1425 1545 1658 1761 1859	1095 311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091 2745 493 742 873 985 1086 1177 1260 1338 1411 1599 1636 1754 1646 1755 1872 1983 1086 1177 1260 1378 1477 1486 1497 1498	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737 784 835 889 940 990 1291 Illinois 241 386 466 535 599 657 711 762 810 874 959 1040 1114 11186	2447 167 270 326 375 420 461 500 536 676 676 678 837 786 837 890 948 1003 1055 1374 262 418 503 578 646 708 768 708 769 708 708 708 709 708 709 708 709 709 709 709 709 709 709 709	2568 175 282 341 392 439 482 521 559 642 705 820 872 928 988 1044 1099 1430 276 440 529 607 743 803 985 743 803 913 985 1080 1169 1252 1331	2660 2 181 292 352 405 453 497 538 577 614 663 728 845 900 957 1018 1077 1133 1473 2 287 457 549 630 703 3770 833 891 946 1021 1118 1210 1296 1377	2734 4.0000% 186 299 361 415 465 510 552 592 680 746 808 867 792 920 980 1043 1161 1509 6.2500% 296 471 974 1050 1150 1150 1245 1332 1416	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1149 1558 309 490 589 675 753 825 891 1012 1091 1195 1293 1384 1470
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$120,000 \$180,000 \$120,000 \$180,000 \$180,000 \$180,000 \$180,000 \$180,000 \$180,000 \$180,000 \$180,000 \$180,000 \$180,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$120,000 \$77,000 \$225,000 \$180,000 \$100,000 \$100,000 \$120,000 \$140,000 \$120,000 \$140,000 \$120,000 \$140,000 \$120,000 \$140,000 \$120,000 \$140,000 \$120,000 \$140,000 \$120,000	District of 171 284 348 404 456 504 459 591 631 686 758 826 889 951 1015 1152 1216 1610 Hawaii 263 402 476 540 597 649 696 741 783 838 911 979 1042 1101 1163 1230	Tolumb 184 307 376 437 493 544 592 638 681 740 818 891 1026 1096 1095 1171 1243 1312 1737 298 456 540 612 677 735 789 839 887 950 1032 1109 1180 1247 1317	2907 oia 194 323 395 518 572 622 670 716 616 716 6109 1078 1151 1230 1306 1379 1825 322 492 582 660 730 793 851 905 61024 1113 1195 1272 1344 1419 1500	2994 4 201 335 410 476 537 593 646 696 743 807 892 972 1047 1119 1195 1277 1355 1431 1894 1,6 340 520 615 697 770 837 770 837 898 956 1009 1081 1175 1262 1342 1419 1498	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396 1474 1951 4.0000% 355 543 642 728 804 873 937 997 1053 1128 1226 1317 1401 1480 1563	3164 216 360 440 511 576 637 747 797 866 957 1043 1123 1200 1282 1370 1454 1535 2032 376 575 680 770 851 994 992 1055 11194 1297 1393 1482 1566 1654 1748	924 Florida 254 418 589 662 730 99 985 1085 1180 1269 1354 1443 1540 1632 1721 2261 Idaho 886 943 996 686 943 996 1067 1160 1246 1327 1403 1482 1567	977 272 447 544 630 708 780 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838 2415 385 584 688 778 859 932 1000 1063 1122 1201 1304 1401 1490 1574 1662 1756	284 4467 568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 1916 2516 417 631 743 840 927 1005 1078 1145 1293 1403 1506 1601 1691 1785 1885	1041 293 482 586 678 762 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975 2594 142 668 787 787 889 980 1062 1139 1210 1210 1210 1216 1365 1481 1589 1689 1783 1881 1897	1064 6.0000% 301 494 6000 695 781 8600 934 1004 1071 1160 1278 13900 1494 1593 1698 1812 1920 2024 2657 6.0000% 463 699 822 292 1024 1110 1189 1263 1332 1425 1545 1658 1761 1859 1962 2071	1095 311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091 2745 493 742 873 985 1086 1177 1260 1338 1411 1509 1636 1759 1750	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 687 737 784 835 889 940 1291 Illinois 241 386 466 535 599 657 711 762 810 874 959 1040 1114 1186 1260 1341	2447 270 326 375 420 536 570 616 676 673 3786 837 890 948 1003 1055 1374 262 418 503 578 646 708 820 871 940 1031 1116 1196 1271 1351 1437	2568 175 282 341 392 439 482 521 559 595 642 705 872 928 988 1044 1099 1430 276 440 529 607 678 743 803 860 913 985 1080 1169 1152 1331 1414 1503	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 845 900 957 1018 1077 1133 1473 2 287 457 549 630 703 770 833 891 946 1021 1118 1210 1296 1377 1463 1555	2734 4.0000% 186 299 361 415 465 510 552 592 629 680 746 808 867 922 980 1043 1103 1161 1509 6.2500% 296 471 566 649 724 793 8857 917 974 1050 1150 1245 1332 1416 1598	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1140 1199 1558 309 490 589 675 753 825 891 953 1012 1091 1195 1293 1384 1470 1569
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$225,000 \$225,000 \$275,000 \$275,000 \$300,000 \$40,000 \$40,000 \$100,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$100,000 \$140,000 \$140,000 \$120,000 \$140,000 \$180,000 \$2250,000 \$275,000 \$300,000 \$275,000 \$300,000 \$275,000 \$300,000 \$275,000 \$100,000 \$275,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$110,000 \$110,000 \$110,000 \$110,000 \$110,000 \$110,000 \$110,000 \$110,000 \$110,000 \$120,000 \$120,000 \$225,000	District of 171 284 348 404 456 504 591 631 686 758 826 889 951 1015 1085 1152 1216 1610 Hawaii 263 402 476 540 597 649 696 6741 783 838 838 911 979 1042 1101 1163 1230	184 307 376 437 493 544 592 638 681 740 818 891 960 1026 1095 1171 1243 1312 1737	2907 2907 194 323 395 459 518 572 622 670 716 778 859 936 1009 1078 1151 1230 1306 1379 1825 322 492 582 660 730 793 851 905 956 1024 1113 1195 1272 1344	2994 4 201 335 410 476 537 646 696 743 807 892 1047 11195 1277 1355 1431 1894 1,6 340 520 615 697 770 888 956 1009 1081 1175 1262 1342 1419	3065 5.7500% 207 345 422 491 553 611 666 717 766 832 919 1001 1079 1153 1231 1315 1396 4.0000% 355 543 642 728 804 807 807 907 1053 1128 1128 1128 1128 1128 1128 1128 112	3164 216 360 440 511 576 637 747 797 866 957 1043 1123 1230 1282 1370 1454 1535 2032 376 575 680 770 851 1924 992 1055 1115 1194 1294 1292 1393 1494 1494 1595 1680 1797	924 Florida 254 418 509 589 662 730 793 852 909 985 1180 1269 1354 1443 1540 1632 1721 2261 Idaho 338 514 607 688 760 826 886 943 3996 1067 1160 1246 1327 1403	977 272 447 534 630 708 848 911 972 1053 1160 1261 1356 1447 1542 1645 1743 1838 2415 385 584 688 778 859 932 1000 1063 1122 1201 1304 1401 1490 1574 1662	284 4467 7568 657 739 814 884 950 1013 1098 1210 1315 1414 1508 1607 1715 1817 743 840 927 1005 1078 1145 1209 1293 1406 1601 1601 1601 1601 1601 1601	1041 293 482 586 678 762 839 912 980 1045 1132 1247 1356 1458 1555 1657 1768 1873 1975 2594 442 668 787 889 980 1045 1139 1210 1210 1365 1458 1	1064 6.0000% 301 494 600 695 781 860 934 1004 1071 1160 1278 1390 1494 1593 1698 1812 1920 2024 2657 6.0000% 463 699 822 929 1024 1110 1189 1263 1332 1425 1545 1658 1761 1859 1962	1095 311 510 621 718 807 889 966 1038 1106 1199 1321 1436 1543 1646 1755 1872 1983 2091 2745 493 742 873 985 1086 1177 1260 1338 1411 1509 1636 1755	2258 Georgia 155 251 304 350 392 431 467 501 533 576 633 576 633 577 84 835 889 940 1291 Illinois 241 386 535 599 657 711 762 810 874 959 1040 1114 1186 11260	2447 167 270 326 375 420 461 500 536 676 673 786 837 789 948 1003 1055 1374 262 418 503 578 646 820 987 1990 199	2568 175 282 341 392 439 482 521 559 642 705 820 872 928 988 1044 1099 1430 276 440 529 607 678 803 860 913 985 1086 1087	2660 2 181 292 352 405 453 497 538 577 614 663 728 789 845 900 957 1018 1077 1133 1473 2 287 457 549 630 703 891 770 833 891 1118 1021 1118 1210 1296 1377 1463	2734 4.0000% 186 299 361 415 465 510 552 592 680 746 808 867 922 980 1043 1103 1161 1509 6.2500% 296 471 1566 649 724 793 857 917 974 1050 11500 11245 1332 1416 1504	2836 193 310 374 430 481 528 571 612 651 703 771 836 896 953 1013 1078 1149 1558 309 490 490 1593 325 891 953 1012 1091 1195 1293 1384 1440 1561

Inco		Exemptions						Exemptions							Exemptions						
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		
Inco	ome	Indiana			4	7.0000%		Iowa			1	6.0000%		Kansas			1	6.5000%			
\$0	\$20,000	294	318	334	345	355	368	268	292	308	320	330	343	394	454	494	525	551	588		
\$20,000 \$30,000	\$30,000 \$40,000	464 555	502 600	526 630	544 651	559 669	580 694	433 523	473 572	499 603	518 627	534 646	557 673	597 703	686 808	747 879	793 934	832 979	887 1044		
\$40,000	\$50,000	635	687	720	745	765	793	602	658	695	723	745	776	795	913	992	1054	1106	1178		
\$50,000	\$60,000	707	764	802	830	852	883	675	738	778	810	835	870	877	1006	1094	1162	1219	1298		
\$60,000 \$70,000	\$70,000 \$80,000	773 834	835 901	876 945	906 978	931 1005	965 1041	741 802	810 878	855 926	889 964	917 994	955 1036	951 1019	1091 1169	1186 1270	1260 1349	1321 1415	1407 1507		
\$80,000	\$90,000	891	963	1010	1045	1003	1113	860	941	920	1034	1066	1111	1019	1241	1349	1433	1502	1600		
\$90,000	\$100,000	944	1021	1071	1108	1138	1180	915	1001	1057	1100	1134	1182	1142	1309	1423	1511	1584	1687		
\$100,000 \$120,000	\$120,000 \$140,000	1016 1111	1099 1201	1152 1260	1193 1304	1225 1339	1270 1388	989 1086	1082 1189	1143 1256	1189 1307	1227 1348	1278 1405	1221 1324	1400 1518	1521 1649	1615 1751	1694 1836	1803 1955		
\$140,000	\$160,000	1200	1297	1360	1408	1446	1499	1178	1289	1362	1417	1462	1524	1420	1628	1768	1877	1968	2095		
\$160,000	\$180,000	1282	1386	1453	1504	1545	1602	1263	1383	1461	1520	1569	1635	1509	1729	1878	1994	2090	2225		
\$180,000 \$200,000	\$200,000 \$225,000	1360 1442	1471 1559	1542 1635	1596 1692	1640 1739	1700 1802	1344 1430	1473 1566	1556 1655	1619 1722	1670 1777	1741 1853	1593 1680	1825 1925	1982 2090	2104 2219	2205 2325	2348 2475		
\$225,000	\$250,000	1530	1655	1735	1796	1845	1913	1522	1668	1763	1834	1893	1973	1774	2031	2206	2341	2454	2612		
\$250,000	\$275,000	1614	1745	1830	1894	1946	2017	1610	1764	1865	1941	2003	2088	1862	2132	2315	2457	2575	2741		
\$275,000 \$300,000	\$300,000 or more	1694 2175	1832 2352	1921 2466	1988 2552	2042 2622	2117 2719	1695 2206	1857 2419	1963 2558	2043 2663	2108 2748	2198 2866	1947 2446	2228 2798	2419 3036	2568 3221	2691 3375	2864 3592		
Inco		Kentucky			4	6.0000%		Louisiana			2	4.7514%		Maine			4	5.5000%			
\$0	\$20,000	237	255	267	276	284	295	204	219	229	236	243	251	181	194	203	209	215	223		
\$20,000	\$30,000	384	413	432	447	459	476	333	358	374	386	397	411	296	316	330	341	350	362		
\$30,000 \$40,000	\$40,000 \$50,000	465 536	499 576	522 602	540 622	555 639	575 662	405 468	435 502	454 525	469 542	481 556	498 576	359 415	383 443	400 462	413 477	423 489	438 506		
\$50,000	\$60,000	601	645	674	697	715	741	526	564	590	609	625	647	466	497	518	535	548	567		
\$60,000 \$70,000	\$70,000 \$80,000	661 716	709 768	741 803	765 829	786 851	814 881	579 629	621 674	649 704	670 727	687 746	711 772	512 556	547 593	570 618	588 637	603 653	623 676		
\$80,000	\$90,000	768	824	861	829 889	913	945	676	724	757	781	801	829	597	637	663	684	701	725		
\$90,000	\$100,000	818	877	916	946	971	1005	720	772	806	832	854	883	636	678	707	729	747	772		
\$100,000 \$120,000	\$120,000 \$140,000	885 973	948 1042	990 1088	1023 1123	1049 1153	1086 1193	780 859	836 920	873 961	901 992	924 1018	956 1053	689 759	734 808	765 841	788 867	808 889	835 918		
\$140,000	\$160,000	1056	1130	1180	1218	1250	1294	933	1000	1044	1078	1105	1144	824	877	913	941	965	997		
\$160,000	\$180,000	1133	1213	1266	1307	1341	1387	1003	1074	1122	1158	1187	1229	886	942	981	1011	1035	1070		
\$180,000 \$200,000	\$200,000 \$225,000	1207 1285	1292 1374	1348 1434	1391 1480	1427 1518	1477 1571	1069 1139	1145 1220	1196 1274	1234 1315	1266 1348	1310 1395	944 1006	1004 1069	1045 1113	1077 1147	1103 1174	1140 1213		
\$225,000	\$250,000	1369	1464	1527	1576	1616	1672	1215	1301	1358	1402	1438	1487	1072	1140	1186	1222	1251	1293		
\$250,000	\$275,000	1449	1549	1616	1667	1710	1769	1287	1378	1438	1485	1523	1575	1136	1207	1256	1293	1325	1368		
\$275,000 \$300,000	\$300,000 or more	1526 1994	1631 2127	1701 2217	1755 2287	1800 2344	1861 2423	1356 1778	1452 1903	1516 1986	1564 2049	1604 2101	1659 2173	1197 1569	1272 1665	1323 1730	1362 1781	1395 1823	1441 1883		
Inco	ome	Maryland			4	6.0000%		Massachu	setts		4	6.2500%		Michigan			4	6.0000%			
\$0	\$20,000	218	238	251	261	270	282	210	222	229	235	240	247	228	245	257	265	272	282		
\$20,000 \$30,000	\$30,000 \$40,000	358 436	389 472	410 498	426 517	440 534	459 557	336 404	354 425	365 439	374 450	382 459	392 471	367 444	394 476	412 497	426 513	437 527	453 545		
\$40,000	\$50,000	504	546	575	598	616	643	464	488	503	516	526	540	511	547	571	590	605	627		
\$50,000	\$60,000	566	613	646	671	692	721	519	544	562	576	587	602	572	612	639	660	677	700		
\$60,000 \$70,000	\$70,000 \$80,000	624 678	675 733	711 771	738 801	761 826	793 861	568 614	596 645	615 665	630 681	642 694	659 712	628 680	672 727	701 759	724 783	742 803	768 831		
\$80,000	\$90,000	728	787	828	860	887	924	658	690	712	728	742	762	729	780	813	839	860	890		
\$90,000 \$100,000	\$100,000 \$120,000	776 841	839 909	883 956	916 992	945 1023	984 1065	699 754	733 790	756 815	773 834	788 850	809 872	776 838	829 895	865 934	892 963	915 987	946 1021		
\$120,000	\$140,000	927	1001	1052	1092	1125	1172	827	866	893	913	930	954	921	983	1025	1057	1083	1120		
\$140,000	\$160,000	1008	1088	1143	1186	1222	1273	895	937	966	988	1006	1032	998	1065	1110	1145	1173	1213		
\$160,000 \$180,000	\$180,000 \$200,000	1083 1156	1169 1246	1228 1309	1274 1358	1313 1399	1367 1457	958 1019	1003 1066	1034 1098	1057 1123	1077 1144	1104 1173	1071 1140	1142 1215	1190 1266	1227 1305	1257 1337	1299 1382		
\$200,000	\$225,000	1232	1328	1394	1447	1490	1552	1082	1132	1166	1193	1214	1245	1212	1292	1346	1387	1421	1469		
\$225,000 \$250,000	\$250,000 \$275,000	1314 1393	1416 1500	1487 1575	1542 1634	1589 1682	1654	1151 1216	1203 1271	1239 1309	1267 1338	1290 1362	1323 1396	1291 1365	1375 1454	1432 1514	1476 1560	1512 1598	1562 1651		
\$275,000	\$300,000	1468	1581	1660	1721	1773	1751 1845	1278	1336	1309	1406	1432	1467	1437	1530	1593	1641	1681	1736		
\$300,000	or more	1929	2074	2175	2255	2321	2414	1655	1728	1778	1816	1849	1894	1872	1990	2069	2131	2182	2253		
Inco		Minnesota			1	6.8750%		Mississipp				7.0000%		Missouri			2	4.2250%			
\$0 \$20,000	\$20,000 \$30,000	271 440	285 464	294 479	301 491	306 500	314 512	438 669	496 758	536 817	566 863	591 901	625 953	174 281	192 309	204 328	214 343	221 355	232 372		
\$20,000	\$40,000	533	562	581	595	606	622	790	895	965	1019	1064	1126	340	373	328	413	427	448		
\$40,000	\$50,000	615	649	671	687	701	719	895	1014	1093	1154	1205	1275	391	429	455	475	491	514		
\$50,000 \$60,000	\$60,000 \$70,000	690 759	729 801	753 829	772 849	787 865	807 888	989 1074	1120 1216	1208 1311	1275 1384	1330 1444	1408 1528	438 481	480 527	509 558	531 582	549 602	575 630		
\$70,000	\$80,000	823	869	899	921	939	964	1153	1305	1407	1485	1550	1640	520	570	604	630	652	682		
\$80,000 \$90,000	\$90,000 \$100,000	883 940	933 994	965	989	1009	1035 1103	1226	1388	1496	1579	1648	1743 1840	558 594	611	647	675 717	698 742	730 776		
\$90,000	\$100,000	1017	1076	1028 1113	1054 1141	1075 1163	1103	1295 1387	1466 1569	1579 1691	1667 1785	1740 1862	1970	641	650 702	688 743	774	801	837		
\$120,000	\$140,000	1119	1184	1225	1256	1281	1315	1506	1704	1837	1938	2022	2139	704	770	815	850	878	918		
\$140,000 \$160,000	\$160,000 \$180,000	1215 1305	1286 1381	1331 1429	1364 1465	1391 1495	1428 1534	1618 1721	1830 1947	1972 2097	2081 2213	2171 2309	2297 2442	764 819	835 895	883 946	920 986	951 1019	995 1065		
\$180,000	\$200,000	1303	1472	1523	1562	1593	1636	1818	2057	2097	2338	2439	2580	872	952	1007	1049	1019	1133		
\$200,000	\$225,000	1480	1567	1622	1664	1697	1743	1920	2172	2339	2469	2575	2724	927	1012	1070	1115	1152	1204		
\$225,000 \$250,000	\$250,000 \$275,000	1577 1670	1670 1769	1730 1832	1774 1879	1810 1917	1858 1968	2029 2132	2295 2411	2472 2597	2608 2740	2721 2858	2878 3023	987 1044	1077 1139	1138 1203	1186 1254	1225 1295	1281 1353		
\$275,000	\$300,000	1759	1864	1930	1980	2020	2074	2231	2522	2716	2866	2989	3162	1099	1198	1266	1319	1362	1423		
\$300,000	or more	2301	2439	2528	2593	2647	2719	2815	3181	3425	3613	3769	3985	1430	1557	1644	1711	1767	1845		

Inco				Exemp	otions					Exemp	tions					Exemp	tions		
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
Inco	ome	Nebraska			1	5.5000%		Nevada			5	6.8500%		New Jersey	7		4	7.0000%	
\$0	\$20,000	247	268	282	292	301	312	261	281	294	304	312	323	273	285	293	299	304	311
\$20,000	\$30,000	398	433	456	473	486	506	421	451	472	487	500	518	448	468	482	492	500	512
\$30,000 \$40,000	\$40,000 \$50,000	481 554	523 603	551 634	571 658	588 678	611 704	508 585	544 626	569 654	587 675	602 692	624 716	545 631	570 659	586 678	598 693	608 704	622 721
\$50,000	\$60,000	620	675	710	737	759	789	655	701	731	755	774	801	709	741	763	779	792	810
\$60,000 \$70,000	\$70,000 \$80,000	681 737	741 802	780 845	809 877	833 903	866 939	719 779	769 832	802 868	828 896	849 918	878 950	781 849	817 887	840 912	858 932	872 948	892 969
\$80,000	\$90,000	790	860	906	940	968	1007	835	892	930	960	984	1017	912	954	981	1002	1019	1042
\$90,000	\$100,000	840	915	964	1000	1030	1071	888	948	989	1020	1046	1081	972	1017	1046	1068	1086	1111
\$100,000 \$120,000	\$120,000 \$140,000	908 997	989 1086	1042 1144	1081 1188	1114 1223	1158 1272	960 1054	1024 1125	1068 1172	1101 1208	1129 1238	1167 1280	1054 1161	1102 1214	1133 1249	1157 1275	1177 1297	1204 1327
\$140,000	\$160,000	1081	1178	1240	1288	1327	1380	1143	1219	1270	1309	1341	1386	1262	1320	1358	1386	1410	1443
\$160,000 \$180,000	\$180,000 \$200,000	1159 1233	1263 1344	1330 1416	1381 1471	1423 1515	1480 1576	1226 1305	1306 1390	1361 1448	1403 1492	1437 1529	1485 1579	1357 1448	1419 1514	1460 1557	1491 1590	1516 1617	1551 1654
\$200,000	\$200,000	1311	1430	1506	1564	1611	1676	1303	1478	1539	1586	1625	1678	1543	1613	1660	1695	1724	1763
\$225,000	\$250,000	1396	1522	1604	1666	1716	1785	1477	1573	1637	1687	1728	1785	1646	1721	1771	1808	1839	1881
\$250,000 \$275,000	\$275,000 \$300,000	1476 1553	1610 1694	1696 1785	1762 1854	1815 1911	1888 1988	1562 1645	1663 1750	1731 1821	1783 1876	1827 1921	1887 1984	1745 1839	1824 1923	1876 1978	1916 2020	1949 2055	1994 2102
\$300,000	or more	2020	2205	2325	2415	2488	2589	2141	2275	2366	2435	2493	2573	2416	2526	2598	2654	2699	2761
Inco	ome	New Mex	ico		1	5.1250%		New York			2	4.0000%		North Car	olina		2	4.7500%	
\$0	\$20,000	257	276	289	298	306	316	159	167	173	177	180	185	247	274	292	306	317	333
\$20,000 \$30,000	\$30,000 \$40,000	409 492	441 530	461 554	476 572	488 587	505 607	260 316	273 332	282 342	289 350	294 357	301 366	385 459	427 509	455 542	477 568	494 588	518 617
\$40,000	\$50,000	564	608	636	657	673	697	365	383	395	404	412	422	523	580	618	647	670	703
\$50,000 \$60,000	\$60,000 \$70,000	630 689	678 743	710 777	733 803	752 823	778 852	409 450	430 473	444 488	454 499	462 509	474 522	580 633	644 702	686 748	718 783	744 811	781 851
\$70,000	\$80,000	745	803	840	868	890	921	489	513	529	542	552	566	681	756	805	843	874	916
\$80,000	\$90,000	797	859	899	929	953	985	525	551	569	582	593	608	727	806	859	899	932	977
\$90,000 \$100,000	\$100,000 \$120,000	847 913	912 984	955 1029	986 1064	1012 1091	1047 1129	559 605	587 635	606 656	620 671	631 683	647 701	769 827	854 917	909 977	952 1023	987 1060	1035 1112
\$120,000	\$140,000	1000	1078	1128	1165	1195	1237	666	699	721	738	752	771	901	1000	1065	1115	1156	1212
\$140,000 \$160,000	\$160,000 \$180,000	1081 1157	1166 1248	1220 1306	1260 1349	1293 1384	1338 1432	723 777	760 816	783 841	802 861	817 877	837 899	971 1036	1078 1150	1148 1225	1202 1282	1245 1329	1306 1393
\$180,000	\$200,000	1230	1326	1388	1434	1471	1522	828	869	897	918	935	958	1098	1218	1297	1358	1407	1476
\$200,000	\$225,000	1306	1408	1473	1522	1562	1616	882	926	955	977	996	1021	1162	1290	1373	1437	1490	1562
\$225,000 \$250,000	\$250,000 \$275,000	1387 1465	1496 1580	1566 1653	1618 1709	1660 1753	1718 1814	940 995	987 1045	1018 1078	1042 1103	1061 1124	1088 1152	1231 1297	1366 1439	1455 1532	1523 1604	1578 1662	1655
																			1/43 1
\$275,000	\$300,000	1539	1660	1738	1796	1843	1907	1049	1101	1136	1162	1184	1214	1360	1509	1606	1681	1743	1743 1828
\$275,000 \$300,000	\$300,000 or more	1539 1988	1660 2145		1796 2320	1843 2381		1049 1373			1162 1521	1184 1549	1214 1588	1360 1735			1681 2145	1743 2223	
\$275,000 \$300,000 Inco	\$300,000 or more	1539 1988 North Da	1660 2145 kota	1738 2245	1796 2320 1	1843 2381 5.0000%	1907 2464	1049 1373 Ohio	1101 1441	1136 1486	1162 1521 1	1184 1549 5.7500%	1214 1588	1360 1735 Oklahoma	1509 1924	1606 2049	1681 2145 1	1743 2223 4.5000%	1828 2331
\$275,000 \$300,000	\$300,000 or more	1539 1988	1660 2145	1738	1796 2320	1843 2381	1907	1049 1373	1101	1136	1162 1521	1184 1549	1214 1588	1360 1735	1509	1606	1681 2145	1743 2223	1828
\$275,000 \$300,000 Incc \$0 \$20,000 \$30,000	\$300,000 or more ome \$20,000 \$30,000 \$40,000	1539 1988 North Da 183 295 357	1660 2145 kota 200 322 389	1738 2245 212 340 411	1796 2320 1 221 355 428	1843 2381 5.0000% 229 367 442	239 383 462	1049 1373 Ohio 248 403 488	1101 1441 266 432 523	1136 1486 278 451 546	1162 1521 1 287 466 564	1184 1549 5.7500% 294 477 578	1214 1588 304 494 598	1360 1735 Oklahoma 252 392 468	1509 1924 285 443 528	308 478 568	1681 2145 1 326 505 600	1743 2223 4.5000% 341 528 627	1828 2331 362 559 664
\$275,000 \$300,000 Inco \$0 \$20,000 \$30,000 \$40,000	\$300,000 or more \$20,000 \$30,000 \$40,000 \$50,000	1539 1988 North Da 183 295 357 411	1660 2145 kota 200 322 389 447	212 340 411 472	1796 2320 1 221 355 428 492	1843 2381 5.0000% 229 367 442 508	1907 2464 239 383 462 531	1049 1373 Ohio 248 403 488 564	266 432 523 604	1136 1486 278 451 546 630	1162 1521 1 287 466 564 650	1184 1549 5.7500% 294 477 578 667	1214 1588 304 494 598 690	1360 1735 Oklahoma 252 392 468 533	1509 1924 285 443 528 601	308 478 568 647	1681 2145 1 326 505 600 683	1743 2223 4.5000% 341 528 627 713	1828 2331 362 559 664 755
\$275,000 \$300,000 Inco \$00 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000	\$300,000 or more bme \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000	1539 1988 North Da 183 295 357 411 461 506	1660 2145 kota 200 322 389 447 501 549	212 340 411 472 528 580	1796 2320 1 221 355 428 492 550 603	1843 2381 5.0000% 229 367 442 508 568 623	1907 2464 239 383 462 531 593 650	1049 1373 Ohio 248 403 488 564 632 695	266 432 523 604 677 744	278 451 546 630 707 777	1162 1521 1 287 466 564 650 729 801	1184 1549 5.7500% 294 477 578 667 748 822	1214 1588 304 494 598 690 773 849	1360 1735 Oklahoma 252 392 468 533 592 646	285 443 528 601 667 727	308 478 568 647 718 782	1681 2145 1 326 505 600 683 757 825	1743 2223 4.5000% 341 528 627 713 790 861	362 559 664 755 837 911
\$275,000 \$300,000 Inco \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000	\$300,000 or more DIME \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000	1539 1988 North Da 183 295 357 411 461 506 548	1660 2145 kota 200 322 389 447 501 549 595	212 340 411 472 528 580 627	1796 2320 1 221 355 428 492 550 603 653	1843 2381 5.0000% 229 367 442 508 568 623 674	1907 2464 239 383 462 531 593 650 704	1049 1373 Ohio 248 403 488 564 632 695 754	266 432 523 604 677 744 807	278 451 546 630 707 777 842	1162 1521 1 287 466 564 650 729 801 869	1184 1549 5.7500% 294 477 578 667 748 822 891	1214 1588 304 494 598 690 773 849 921	1360 1735 Oklahoma 252 392 468 533 592 646 696	285 443 528 601 667 727 782	308 478 568 647 718 782 841	1681 2145 1 326 505 600 683 757 825 887	1743 2223 4.5000% 341 528 627 713 790 861 926	362 559 664 755 837 911 980
\$275,000 \$300,000 Inco \$00 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000	\$300,000 or more bme \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000	1539 1988 North Da 183 295 357 411 461 506	1660 2145 kota 200 322 389 447 501 549	212 340 411 472 528 580	1796 2320 1 221 355 428 492 550 603	1843 2381 5.0000% 229 367 442 508 568 623	1907 2464 239 383 462 531 593 650	1049 1373 Ohio 248 403 488 564 632 695	266 432 523 604 677 744	278 451 546 630 707 777	1162 1521 1 287 466 564 650 729 801	1184 1549 5.7500% 294 477 578 667 748 822	1214 1588 304 494 598 690 773 849	1360 1735 Oklahoma 252 392 468 533 592 646	285 443 528 601 667 727	308 478 568 647 718 782	1681 2145 1 326 505 600 683 757 825	1743 2223 4.5000% 341 528 627 713 790 861	362 559 664 755 837 911
\$275,000 \$300,000 Inco \$0 \$20,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000	\$300,000 or more \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000	1539 1988 North Da 183 295 357 411 461 506 548 588 626 676	1660 2145 kota 200 322 389 447 501 549 595 638 678 733	212 340 411 472 528 580 627 715 772	1796 2320 1 221 355 428 492 550 603 653 699 743 803	1843 2381 5.0000% 229 367 442 508 568 623 674 722 767 828	239 383 462 531 593 650 704 754 801 864	1049 1373 Ohio 248 403 488 564 632 695 754 810 862 933	266 432 523 604 677 744 807 866 922 998	278 451 546 630 707 777 842 904 962 1041	1162 1521 1 287 466 564 650 729 801 869 932 992 1073	1184 1549 5.7500% 294 477 578 667 748 822 891 956 1017 1100	304 494 598 690 773 849 921 988 1052 1137	1360 1735 Oklahoma 252 392 468 533 592 646 696 743 787 846	285 443 528 601 667 727 782 834 883 949	308 478 568 647 718 782 841 897 949 1020	1681 2145 1 326 505 600 683 757 825 887 946 1001 1075	1743 2223 4.5000% 341 528 627 713 790 861 926 987 1044 1121	362 559 664 755 837 911 980 1044 1104 1185
\$275,000 \$300,000 Inco \$0 \$20,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000	\$300,000 or more \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000	1539 1988 North Da 183 295 357 411 461 506 548 588 626 676 743	1660 2145 kota 200 322 389 447 501 549 595 638 678 733 805	212 340 411 472 528 580 627 715 772 847	1796 2320 1 221 355 428 492 550 603 653 699 743 803 881	1843 2381 5.0000% 229 367 442 508 568 623 674 722 767 828 909	239 383 462 531 593 650 704 754 801 864 948	1049 1373 Ohio 248 403 488 564 632 695 754 810 862 933 1026	266 432 523 604 677 744 807 866 922 998 1097	278 451 546 630 707 777 842 904 1041 1144	1162 1521 1 287 466 564 650 729 801 869 932 1073 1180	1184 1549 5.7500% 294 477 578 667 748 822 891 956 1017 1100 1209	304 494 598 690 773 849 921 988 1052 1137 1250	1360 1735 Oklahoma 252 392 468 533 592 646 696 743 787 787 846 924	1509 1924 285 443 528 601 667 727 782 834 883 949 1035	308 478 568 647 718 782 841 897 949 1020 1111	1681 2145 1 326 505 600 683 757 825 887 946 1001 1075 1171	1743 2223 4.5000% 341 528 627 713 790 861 926 987 1044 1121 1221	362 559 664 755 837 911 980 1044 1104 1185 1291
\$275,000 \$300,000 Incc \$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000 \$160,000	\$300,000 or more DIME \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$120,000 \$120,000 \$140,000 \$160,000 \$18	1539 1988 North Da 183 295 357 411 461 506 548 588 626 676 743 806 865	1660 2145 kota 200 322 389 447 501 549 595 638 678 733 805 872 935	1738 2245 212 340 411 472 528 580 627 672 715 772 847 918 984	1796 2320 1 221 355 428 492 550 603 653 699 743 803 881 954	1843 2381 5.0000% 229 367 442 508 623 674 722 767 828 909 984 1055	239 383 462 531 593 650 704 754 801 864 948 1027 1100	1049 1373 Ohio 248 403 488 564 632 695 754 810 862 933 1026 1114 1196	1101 1441 266 432 523 604 677 744 807 866 922 998 1097 1191 1278	1136 1486 278 451 546 630 707 777 842 904 1041 1144 1242 1333	1162 1521 1 287 466 564 650 729 801 869 932 992 1073 1180 1281 1374	1184 1549 5.7500% 294 477 578 667 748 822 891 1017 1100 1209 1312 1409	304 494 598 690 773 849 921 988 1052 1137 1250 1357 1456	1360 1735 Oklahoma 252 392 468 533 592 646 696 743 787 846 924 996 1064	285 443 528 601 667 727 782 834 883 949 1035 1115 1190	1606 2049 308 478 568 647 718 782 841 897 949 1020 1111 1197 1277	1681 2145 1 326 505 600 683 757 825 887 946 1001 1075 1171 1261 1345	1743 2223 4.5000% 341 528 627 713 790 861 926 987 1044 1121 1221 1315 1402	1828 2331 362 559 664 7555 837 911 980 1044 1104 1185 1291 1390 1481
\$275,000 \$300,000 Inco \$00 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$100,000 \$140,000 \$140,000 \$160,000 \$180,000	\$300,000 or more pme \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$160,000 \$180,000 \$180,000	1539 1988 North Da 183 295 357 411 461 506 548 588 626 676 743 806 865 921	1660 2145 kota 200 322 389 447 501 549 595 638 733 805 872 935	1738 2245 212 340 411 472 528 580 627 672 715 772 847 918 984 1047	1796 2320 1 221 355 428 492 550 603 653 699 743 803 881 954 1023 1088	1843 2381 5.0000% 229 367 442 508 6623 674 722 767 828 909 984 1055 1122	1907 2464 239 383 462 531 593 650 704 754 801 864 948 1027 1100 1170	1049 1373 Ohio 248 403 488 564 635 754 810 862 933 1026 1114 1196	1101 1441 266 432 523 604 677 744 807 866 922 998 1097 1191 1278 1362	1136 1486 278 451 546 630 707 777 842 904 1041 1144 1242 1333 1420	1162 1521 1 287 466 564 650 729 801 869 932 1073 1180 1281 1374 1464	1184 1549 5.7500% 294 477 578 667 748 822 891 956 1017 1100 1209 1312 1409 1500	304 494 598 690 773 849 921 988 1052 1137 1250 1357 1456 1551	1360 1735 Oklahoma 252 392 468 533 592 646 696 743 787 846 924 996 1064 1128	1509 1924 285 443 528 601 667 727 782 834 883 949 1035 1115 1190 1261	308 478 568 647 718 782 841 897 949 1020 1111 1197 1277 1353	1681 2145 1 326 505 600 683 757 825 887 946 1001 1075 1171 1261 1345 1424	1743 2223 4.5000% 341 528 627 713 790 861 926 987 1044 1121 1221 1315 1402 1484	1828 2331 362 559 664 755 837 911 980 1044 11185 1291 1390 1481 1568
\$275,000 \$300,000 Incc \$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000 \$160,000	\$300,000 or more DIME \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$120,000 \$120,000 \$140,000 \$160,000 \$18	1539 1988 North Da 183 295 357 411 461 506 548 588 626 676 743 806 865	1660 2145 kota 200 322 389 447 501 549 595 638 678 733 805 872 935	1738 2245 212 340 411 472 528 580 627 672 715 772 847 918 984	1796 2320 1 221 355 428 492 550 603 653 699 743 803 881 954	1843 2381 5.0000% 229 367 442 508 623 674 722 767 828 909 984 1055	239 383 462 531 593 650 704 754 801 864 948 1027 1100	1049 1373 Ohio 248 403 488 564 632 695 754 810 862 933 1026 1114 1196	1101 1441 266 432 523 604 677 744 807 866 922 998 1097 1191 1278	1136 1486 278 451 546 630 707 777 842 904 1041 1144 1242 1333	1162 1521 1 287 466 564 650 729 801 869 932 992 1073 1180 1281 1374	1184 1549 5.7500% 294 477 578 667 748 822 891 1017 1100 1209 1312 1409	304 494 598 690 773 849 921 988 1052 1137 1250 1357 1456	1360 1735 Oklahoma 252 392 468 533 592 646 696 743 787 846 924 996 1064	285 443 528 601 667 727 782 834 883 949 1035 1115 1190	1606 2049 308 478 568 647 718 782 841 897 949 1020 1111 1197 1277	1681 2145 1 326 505 600 683 757 825 887 946 1001 1075 1171 1261 1345	1743 2223 4.5000% 341 528 627 713 790 861 926 987 1044 1121 1221 1315 1402	1828 2331 362 559 664 7555 837 911 980 1044 1104 1185 1291 1390 1481
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\$275,000 \$300,000 Inco \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$90,000 \$100,000 \$140,000 \$140,000 \$160,000 \$180,000 \$200,000 \$225,000	\$300,000 or more pome \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$100,000 \$1140,000 \$140,000 \$225,000 \$225,000 \$3300,000 or more	1539 1988 North Da 183 295 357 411 461 506 548 626 676 743 806 865 921 980 1044 1104	1660 2145 kota 200 322 389 447 501 549 595 638 678 733 805 872 935 1059 1127 1192 1254 1632	1738 2245 2340 4111 472 528 580 627 672 715 772 847 918 984 1047 1113 1185 1253	1796 2320 1 221 355 428 492 550 603 653 699 743 881 954 1023 1088 1156 1230 1301	1843 2381 5.0000% 229 367 442 508 6623 674 722 767 828 909 984 1055 1122 1192 1269 1341 1410	239 383 462 531 593 650 704 754 801 864 948 1027 1100 1170 1243 1322 1397 1470	1049 1373 Ohio 248 403 488 564 695 754 810 862 933 1026 1114 1196 1274 1356 1445 1530	1101 1441 266 432 523 604 677 744 807 866 922 998 1097 1191 1278 1362 1449 1544 1635 1721 2248	278 451 546 630 707 777 842 904 962 1041 1144 1242 1333 1420 1511 1610 1704	1162 1521 1 287 466 564 650 729 801 869 932 992 1073 1180 1281 1374 1464 1558 1660 1757	1184 1549 5.7500% 294 477 578 667 748 822 891 956 1017 1100 1209 1312 1409 1500 1597 1701 1800	304 494 598 690 773 849 921 988 1052 1137 1250 1357 1456 1551 1650 1758 1860 1958 2555	1360 1735 Oklahoma 252 392 468 533 592 646 696 743 787 846 924 996 1064 1128 1195 1267 1335	285 443 528 601 667 727 782 834 883 949 1035 1115 1190 1261 1335 1415 1490 1563 1996	308 478 568 647 718 897 949 1020 1111 1197 1277 1353 1432 1517	1681 2145 1 326 505 600 683 757 825 887 946 1001 1075 1171 1261 1345 1424 1507 1596 681	1743 2223 4.5000% 341 528 627 713 790 861 926 987 1044 1121 1315 1402 1484 1570 1663 1750	1828 2331 362 559 664 755 837 911 980 1044 1104 1185 1291 1390 1481 1568 1659 1756
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Inc	ome			Exemptions				Exemptions								otions	ns		
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
	come	South Da			1	4.2923%		Tennessee				7.0000%		Texas			1	6.2500%	
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000	269 412 487 552 610 663 711 757 799	307 469 555 628 694 754 809 861 909	332 508 600 679 751 815 875 930 983	352 537 635 719 794 863 926 984 1039	368 562 664 752 830 902 967 1029 1086	391 596 704 797 881 956 1026 1091 1152	384 602 719 821 914 998 1076 1149 1218	429 671 801 915 1017 1110 1196 1277 1353	459 718 857 977 1086 1185 1277 1363 1444	483 754 899 1026 1140 1243 1339 1429 1514	502 784 935 1066 1184 1291 1391 1484 1572	529 826 984 1122 1246 1359 1463 1561 1653	276 445 537 618 691 759 821 881 936	303 489 590 680 761 835 905 970 1032	321 518 625 720 806 885 959 1028 1094	334 540 652 751 841 924 1001 1073 1141	345 558 674 777 870 955 1035 1109 1180	360 583 704 812 909 998 1082 1160 1234
\$100,000 \$120,000 \$140,000 \$160,000 \$180,000 \$200,000 \$225,000 \$275,000 \$300,000	\$120,000 \$140,000 \$160,000 \$180,000 \$200,000 \$225,000 \$250,000 \$275,000 \$300,000	856 930 999 1063 1123 1186 1254 1318 1379 1741	973 1057 1136 1208 1277 1348 1425 1497 1566 1976	1052 1143 1227 1305 1379 1456 1539 1617 1692 2134	1113 1209 1298 1381 1459 1540 1628 1710 1789 2256	1163 1263 1357 1443 1524 1609 1701 1787 1869 2357	1233 1340 1438 1530 1616 1706 1803 1894 1981 2498	1310 1431 1545 1650 1751 1856 1969 2076 2178 2795	1455 1588 1714 1830 1940 2056 2180 2298 2411 3088	1552 1694 1827 1951 2068 2191 2323 2448 2568 3286	1628 1776 1915 2044 2167 2295 2433 2564 2689 3440	1690 1844 1988 2122 2249 2382 2525 2660 2790 3567	1777 1939 2090 2230 2363 2503 2653 2794 2930 3745	1012 1111 1204 1291 1373 1460 1554 1643 1729 2248	1115 1224 1327 1423 1514 1610 1714 1813 1908 2482	1182 1298 1408 1510 1607 1709 1819 1924 2025 2636	1234 1355 1469 1576 1677 1784 1899 2009 2114 2753	1276 1401 1519 1630 1735 1845 1965 2078 2187 2848	1334 1465 1589 1704 1815 1930 2055 2174 2288 2980
	come	Utah	1970	2134	2	4.7000%	2470	Vermont	3000	3280		6.0000%	3743	Virginia	2402	2030	2	4.3000%	2900
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$140,000 \$180,000 \$220,000 \$225,000 \$275,000	\$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$150,000 \$200,000 \$225,000 \$275,000 \$300,000	249 392 470 537 599 654 706 802 802 942 1018 1088 1155 1225 1300	277 436 522 596 664 725 782 836 954 1043 1126 1203 1276 1353 1436 1514 1590	296 466 557 636 708 773 834 891 1016 1110 1198 1280 1358 1440 1527 1611	311 489 584 667 742 810 874 933 989 1064 1162 1255 1340 1421 1507 1598 1685	323 507 606 692 770 841 906 968 1026 1104 1206 1301 1390 1474 1562 1657 1747	340 533 637 728 809 883 952 1017 1078 1159 1266 1459 1547 1639 1739 1833 1923	163 259 312 357 399 436 472 504 536 577 632 684 732 778 826 877 926	169 269 323 371 414 453 490 524 557 600 657 711 761 809 859 913 964 1013	173 275 331 379 424 464 502 537 570 615 674 729 881 936 988	175 280 336 386 431 472 511 546 580 626 686 742 795 845 897 953 1007	178 284 341 392 437 479 518 554 635 696 753 806 857 910 968 1022	181 289 348 399 446 488 528 565 600 648 710 768 822 874 928 987 1043	181 287 344 440 481 520 556 590 636 697 754 806 887 910 967 1021	199 314 377 431 481 526 568 607 644 694 759 821 878 932 989 1050 1109 1165	211 333 399 457 509 556 600 641 680 733 802 866 926 983 1043 1107 1168 1227	221 348 416 476 530 579 625 668 709 763 834 901 1023 1085 1152 1215	228 360 430 492 548 599 646 690 732 788 862 931 1056 1120 1188 1254	239 376 450 515 573 626 675 721 765 823 900 972 1038 1102 1168 1240 1308
\$300,000		1853 Washingt	2042	2170	2268	2350 6.5000%	2465	1257 West Vira	1309 inia	1343	1369	1390 6.0000%	1418	1386 Wisconsin	1501	1580	1642	1693 5.0000 %	1764
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$120,000 \$140,000 \$180,000 \$220,000 \$225,000 \$275,000 \$300,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$140,000 \$180,000 \$200,000 \$225,000 \$275,000 \$300,000	280 457 554 641 719 791 859 922 983 1064 1171 1272 1366 1456 1551 1654 1751 1845 2416	304 496 602 695 781 859 932 1000 1066 1153 1269 1379 1480 1578 1680 1791 1897 1998 2615	320 523 634 732 821 904 980 1052 1121 1213 1335 1450 1557 1659 1767 1883 1994 2101 2748	333 543 658 760 853 938 1018 1093 1164 1259 1385 1504 1616 1722 1833 1954 2069 2179 2850	343 559 678 783 879 966 1048 1125 1199 1297 1427 1550 1664 1773 1888 2012 2130 2244 4,0000%	357 582 706 815 915 1006 1091 1171 1247 1350 1485 1612 1731 1845 1964 2093 2216 2334 3052	West Virg 269 434 525 604 677 743 805 863 918 992 1090 1182 1268 1349 1435 1528 1616 1701 2215	293 474 573 661 740 813 881 945 1005 1087 1194 1295 1389 1479 1573 1675 1772 1865 2430	309 501 605 698 782 859 930 998 1062 1148 1261 1368 1468 1563 1771 1874 1972 2571	321 520 630 726 813 893 968 1038 1105 1195 1313 1424 1528 1627 1731 1844 1951 2053 2677	331 537 649 748 839 921 999 1071 1140 1233 1355 1470 1577 1679 1787 1903 2013 2120 2764	345 559 676 780 874 960 1041 1117 1188 1285 1412 1532 1644 1751 1863 1985 2100 2211 2884	Visconsin 228 367 443 509 570 625 677 726 772 834 915 992 1064 1132 1203 1281 1354 1425 1852	246 396 479 551 617 733 786 836 903 992 1075 1153 1227 1304 1388 1468 1545 2009	258 416 502 578 647 710 825 877 948 1041 1128 1210 1288 1370 1458 1542 1622 2111	266 430 520 598 670 735 797 854 908 982 1078 1169 1253 1334 1419 1510 1597 1681 2187	274 442 534 615 688 756 819 878 934 1009 1108 1201 1288 1371 1458 1553 1642 1728 2249	283 458 553 637 714 849 910 968 1046 1149 1246 1336 1423 1513 1611 1704 1793 2334
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$120,000 \$140,000 \$140,000 \$180,000 \$225,000 \$225,000 \$275,000 \$300,000	\$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$200,000 \$225,000 \$255,000 \$300,000	171 280 340 393 441 485 527 781 839 895 953 1017 1077 1135 1487	183 300 364 421 472 520 564 606 646 699 770 836 898 957 1020 1087 1152 1214 1590	192 313 380 439 493 543 589 633 674 730 803 872 937 999 1064 1134 1206 1658	198 323 392 453 509 560 608 653 695 753 829 900 967 1031 1098 1170 1239 1306 1710	203 332 402 465 522 574 623 669 713 772 850 923 991 1057 1125 1200 1270 1338 1752	210 343 416 481 540 594 645 692 737 798 879 954 1025 1092 1163 1240 1313 1384 1811	Note: Residetermine				a state sa	lles tax, b	ut should fo	ollow the i	nstructio	ns on the	next page	to

¹ Use the Ratio Method to determine your local sales tax deduction, then add that to the appropriate amount in the state table. Your state sales tax rate is provided next to the state name.

2 Follow the instructions on the next page to determine your local sales tax deduction, then add that to the appropriate amount in the state table.

3 The California table includes the 1.25% uniform local sales tax rate in addition to the 6.25% state sales tax rate for a total of 7.50%. Some California localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction, then add that to the appropriate amount in the state table. The denominator of the correct ratio is 7.50%, and the numerator is the total sales tax rate minus 7.50%.

⁴ This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted.

5 The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate for a total of 6.85%. Some Nevada localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction, then add that to the appropriate amount in the state table. The denominator of the correct ratio is 6.85%, and the numerator is the total sales tax rate minus 6.85%. 6 The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.

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	C
Arizona	Mesa, Phoenix	A
	Chandler, Glendale, Gilbert, Peoria, Scottsdale, Tempe, Tucson, Yuma, or any other locality	В
Arkansas	Any Locality	В
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	A
	Aurora, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, or Pueblo City	В
	Arvada, Thornton, or Westminster	C
Georgia	Any locality	В
Illinois	Aurora, Elgin, or Waukegan	В
	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Joliet, Palatine, Peoria, Schaumburg, Skokie, Springfield, or any other locality	A
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, East Baton Rouge Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St Tammany Parish, Tangipahoa Parish, or Terrebonne Parish	С
	Calcasieu Parish or any other locality	В
Mississippi	City of Jackson only	A
	City of Tupelo only	В
Missouri	Any locality	В
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, Ostego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates Cities: Olean, Salamanca, Auburn, Gloversville, Johnstown, Oneida (Madison County), Rome, Utica, Oswego, Saratoga Springs, Ithaca, Glens Falls, Mount Vermon, New Rochelle, White Plains, Yonkers	В
	Counties: Chautauqua, Chenango, Columbia, Columbia, Delaware, Greene, Hamilton, Tioga, Wayne Cities: New York or Norwich (Chenango County)	A
	Any other locality	D*
North Carolina	Any locality	A
South Carolina	Aiken County, Andersonn County, Bamberg County, Charleston County, Cherokee County, Chesterfield County, Colleton County, Darlington County, Dilno County, Dilno County, Dilno County, Lee County, Lee County, Lexington County, Marion County, Marlboro County, Newberry County, Orangeburg County, Vork County, or any other locality	В
Tennessee	Any locality	В
Utah	Any locality	A
Virginia	Any locality	В

2016 Optional Local Sales Tax Tables

Inco	ome	Exemptions							Exemptions							Exemptions							Exemptions						
							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		I	Local T	Γable A				L	ocal T	able B				I	ocal T	able C				I	Local T	able D)					
\$0	\$20,000	37	40	42	43	44	46	48	54	58	61	63	67	60	68	73	77	80	85	40	42	43	44	45	46				
20,000	30,000	60	64	67	69	71	73	75	83	89	94	98	103	92	104	112	118	123	130	65	68	71	72	74	75				
30,000	40,000	72	77	81	83	86	88	89	99	106	111	116	122	110	123	132	140	145	154	79	83	86	88	89	92				
40,000	50,000	83	89	93	96	98	102	101	113	121	127	132	139	124	140	150	158	165	174	91	96	99	101	103	106				
50,000	60,000	93	100	104	107	110	114	112	125	134	140	146	153	138	155	166	175	182	193	102	108	111	114	116	119				
60,000	70,000	103	110	114	118	121	125	123	136	146	153	159	167	150	168	181	190	198	209	113	118	122	125	127	131				
70,000	80,000	111	119	124	127	131	135	132	147	157	164	171	180	161	181	194	204	213	225	122	128	132	136	138	142				
80,000	90,000	119	127	133	137	140	145	141	156	167	175	182	191	172	193	207	218	227	239	131	138	142	146	148	152				
90,000	100,000	127	135	141	145	149	154	149	165	177	185	192	202	182	204	218	230	239	253	140	147	152	155	158	162				
100,000	120,000	137	146	152	157	161	166	160	178	190	199	206	217	195	218	234	246	256	271	151	159	164	168	171	175				
120,000	140,000	151	160	167	172	176	182	174	194	206	216	225	236	212	238	255	268	279	294	167	175	180	185	188	193				
140,000	160,000	163	174	181	187	191	198	188	208	222	233	242	254	228	255	274	288	300	316	181	190	196	201	204	209				
160,000	180,000	175	187	194	200	205	212	200	222	237	248	258	271	243	272	291	307	319	336	194	204	210	215	219	225				
180,000	200,000	187	199	207	213	218	225	212	235	251	263	273	287	257	288	308	324	337	356	207	217	224	230	234	240				
200,000	225,000	198	211	220	226	232	239	225	249	265	278	289	303	272	304	326	343	356	376	221	232	239	244	249	255				
225,000	250,000	211	225	234	241	247	255	238	264	281	294	305	321	288	322	345	362	377	397	235	247	255	261	265	272				
250,000	275,000	224	238	247	255	261	269	251	278	296	310	321	338	303	338	362	381	396	418	249	261	270	276	281	288				
275,000	300,000	235	250	260	268	274	283	263	291	310	325	337	354	317	354	379	399	415	437	262	275	284	291	296	304				
300,000	or more	307	325	338	348	356	368	336	371	394	413	428	449	403	449	481	505	525	553	343	360	372	380	387	397				