2017 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 2017, 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

Disaster tax relief. Disaster tax relief was enacted for those impacted by certain Presidentially declared disasters. The tax benefits provided by this relief include the following.

- An increased standard deduction based on your qualified disaster losses.
- Qualified charitable contributions that aren't subject to the overall limit on itemized deductions or the 50% AGI limit.
- Qualified disaster losses that aren't subject to the 10% of AGI limit.

To see if you were impacted by one of the Presidentially declared disasters eligible for this relief or to get more information about disaster tax relief, see Pub. 976.



If you are claiming an increased standard deduction, re-**CAUTION** port amounts only on line 28 as

instructed. See Increased Standard Deduction Reporting, later.

Expired deduction for mortgage insurance premiums. At the time these instructions went to print, the deduction for mortgage insurance premiums formerly claimed on line 13 had expired. You can't claim a deduction on line 13 for amounts paid or accrued after 2016. Line 13 is now shown as "Reserved for future use" in case Congress extends the deduction for 2017. To find out if legislation extended the deduction so you can claim it on your 2017 return, go to IRS.gov/Extenders.

Prepaid 2018 real estate and personal property taxes. If your 2018 state and local real estate or personal property taxes were assessed and paid in 2017, you may be able to include the prepaid amount on Line 6 or Line 7 of your 2017 Schedule A. See IR-2017-210 at IRS.gov/Newsroom/irs-advisoryprepaid-real-property-taxes-may-bedeductible-in-2017-if-assessed-andpaid-in-2017 for more information.

Medical expense deduction. The 7.5% adjusted gross income (AGI) threshold for deducting medical and dental expenses has been extended through 2018 for all taxpayers.

Limit on itemized deductions. You may not be able to deduct all of your itemized deductions if your adjusted gross income is more than \$156,900 if married filing separately; \$261,500 if single; \$287,650 if head of household; or \$313,800 if married filing jointly or qualifying widow(er). 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 reduced to 17 cents a mile. The business standard mileage rate is reduced to 53.5 cents a mile. The 2017 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents a mile.

Medical and Dental Expenses

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



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

2017, see Pub. 969 to figure your deduc-

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

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

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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 2017, 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.

- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care provided by a physician in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Don't deduct more than \$50 a night for each person who meets the requirements in Pub. 502 under *Lodging*.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 17 cents a mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

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 2017, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2017, age	THEN the most you can deduct is
40 or under	\$ 410
41–50	\$ 770
51–60	\$ 1,530
61–70	\$ 4,090
71 or older	\$ 5,110

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 vou 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 insur-**TIP** ance premiums you paid for medical and dental care. How-

ever, 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 2017, 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 Schedule A, don't include any of the following.

- Any amounts you included on Form 8885, line 4 or on Form 14095 (The Health Coverage Tax Credit (HCTC) Reimbursement Request Form).
- Any qualified health insurance coverage premiums vou paid to "U.S. Treasury-HCTC" for eligible coverage months for which you received the benefit of the advance monthly payment pro-
- Any advance monthly payments your health plan administrator received from the IRS, as shown on Form 1099-H (Health Coverage Tax Credit (HCTC) Advance Payments).

Whose medical and dental expenses can you include? You can include medical and dental bills you paid in 2017 for anyone who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you don't claim as a dependent because of the rules for children of divorced or separated parents. See Child of divorced or separated parents in Pub. 502 for more information.
- Any person you could have claimed as a dependent on your return except that person received \$4,050 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 2017 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 2017. You can include on line 1 any medical and dental expenses you paid in 2017 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 depend-

ent (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 2017 for medical or dental expenses you paid in 2017, reduce your 2017 expenses by this amount. If you received a reimbursement in 2017 for prior year medical or dental expenses, don't reduce your 2017 expenses by this amount. However, if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21. See Pub. 502 for details on how to figure the amount to include.

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

Taxes You Paid

Taxes You Can't Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
 - · Customs duties.
- Federal estate and gift taxes. However, see Line 28, later, if you had income in respect of a decedent.
- · Certain state and local taxes, including tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees

(for example, marriage, driver's, and pet).

Line 5



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

come taxes. You can't deduct both.

State and Local Income

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 2017. 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 2017 for a prior year, such as taxes paid with your 2016 state or local income tax return. Don't include penalties or interest.
- State and local estimated tax payments made during 2017, including any part of a prior year refund that you chose to have credited to your 2017 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 2017, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2017. 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 2017 if the tax rate was the same as the general sales tax rate.

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

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

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



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

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

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2017 for amounts paid in 2017, reduce your actual 2017 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2017 for prior year purchases, don't reduce your 2017 state and local general sales taxes by this amount. However, 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 2017 Optional State

Sales Tax Table and the 2017 Optional Local Sales Tax Tables at the end of these instructions to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

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



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

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

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

Line 1. If you lived in the same state for all of 2017, enter the applicable amount, based on your 2017 income and exemptions, from the 2017 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 2017 income. If married filing separately, don't include your spouse's income.

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

Income. Your 2017 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 rollovers.
 - Public assistance payments.

What if you lived in more than one state? If you lived in more than one state during 2017, use the following steps to figure the amount to put on line 1 of the worksheet.

- 1. Look up the table amount for each state using the rules stated earlier. (If there is no table for a state, the table amount for that state is considered to be zero.)
- 2. Multiply the table amount of each state by a fraction, the numerator of which is the number of days you lived in the state during 2017 and the denominator of which is the total number of days in the year (365).
- 3. If you also lived in a locality during 2017 that imposed a local general sales tax, complete a separate worksheet for each state you lived in using the prorated amount from step (2) for that state on line 1 of its worksheet. Otherwise, combine the prorated table amounts from step (2) and enter the total on line 1 of a single worksheet.

Example. You lived in State A from January 1 through August 31, 2017 (243) days), and in State B from September 1 through December 31, 2017 (122 days). The table amount for State A is \$500. The table amount for State B is \$400. You would figure your state general sales tax as follows.

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

If none of the localities in which you lived during 2017 imposed a local general sales tax, enter \$467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$134 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box and lived in the same locality for all of 2017, enter the applicable amount, based on your 2017 income and exemptions, from the 2017 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 2017 income. See the instructions for line 1 of the worksheet to figure your 2017 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

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





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

Before you begin: See the instructions for line 1 of the worksheet if you:	
 ✓ Lived in more than one state during 2017, or ✓ Had any nontaxable income in 2017. 	
1. Enter your state general sales taxes from the 2017 Optional State Sales Tax Table	1. §
Next. If, for all of 2017, 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. Other to line 2.	erwise, go
2. Did you live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, New York, New York, South Carolina, Tennessee, Utah, or Virginia in 2017?	orth
No. Enter -0	
Yes. Enter your base local general sales taxes from the 2017 Optional Local Sales Tax Tables.	
3. Did your locality impose a local general sales tax in 2017? 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 2017, see the instructions for line 3 of the worksheet	<u>. </u>
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 2017, see the instructions for line 6 of the worksheet.	6. <u>\$</u>
7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet	7. \$
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 sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to check box b on that line	
that line	8. <u>\$</u>

locality during 2017, 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 2017 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2017 (243 days), and in Locality 2 from September 1 through December 31, 2017 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

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

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is 7.2500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.2500%.

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

What if your local general sales tax rate changed during 2017? If you checked the "Yes" box and your local general sales tax rate changed during 2017, 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 2017 and the denominator is the total number of days in the year (365). Enter

the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2017 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2017 (92 days). You would enter "1.189" on line 3, figured as follows.

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

What if you lived in more than one locality in the same state during 2017? 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 2017 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 2017 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 2017 and the denominator is the total number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2017 (243 days), and in Locality 2 from September 1 through December 31, 2017 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.666" on line 3 for the Locality 1 worksheet and "0.585" for the Locality 2 worksheet, figured as follows.

Locality 1: $1.00 \times 243/365 = 0.666$ Locality 2: $1.75 \times 122/365 = 0.585$

Line 6. If you lived in more than one locality in the same state during 2017, 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 2017. If you checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of

that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

- Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.
- 1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.
- 2. An aircraft or boat, but only if the tax rate was the same as the general sales tax rate.
- 3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.
- a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.
- b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.
- c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Don't include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2017, see <u>Refund of general sales taxes</u>, 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

- 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 2017.

If you sold your home in 2017, any real estate tax charged to the buyer should be shown on your settlement statement and in box 6 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See Refunds and rebates, later. Any real estate taxes you paid at closing should be shown on your settlement statement.



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

Prepayment of next year's property taxes. Only taxes assessed and paid in 2017 can be deducted for 2017. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.

Refunds and rebates. If you received a refund or rebate in 2017 of real estate taxes you paid in 2017, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2017 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.

Prepayment of next year's property taxes. Only taxes assessed and paid in 2017 can be deducted for 2017. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.

Line 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 2017 that applies to any period after 2017, you can deduct only amounts that apply for 2017.

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. However, 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 homes.

- 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 2017. 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 2017. 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, addi-

tional limits apply. See Pub. 936.

Line 10

Enter on line 10 mortgage interest and points reported to you on Form 1098.

Home mortgage interest limited. If your home mortgage interest deduction is limited, only enter on line 10 the deductible mortgage interest and points that were reported to you on Form 1098. See Limit on home mortgage interest, earlier, for more information about when your deduction is limited.

Refund of overpaid interest. If your Form 1098 shows any refund of overpaid interest, don't reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21.

Interest reported on someone else's Form 1098. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the 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).

Form 1098 doesn't show all interest paid. If you paid more interest to the recipient than is shown on Form 1098, show the larger deductible amount on line 10 and explain the difference. If you are filing a paper return, explain the difference by attaching a statement to your paper return and printing "See attached" to the right of line 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 vou paid on your home mortgage. Enter the result on line 10.

Line 11

If you paid home mortgage interest to a recipient who didn't provide you a Form 1098, report your deductible mortgage interest on line 11.

Seller financed mortgage. If you paid home mortgage interest to the person from whom you bought the home and that person did not provide you a Form 1098, 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 (EIN). You must also let the recipient know your SSN.



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

Interest reported on someone else's Form 1098. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the home mortgage interest paid was reported on the other person's Form 1098, identify the name and address of the person or persons who received a Form 1098 reporting the interest you paid. If you are filing a paper return, identify the person by attaching a statement to your paper return and printing "See attached" to the right of line 11.

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



At the time these instructions went to print, the deduction for CAUTION mortgage insurance premiums

formerly claimed on line 13 had expired. You can't claim a deduction on line 13 for amounts paid or accrued after 2016. Line 13 is now shown as "Reserved for future use" in case Congress extends the deduction for 2017. To find out if legislation extended the deduction so you can claim it on your 2017 return, go to IRS.gov/Extenders.

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 is less than your investment income from interest and ordinary dividends minus any qualified dividends.
- 2. You have no other deductible investment expenses.
- 3. You have no disallowed investment interest expense from 2016.



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

ment income.

For more details, see Pub. 550.

Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2017 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 at IRS.gov/EOSelectCheck to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data).

Examples of Qualified Charitable Organizations

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

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

Amounts You Can Deduct

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

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

Example. You paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40. You can deduct only \$30.

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

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

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



You must get the statement by TIP 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 re-

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 performing donated services, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
 - Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct

these expenses on line 28. See *Line 28*, later, for more information on gambling

- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property. Generally, no deduction is allowed until the entire interest has been transferred.
- Gifts to individuals and groups that are operated for personal profit.
- Gifts to foreign organizations. However, you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.
- Cost of tuition. However, you may be able to deduct this as a job education expense on line 21 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.

Qualified Contributions

In general, you can elect to treat gifts by cash or check as qualified contributions if:

- The gift was paid after August 22, 2017, to certain qualified charitable organizations,
- The gift was made for relief efforts in the disaster area of a Presidentially declared disaster eligible for this tax relief, and
- You obtained, from the qualified charitable organization, a written statement that the contribution was used (or is to be used) for relief efforts in those

For details, including the types of charitable organizations that qualify and the descriptions of the disaster areas eligible for this tax relief, see Pub. 976.

Qualified contributions are not subject to the adjusted gross income limitation or the overall limitation on itemized deductions; however, certain limits may apply if your qualified contributions are more than the amount on Form 1040, line 38, minus all other allowable contributions. For details, see Pub. 526.

Include any contributions that you elect to treat as qualified contributions in the total amount reported on line 16. Indicate the election by also entering the amount of your qualified contributions on the dotted line next to the line 16 entry space.

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.

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

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

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

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

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



If 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 year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions

that were limited in an earlier year. 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. Only enter the amount from Form 4684, line 18, on line 20.



Don't enter a net qualified disaster loss from Form 4684, CAUTION line 15, on line 20. Instead, en-

ter that amount, if any, on line 28. See Line 28, later, for information about reporting a net qualified disaster loss.

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

You can deduct personal casualty or theft losses only to the extent that:

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

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 reimbursed 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 next to line 21 and enter the total of all these expenses on line 21. If you are filing a paper return and you can't fit all your expenses on the dotted line next to line 21, attach a statement instead showing the type and amount of each expense.



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 wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you don't get a new job.
- Certain business use of part of your home. For details, including limits that apply, use *TaxTopic 509* (see the Instructions for Form 1040) or see Pub.
- Certain educational expenses. For details, use *TaxTopic 513* (see the Instructions for Form 1040) or see Pub. 970.



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



Don't include any personal, living, or family expenses on UTION line 23.

List the type and amount of each expense next to line 23 and enter the total of these expenses on line 23. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 23, attach a statement instead showing the type and amount of each expense.

Examples of expenses to include on line 23 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust ac-
- Your share of the investment expenses of a regulated investment compa-
- · 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

Increased Standard Deduction Reporting

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

- 1. List the amount from Form 4684, line 15, on the dotted line next to line 28 as "Net Qualified Disaster Loss," and attach Form 4684.
- 2. List your standard deduction amount on the dotted line next to line 28 as "Standard Deduction Claimed With Qualified Disaster Loss."
- 3. Combine the two amounts on line 28 and enter on Form 1040, line 40.

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

Net Qualified Disaster Loss Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you are itemizing your deductions, list the amount from Form 4684, line 15, on the dotted line next to line 28 as "Net Qualified Disaster Loss" and include with your other miscellaneous deductions on line 28. Also be sure to attach Form 4684.



Don't include your net qualified disaster loss on line 20.

Other Misc. Deductions

List the type and amount of each expense from the following list next to line 28 and enter the total of these expenses on line 28. If you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 28, attach a statement instead showing the type and amount of each expense.



Only the expenses listed next can be deducted on line 28. For CAUTION more information about each of these expenses, see Pub. 529.

- Gambling losses (gambling losses include, but aren't limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on 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 premium on bonds acquired before October 23, 1986).
- An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument (for example, a Treasury Inflation-Protected Security).
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

Total Itemized Deductions

Line 29

Use the Itemized Deductions Worksheet, to figure the amount to enter on line 29 if the amount on Form 1040, line 38, is over \$313,800 if married filing jointly or qualifying widow(er); \$287,650 if head of household; \$261,500 if single; or \$156,900 if married filing separately.

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 and any qualified contributions included on line 16	2
	Be sure your total gambling and casualty or theft losses are clearly identified on the dotted lines next to line 28. Also, be sure the amount of any qualified contributions included on line 16 are identified on the dotted line next to line 16.	
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 \$313,800 if married filing jointly or qualifying widow(er); \$287,650 if head of household; \$261,500 if single; or \$156,900 if married filing separately 6.	
7.	Is the amount on line 6 less than the amount on line 5?	
	No. 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

Line 30

If you elect to itemize for state tax or other purposes even though your itemiz-

ed deductions are less than your standard deduction, check the box on line 30.

2017 Optional State Sales Tax Tables

Inco	ome			Exemp	tions					Exempl	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
711100001		Alabama			1	4.0000%		Arizona			2	5.6000%	0.0.0	Arkansas				6.5000%	0.0.0
\$0	\$20,000	253	295	323	346	364	390	256	280	296	308	317	330	350	386	409	426	440	459
\$20,000	\$30,000	368	427	468	500	526	563	395	433	457	475	489	510	534	588	623	650	671	700
\$30,000	\$40,000	426	495	542	578	608	651	469	513	542	563	581	604	630	695	736	767	792	827
\$40,000 \$50,000	\$50,000 \$60,000	476 520	553 603	604 660	645 703	678 740	725 791	534 592	584 647	616 682	640 709	660 731	687 761	714 788	787 869	834 921	869 960	897 991	936 1034
\$60,000	\$70,000	560	649	709	756	795	850	644	704	743	772	795	828	856	944	1000	1042	1076	1123
\$70,000	\$80,000	597	691	755	804	846	904 954	693	757	798	830	855	890	918	1012	1073	1118	1155	1205
\$80,000 \$90,000	\$90,000 \$100,000	630 662	729 765	797 836	849 891	892 936	1000	738 781	806 853	850 899	884 934	911 963	948 1002	976 1031	1076 1136	1140 1204	1189 1255	1228 1296	1281 1353
\$100,000	\$120,000	704	813	888	946	994	1062	838	915	965	1002	1033	1075	1103	1217	1289	1344	1388	1448
\$120,000	\$140,000	758	875	955	1017	1069	1141	913	996	1050	1091	1124	1170	1198	1321	1400	1459	1507	1573
\$140,000 \$160,000	\$160,000 \$180,000	808 854	933 985	1017 1074	1083 1144	1138 1201	1215 1282	982 1047	1072 1143	1130 1204	1174 1251	1210 1289	1259 1341	1286 1368	1419 1508	1503 1598	1567 1666	1618 1721	1688 1796
\$180,000	\$200,000	897	1034	1128	1200	1261	1346	1108	1209	1274	1324	1364	1419	1445	1594	1689	1760	1818	1897
\$200,000	\$225,000	942	1086	1183	1259	1322	1411	1172	1279	1348	1400	1442	1500	1525	1682	1783	1858	1919	2002
\$225,000 \$250,000	\$250,000 \$275,000	990 1035	1140 1192	1243 1298	1322 1381	1388 1450	1481 1547	1241 1306	1354 1424	1426 1501	1481 1558	1526 1605	1587 1670	1612 1693	1777 1867	1883 1979	1963 2062	2028 2130	2116 2223
\$275,000	\$300,000	1078	1241	1351	1437	1509	1609	1368	1492	1572	1632	1681	1749	1771	1953	2069	2157	2228	2325
\$300,000	or more	1330	1527	1661	1765	1852	1974	1739	1895	1996	2072	2134	2219	2232	2462	2609	2719	2809	2931
Inco	ome	California	ı		3	7.2500%		Colorado	_		2	2.9000%		Connecticu	ut		4	6.3500%	
\$0 \$20,000	\$20,000 \$30,000	329 508	356 548	372 574	385 593	395 608	409 629	134 205	145 222	152 233	157 241	162 247	167 256	303 469	327 507	343 531	354 549	363 563	376 582
\$30,000	\$40,000	603	650	680	703	721	746	243	263	275	285	293	303	557	602	631	652	669	692
\$40,000	\$50,000	685	739	773	798	819	847	276	298	312	323	332	343	633	685	718	742	761	788
\$50,000 \$60,000	\$60,000 \$70,000	759 826	818 890	856 931	884 962	907 987	938 1020	305 331	330 358	345 375	357 388	367 398	380 413	702 765	760 827	796 867	823 896	844 919	873 951
\$70,000	\$80,000	888	957	1001	1034	1060	1096	356	385	403	417	428	443	822	890	932	964	989	1023
\$80,000	\$90,000	946	1019	1066	1101	1129	1167	379	409	429	443	455	471	876	948	993	1027	1054	1090
\$90,000 \$100,000	\$100,000 \$120,000	1000 1073	1078 1156	1127 1209	1164 1248	1194 1280	1234 1323	400 429	433 464	453 485	468 502	481 515	498 533	927 995	1003 1077	1051 1128	1087 1166	1115 1197	1154 1238
\$120,000	\$140,000	1168	1258	1315	1358	1393	1440	467	504	528	546	560	580	1084	1173	1229	1270	1304	1349
\$140,000	\$160,000	1257	1353	1415	1461	1498	1549	502	542	567	586	602	623	1166	1263	1323	1368	1404	1452
\$160,000 \$180,000	\$180,000 \$200,000	1339 1417	1442 1525	1507 1594	1556 1646	1595 1688	1649 1745	534 565	577 610	604 638	624 660	640 677	663 700	1243 1316	1346 1425	1410 1493	1458 1543	1496 1584	1548 1639
\$200,000	\$225,000	1499	1613	1686	1740	1784	1844	597	644	674	697	715	740	1392	1507	1579	1633	1676	1734
\$225,000	\$250,000	1586	1707	1784	1841	1888	1951	631	681	713	737	756	782	1474	1595	1672	1729	1774	1836
\$250,000 \$275,000	\$275,000 \$300,000	1669 1748	1796 1880	1876 1965	1937 2028	1986 2079	2052 2149	664 695	716 750	749 784	774 810	795 832	822 860	1551 1625	1679 1759	1759 1843	1819 1906	1867 1956	1932 2025
\$300,000	or more																		
	or more	2220	2387	2493	2573	2637	2725	880	949	992	1025	1051	1087	2065	2237	2344	2424	2488	2575
Inco	ome	District of		ia	4	5.7500%		Florida			1	6.0000%		2065 Georgia			2	2488 4.0000%	
\$0	920,000	District of	Columb 220	ia 230	4 237	5.7500% 243	251	Florida 284	309	325	337	6.0000% 347	360	Georgia 183	200	210	2 218	4.0000% 225	234
\$0 \$20,000	\$20,000 \$30,000	205 315	220 338	230 353	237 364	5.7500% 243 373	251 385	Florida 284 439	309 478	325 502	337 521	6.0000% 347 536	360 557	Georgia 183 282	200 308	210 324	2 218 336	4.0000% 225 346	234 360
\$0 \$20,000 \$30,000 \$40,000	\$20,000 \$30,000 \$40,000 \$50,000	205 315 373 424	220 338 400 454	230 353 418 474	237 364 431 489	5.7500% 243 373 441 500	251 385 456 517	284 439 522 593	309 478 567 645	325 502 597 678	337 521 619 703	6.0000% 347 536 636 723	360 557 661 751	183 282 335 381	200 308 365 415	210 324 384 437	2 218 336 399 453	225 346 411 466	234 360 427 484
\$0 \$20,000 \$30,000 \$40,000 \$50,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000	205 315 373 424 469	220 338 400 454 503	230 353 418 474 524	237 364 431 489 540	243 373 441 500 554	251 385 456 517 571	284 439 522 593 658	309 478 567 645 715	325 502 597 678 752	337 521 619 703 779	6.0000% 347 536 636 723 802	360 557 661 751 832	183 282 335 381 422	200 308 365 415 459	210 324 384 437 483	2 218 336 399 453 502	225 346 411 466 516	234 360 427 484 536
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000	205 315 373 424 469 510	220 338 400 454 503 546	230 353 418 474 524 570	237 364 431 489 540 587	243 373 441 500 554 602	251 385 456 517 571 621	284 439 522 593 658 716	309 478 567 645 715 778	325 502 597 678 752 818	337 521 619 703 779 848	6.0000% 347 536 636 723 802 872	360 557 661 751	183 282 335 381 422 459	200 308 365 415 459 500	210 324 384 437 483 526	2 218 336 399 453 502 546	225 346 411 466 516 561	234 360 427 484 536 583
\$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	205 315 373 424 469 510 548 583	220 338 400 454 503 546 587 625	230 353 418 474 524 570 612 651	237 364 431 489 540 587 631 671	243 373 441 500 554 602 646 687	251 385 456 517 571 621 667 710	284 439 522 593 658 716 770 821	309 478 567 645 715 778 837 892	325 502 597 678 752 818 880 937	337 521 619 703 779 848 912 972	347 536 636 723 802 872 938 999	360 557 661 751 832 906 974 1037	183 282 335 381 422 459 494 526	200 308 365 415 459 500 537 572	210 324 384 437 483 526 565 602	2 218 336 399 453 502 546 586 624	4.0000% 225 346 411 466 516 561 603 642	234 360 427 484 536 583 627 667
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000	205 315 373 424 469 510 548 583 616	220 338 400 454 503 546 587 625 660	230 353 418 474 524 570 612 651 688	237 364 431 489 540 587 631 671 709	243 373 441 500 554 602 646 687 726	251 385 456 517 571 621 667 710 750	284 439 522 593 658 716 770 821 868	309 478 567 645 715 778 837 892 943	325 502 597 678 752 818 880 937 991	337 521 619 703 779 848 912 972 1028	347 536 636 723 802 872 938 999 1057	360 557 661 751 832 906 974 1037 1097	183 282 335 381 422 459 494 526 556	200 308 365 415 459 500 537 572 605	210 324 384 437 483 526 565 602 636	2 218 336 399 453 502 546 586 624 660	4.0000% 225 346 411 466 516 561 603 642 679	234 360 427 484 536 583 627 667 705
\$0 \$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 \$90,000 \$120,000	205 315 373 424 469 510 548 583 616 661	220 338 400 454 503 546 587 625 660 708	230 353 418 474 524 570 612 651 688 738	237 364 431 489 540 587 631 671 709 760	243 373 441 500 554 602 646 687 726 779	251 385 456 517 571 621 667 710 750 803	284 439 522 593 658 716 770 821 868 932	309 478 567 645 715 778 837 892 943 1012	325 502 597 678 752 818 880 937 991 1064	337 521 619 703 779 848 912 972 1028 1103	347 536 636 723 802 872 938 999 1057 1134	360 557 661 751 832 906 974 1037 1097 1177	Georgia 183 282 335 381 422 459 494 526 556 596	200 308 365 415 459 500 537 572 605 649	210 324 384 437 483 526 565 602 636 682	2 218 336 399 453 502 546 586 624 660 708	4.0000% 225 346 411 466 516 561 603 642 679 728	234 360 427 484 536 583 627 667 705 756
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000	\$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$160,000	205 315 313 424 469 510 548 583 616 661 719 773	220 338 400 454 503 546 587 625 660 708 770 827	230 353 418 474 524 570 612 651 688 738 802 862	4 237 364 431 489 540 587 631 671 709 760 827 889	5.7500% 243 373 441 500 554 602 646 687 726 779 846 910	251 385 456 517 571 621 667 710 750 803 873 939	Florida 284 439 522 593 658 716 770 821 868 932 1015 1092	309 478 567 645 715 778 837 892 943 1012 1102 1186	325 502 597 678 752 818 880 937 991 1064 1158 1247	337 521 619 703 779 848 912 972 1028 1103 1201 1292	6.0000% 347 536 636 636 723 802 872 938 999 1057 1134 1235 1329	360 557 661 751 832 906 974 1037 1097 1177 1282 1379	Georgia 183 282 335 381 422 459 494 526 556 596 649 699	200 308 365 415 459 500 537 572 605 649 706 760	210 324 384 437 483 526 565 602 636 682 743 799	2 218 336 399 453 502 546 586 624 660 708 770 828	4.0000% 225 346 411 466 516 561 603 642 679 728 792 852	234 360 427 484 536 583 627 667 705 756 823 885
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000 \$160,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$100,000 \$120,000 \$140,000 \$180,000	205 315 373 424 469 510 548 583 616 661 719 773 823	220 338 400 454 503 546 587 625 660 708 827 881	230 353 418 474 524 570 612 651 688 738 802 862 918	4 237 364 431 489 540 587 631 671 709 760 827 889 946	5.7500% 243 373 441 500 554 602 646 687 726 779 846 910 968	251 385 456 517 571 621 667 710 750 803 873 939 999	Florida 284 439 522 593 658 716 770 821 868 932 1015 1092 1164	309 478 567 645 715 778 837 892 943 1012 1102 1186 1264	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328	337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377	6.0000% 347 536 636 723 802 872 938 999 1057 1134 1235 1329 1416	360 557 661 751 832 906 974 1037 1097 1177 1282 1379 1469	Georgia 183 282 335 381 422 459 494 526 556 596 649 699 744	200 308 365 415 459 500 537 572 605 649 706 760 809	210 324 384 437 483 526 565 602 636 682 743 799 851	2 218 336 399 453 502 546 586 624 660 708 828 882	4.0000% 225 346 411 466 516 561 603 642 679 728 792 852 908	234 360 427 484 536 583 627 705 756 823 825 943
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000	\$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$160,000	205 315 313 424 469 510 548 583 616 661 719 773	220 338 400 454 503 546 587 625 660 708 770 827	230 353 418 474 524 570 612 651 688 738 802 862	4 237 364 431 489 540 587 631 671 709 760 827 889	5.7500% 243 373 441 500 554 602 646 687 726 779 846 910	251 385 456 517 571 621 667 710 750 803 873 939	Florida 284 439 522 593 658 716 770 821 868 932 1015 1092	309 478 567 645 715 778 837 892 943 1012 1102 1186	325 502 597 678 752 818 880 937 991 1064 1158 1247	337 521 619 703 779 848 912 972 1028 1103 1201 1292	6.0000% 347 536 636 636 723 802 872 938 999 1057 1134 1235 1329	360 557 661 751 832 906 974 1037 1097 1177 1282 1379	Georgia 183 282 335 381 422 459 494 526 556 596 649 699	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905	210 324 384 437 483 526 565 602 636 682 743 799	2 218 336 399 453 502 546 586 624 660 708 770 828	4.0000% 225 346 411 466 516 561 603 642 679 728 792 852	234 360 427 484 536 583 627 667 705 756 823 885
\$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 \$180,000 \$200,000 \$225,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$140,000 \$180,000 \$200,000 \$225,000	District of 205 315 373 424 469 510 548 583 616 661 719 773 823 870 920 973	220 338 400 454 503 546 587 625 660 708 827 881 932 984 1041	230 353 418 474 524 570 612 651 688 738 802 862 918 1026 1085	237 364 431 489 540 587 631 671 709 760 827 889 946 1000 1057	5.7500% 243 373 441 500 602 646 687 726 779 846 910 968 1024 1082	251 385 456 517 571 621 667 710 750 803 873 939 999 1056 1116 1180	Elorida 284 439 522 593 658 716 770 821 868 932 1015 1092 1164 1232 1303 1379	309 478 567 645 715 778 837 892 943 1012 1102 1186 1264 1338 1415 1498	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574	1 337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631	6.000% 347 536 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677	360 557 661 751 832 906 974 1037 1097 1177 1282 1379 1469 1555 1644 1740	Georgia 183 282 335 381 422 459 494 526 556 596 649 699 744 788 833 881	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905 958	210 324 384 437 483 526 565 602 636 682 743 799 851 900 952 1007	2 218 336 399 453 502 546 624 660 708 828 882 933 987 1044	4.000% 225 346 411 466 516 561 603 642 679 728 792 852 908 960 1015	234 360 427 484 536 583 627 667 705 756 823 885 943 997 1054
\$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 \$225,000,000 \$225,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$140,000 \$225,000 \$225,000 \$225,000	District of 205 315 373 424 469 510 548 583 616 661 719 773 823 870 920 973 1023	220 338 400 454 503 546 587 625 660 708 770 827 881 932 984 1041 1095	230 353 418 474 524 570 612 651 688 738 802 862 918 971 1026 1085	237 364 431 489 540 587 631 671 709 760 827 889 946 1000 1057 1117	5.7500% 243 373 441 500 500 602 646 687 726 779 846 910 968 1024 1082 1144 1202	251 385 456 517 571 621 667 710 750 803 873 939 999 1056 1116 1180 1240	Florida 284 439 522 593 658 716 770 821 868 932 1015 1092 1164 1232 1303 1379 1452	309 478 567 645 715 778 837 892 943 1012 1102 1186 1264 1338 1415 1498	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574	337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631 1716	6.000% 347 536 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677 1764	360 557 661 751 832 906 974 1037 1177 1282 1379 1469 1555 1644 1740 1831	Georgia 183 282 335 381 422 459 494 526 556 596 649 699 744 788 833 881 927	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905 958 1008	210 324 384 437 483 526 565 602 743 799 851 900 952 1007 1059	2 218 336 399 453 502 546 624 660 708 28 882 933 987 1044 1098	4.000% 225 346 411 466 516 603 642 679 728 792 852 908 960 1015 1074 1129	234 360 427 484 536 583 627 705 756 823 885 997 1054 1115
\$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 \$180,000 \$200,000 \$225,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$140,000 \$180,000 \$200,000 \$225,000	District of 205 315 373 424 469 510 548 583 616 661 719 773 823 870 920 973	220 338 400 454 503 546 587 625 660 708 827 881 932 984 1041	230 353 418 474 524 570 612 651 688 738 802 862 918 1026 1085	237 364 431 489 540 587 631 671 709 760 827 889 946 1000 1057	5.7500% 243 373 441 500 602 646 687 726 779 846 910 968 1024 1082	251 385 456 517 571 621 667 710 750 803 873 939 999 1056 1116 1180	Elorida 284 439 522 593 658 716 770 821 868 932 1015 1092 1164 1232 1303 1379	309 478 567 645 715 778 837 892 943 1012 1102 1186 1264 1338 1415 1498	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574	1 337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631	6.000% 347 536 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677	360 557 661 751 832 906 974 1037 1097 1177 1282 1379 1469 1555 1644 1740	Georgia 183 282 335 381 422 459 494 526 556 596 649 699 744 788 833 881	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905 958	210 324 384 437 483 526 565 602 636 682 743 799 851 900 952 1007	2 218 336 399 453 502 546 624 660 708 828 882 933 987 1044	4.000% 225 346 411 466 516 561 603 642 679 728 792 852 908 960 1015	234 360 427 484 536 583 627 667 705 756 823 885 943 997 1054
\$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 \$225,000	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$140,000 \$220,000 \$225,000 \$255,000 \$275,000 \$300,000 or more	District of 205 315 373 424 469 510 548 583 616 661 719 773 823 870 920 973 1023 1071	220 338 400 454 503 546 587 625 660 708 770 827 881 932 984 1041 1095 1146	230 353 418 474 524 570 612 651 688 738 802 862 918 1026 1085 1140	237 364 431 489 540 587 631 671 709 760 827 889 946 1000 1057 1117 1175 1230	5.7500% 243 373 441 500 646 687 726 779 846 910 968 1024 1082 1144 1202 1258	251 385 456 517 571 621 667 710 750 803 873 939 999 1056 1116 1180 1240 1298	Elorida 284 439 522 593 658 716 770 821 868 932 1015 1092 1164 1232 1303 1379 1452 1521	309 478 567 645 715 778 837 892 1102 1102 1186 1264 1338 1415 1498 1576 1651	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574 1656 1735	337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631 1716 1797	6.000% 347 536 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677 1764 1848	360 557 661 751 832 906 974 1037 1177 1282 1379 1469 1555 1644 1740 1831 1918	Georgia 183 282 335 381 422 459 494 526 556 596 649 699 744 788 833 881 927 971	200 308 365 415 500 537 572 605 649 706 760 809 856 905 958 1008	210 324 384 437 483 526 565 602 636 682 743 799 851 900 952 1007 1059 1109	2 218 336 399 453 502 546 586 624 660 708 770 828 882 933 987 1044 1098 1150 1458	4.000% 225 346 411 466 516 561 603 642 679 728 852 908 960 1015 1074 1129	234 360 427 484 536 583 627 705 756 823 885 943 997 1054 1115 1172 1228
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\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$100,000 \$120,000 \$140,000 \$180,000 \$225,000 \$275,	\$20,000 \$30,000 \$40,000 \$50,000 \$100,000 \$225,000 \$250,000 \$60,000 \$70,000 \$120,000 \$120,000 \$120,000 \$120,000 \$120,000 \$120,000 \$225,000 \$225,000 \$275,000 \$200,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$110,000 \$120,000	205 315 373 424 469 510 548 583 616 661 719 773 823 870 920 973 1023 1071 1357 Hawaii 290 437 514 580 639 692 741 786 829 886 829 886 960 1028 10928	Columb 220 338 400 454 503 546 587 625 660 770 827 70 827 1146 1451 331 500 587 663 730 791 847 889 948 1012 1097 1175 1248 1316	230 353 418 474 524 570 612 651 688 738 802 862 918 971 1026 1085 1140 1194 1511 359 541 638 718 790 856 917 1026 1026 1037 1038 1038 1038 1038 1038 1038 1038 1038	4 237 364 431 489 540 587 631 671 709 760 827 889 946 1000 1057 1117 1175 1230 1556 380 573 673 759 837 906 970 1030 1030 1040 1050	5.7500% 243 373 441 500 554 602 646 687 726 910 968 1024 1082 1144 1202 1258 1592 4.0000% 397 599 704 794 4947 1014 1076 1135 1212 1314 1408 1494 1408	251 385 456 517 571 621 667 710 750 803 873 939 1056 1116 11240 1229 1642 421 635 746 842 927 1004 1075 1141 1203 1285 1399 1056 1141 1203 1240 1298 1141 1203 1240 1298 1399 1499 1599 1699 1699 1699 1799 1799 1799 1799 17	The first content of the fir	309 478 567 645 715 778 892 943 1012 1102 1186 1264 1338 1415 1498 1576 1651 2098 446 652 757 846 926 997 1062 1123 1173 1123 1174 1123 1123 1123 1144 1351 1441 1554 1351 1441 1562	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574 1656 1735 2204 488 711 826 923 1009 1086 1157 1223 1223 1223 1223 1223 1236 1471 1568 1471 1568 1741	1 337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631 1716 1797 2283 1 520 758 879 982 1074 11366 1231 1301 1366 1456 1456 1456 1456 1564 1667 1762 1766 1768	6.0000% 347 536 636 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677 7764 1848 2347 796 923 1032 1128 1214 1292 1365 1433 1524 1640 1748 1848 1848	360 557 661 751 832 906 974 1037 1097 1177 1282 1379 1469 1555 1644 1740 1831 1918 2435 585 986 1101 1203 1294 1379 1456 1528 1644 1748 1845 1746 1747 1846 1847 1847 1847 1847 1847 1847 1847 1847	Georgia 183 282 335 381 422 459 494 526 556 649 699 744 788 833 881 11233 Illinois 289 437 514 580 640 693 743 789 832 889 832 889 964 1034 1098	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905 1038 1055 1339 481 5638 703 762 816 866 913 976 1058 1134 1204 1270	210 324 384 437 483 526 602 636 682 743 799 851 900 952 1007 1059 1109 1407 338 509 599 676 744 806 864 917 967 1033 1119 1200 1274 1344	2 218 336 399 453 502 546 586 624 660 708 828 882 933 987 1044 1098 1150 1458 2 353 531 624 705 776 841 900 955 1007 1076 1166 1250 1327 1400	4.000% 225 346 411 466 516 561 603 603 672 852 908 960 1015 1074 1129 1183 1499 6.2500% 6.2500% 802 869 930 987 1041 1112 1205 1291 1370 1445	234 360 427 484 536 583 627 705 756 823 885 943 997 1054 1115 1172 1228 1556 382 574 674 761 838 907 971 1031 1087 1167 1168
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$100,000 \$120,000 \$120,000 \$140,000 \$180,000 \$250,000 \$275,000 \$250,000 \$300,000 \$300,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$180,000 \$180,000 \$100,000 \$100,000 \$180,000 \$180,000 \$180,000 \$100,000 \$100,000 \$180,000 \$180,000 \$180,000 \$100,	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$140,000 \$225,000 \$275,000 \$30,000 \$70,000 \$30,000 \$70,000 \$180,000 \$100,000 \$11	District of 205 315 373 424 469 510 548 583 616 661 719 773 823 870 920 973 1023 1071 1357 Hawaii 290 437 514 580 639 692 741 786 829 886 960 1028	7 Columb 220 338 400 454 503 546 587 625 660 770 827 7881 932 984 1041 1095 1146 1451 331 500 587 663 730 791 847 899 948 1012 1097 1175 11248	230 353 418 474 524 570 612 651 688 802 862 918 971 1026 1085 1140 1194 1511	4 237 364 431 489 540 587 631 671 709 946 1000 1057 1117 1175 1230 1556 380 573 673 759 837 906 910 100 100 100 100 100 100 100	5.7500% 243 373 441 500 5554 602 646 687 729 846 910 968 1024 1082 1144 1202 1258 1592 4.0000% 397 599 704 874 947 1014 1076 1135 1212 1314 1408	251 385 456 517 571 621 667 710 750 803 873 939 1056 1116 1180 1240 1240 1240 421 635 746 842 927 1004 1075 1141 1203 1285 1392 1492 1492 1492 1492 1492 1492 1492 14	The first content	309 478 567 645 715 778 892 943 1012 1102 1186 1264 1338 1415 1498 1576 1651 2098 446 652 757 846 926 997 1062 1123 1173 1173 1173 1173 1173 1173 117	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574 1656 1735 2204 488 711 826 923 1009 1086 1157 1223 1223 1284 1366 1471 1568	1 337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631 1716 1797 2283 1 520 758 879 982 1074 1156 1231 1301 1301 1301 1364 1457 1541 1631 1716 1797 1898 1998	6.0000% 347 536 636 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677 1764 1848 2347 6.0000% 547 796 923 1128 1214 1292 1365 1433 1524 1640 1748 1848	360 557 661 751 832 906 974 1037 1097 1177 1282 1379 1469 1555 1644 1740 1831 1918 2435 585 986 1101 1203 1294 1378 1456 1524 1456 1524 1748 1456 1524 1748 1748 1748 1748 1748 1748 1748 174	Georgia 183 282 335 381 422 459 494 526 556 649 699 744 788 833 881 927 971 1233 Illinois 289 437 514 580 640 693 743 789 832 889 964 1038	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905 108 1055 1339 319 481 5638 703 762 866 913 976 1058 1158	210 324 384 437 483 526 602 636 682 743 799 952 1007 1059 1109 1407 338 509 599 599 599 676 744 864 917 9103 749 749 749 749 749 749 749 749 749 749	2 218 336 399 453 502 546 624 660 708 828 882 933 987 1044 1098 1150 776 841 900 955 1007 1076 1166 1250 1327	4.000% 225 346 411 466 516 603 642 679 728 792 852 908 960 1015 1074 1129 1183 1499 6.2500% 365 549 645 728 802 869 930 987 1041 1112 1205 1291 1370	234 360 427 484 536 583 627 667 705 756 823 885 943 997 1054 11172 1228 1556 382 574 674 674 761 838 997 1051 1172 1172 1172 1172 1172 1172 1172 11
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$100,000 \$120,000 \$140,000 \$180,000 \$225,000 \$275,000 \$275,000 \$275,000 \$275,000 \$250,000 \$275,000 \$20,000 \$300,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$120,0	\$20,000 \$30,000 \$40,000 \$50,000 \$100,000 \$225,000 \$50,000 \$60,000 \$120,000 \$180,000 \$120,000 \$180,000 \$180,000 \$100,000 \$140,000 \$225,000 \$250,000 \$250,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$120,000 \$120,000 \$225,000 \$225,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$250,000 \$2550,000	District of 205 315 373 424 469 510 548 583 616 661 719 773 823 870 920 920 973 1023 1071 1357 Hawaii 290 437 514 580 639 692 741 786 829 886 960 1028 10928 1152 1214 1281 13344	Columb 220 338 400 454 503 546 587 625 660 770 827 70 827 1146 1451 331 500 587 663 730 791 847 899 948 1012 1097 1175 1248 1316 1387 1464 1535	230 353 418 474 524 570 612 651 688 738 802 862 918 971 1026 1085 1140 1194 1511 359 541 638 790 856 917 918 790 856 917 918 718 718 718 718 718 718 718 718 718 7	4 237 364 431 489 540 587 631 671 709 760 827 889 946 1000 1057 1117 1175 1230 1,556 380 573 673 759 887 906 970 1030 1086 1160 1150 1160 1160 1170	5.7500% 243 373 441 500 554 602 646 687 726 910 968 1024 1082 1144 1202 1258 1592 4.0000% 397 599 704 794 41 1076 1135 1212 1314 1408 1494 1408 1494 1576 1661 1752 1838	251 385 456 517 710 750 803 803 873 939 1056 11160 1240 1298 1642 421 635 746 842 927 1004 1075 1141 1203 1285 1399 1492 1598 1492 1598 1699 1799 1799 1799 1799 1799 1799 1799	The first content of the fir	309 478 567 645 715 778 892 943 1012 1102 1186 1264 1338 1415 1498 1576 1651 2098 446 652 757 846 926 997 1062 1123 1173 1173 1174 1174 1175 1175 1175 1175 1175 1175	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574 1656 1735 2204 488 711 826 923 1009 1086 1157 1223 1223 1223 1223 1236 1471 1568 1671 1688 1688 1688 1688 1689 1	1 337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631 1716 1797 2283 1 520 758 879 982 1074 11366 1231 1301 1366 1457 1564 1231 1301 1366 1457 1564 1231 1301 1366 1457 1564 1231 1301 1366 1457 1564 1231 1301 1306 1457 1564 1231 1301 1306 1457 1564 1231 1301 1306 1457 1564 1231 1301 1306 1457 1564 1677 1678 1679 1679 1679 1679 1679 1679 1679 1679 1679 1679 1679 1799	6.0000% 347 536 636 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677 7764 1848 2347 6.0000% 547 796 923 1032 1128 1214 1292 1365 1433 1524 1640 1748 1848 1941 2038 2141 2038 2141 2238	360 557 661 751 832 906 974 1037 1097 1177 1282 1379 1469 1555 1644 1740 1831 1918 2435 585 986 1101 1203 1294 1379 1456 1528 1624 1748 1456 1528 1624 1748 1636 1748 1748 1748 1748 1748 1748 1748 1748	Georgia 183 282 335 381 422 459 494 526 556 649 699 744 788 833 881 11233 Illinois 289 437 514 580 640 693 743 789 832 889 844 1034 1098 1159 12222 1290 1354	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905 1038 1055 1339 481 5638 703 762 816 866 913 976 1058 1134 1270 1344 1270 1344 1470 1444 1483	210 324 384 437 483 526 602 636 682 743 799 851 900 952 1007 1059 1109 1407 338 509 599 676 744 806 864 917 967 1033 1119 1200 1274 1344 1417 1495 1568	2 218 336 399 453 502 546 586 624 660 708 828 882 933 987 1044 1098 1150 1458 2 353 531 624 705 776 841 900 955 1007 1076 1166 1250 1327 1400 1475 1557 1633	4.000% 225 346 411 466 561 603 642 679 728 792 852 908 960 1015 1074 1129 1183 1499 6.2500% 6.2500% 6.2500% 6.2500% 6.2500% 1041 1112 1205 1291 1370 1445 1523 1607 1686	234 360 427 484 536 583 627 705 756 823 885 943 997 1054 1115 1172 1228 1556 382 574 674 761 1838 907 971 1031 1087 1167 1168 1168 1168 1168 1168 1168 11
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$100,000 \$120,000 \$120,000 \$140,000 \$180,000 \$250,000 \$275,000 \$250,000 \$300,000 \$300,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$100,000 \$180,000 \$180,000 \$100,000 \$100,000 \$180,000 \$180,000 \$180,000 \$100,000 \$100,000 \$180,000 \$180,000 \$180,000 \$100,	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$140,000 \$225,000 \$60,000 \$70,000 \$140,000 \$160,000 \$180,000 \$180,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$10,000 \$100,000 \$100,000 \$100,000 \$110,000 \$110,000 \$110,000 \$110,000 \$110,000 \$120,000	District of 205 315 373 424 469 510 548 583 616 661 719 773 870 920 973 1023 1071 1357 Hawaii 290 437 514 580 639 692 741 786 829 741 786 829 691 886 960 1028 886 960 1028	7 Columb 220 338 400 454 503 546 587 625 660 770 827 7881 932 984 1041 1095 1146 1451 331 500 587 663 730 791 847 899 948 1012 1097 1175 1248 1316 1387	130 230 353 418 474 570 612 651 688 802 862 862 918 971 1026 1085 1140 1194 1511 359 541 636 917 973 1026 1096 1187 1272 1351 1425 1502 1584	4 237 364 431 489 540 587 631 671 709 946 1000 1057 1117 1175 1230 1556 380 573 673 759 837 906 910 1030 10	5.7500% 243 373 441 500 5554 602 646 687 729 846 910 968 1024 1082 1144 1202 1258 1592 4.0000% 397 599 704 874 947 1014 1076 1135 1212 1314 1408 1494 1576 1661 1752	251 385 456 517 571 621 667 710 750 803 873 939 1056 1116 1180 1240 1240 1240 1441 1298 1642 1704 1075 1141 1203 1285 1392 1492 1492 1492 1492 1493 1494 1594 1694 1795 1795 1795 1795 1795 1795 1795 1795	The first of the	309 478 567 645 715 778 892 943 1012 1102 1186 1264 1338 1415 1498 1576 1651 2098 446 652 757 846 926 997 1062 1123 1173 1173 1173 1174 1175 1175 1175 1175 1175 1175 1175	325 502 597 678 752 818 880 937 991 1064 1158 1247 1328 1406 1487 1574 1656 1735 2204 488 711 826 923 1009 1086 1157 1223 1284 1366 1471 1572 1223 1284 1366 1471 1572 1223 1284 1366 1471 1568 1471 1572 1672 1772 1772 1772 1772 1772 1772 17	1 337 521 619 703 779 848 912 972 1028 1103 1201 1292 1377 1457 1541 1631 1716 1797 2283 1 520 758 879 982 1074 1156 1231 1301 1301 1301 1364 1457 1541 1631 1716 1797 1898 1998	6.0000% 347 536 636 636 723 802 872 938 999 1057 1134 1235 1329 1416 1498 1584 1677 1764 1848 1677 796 923 1032 1128 1214 1292 1365 1438 1514 1294 1294 1365 1438 1524 1640 1748 1848 1941 2038	360 557 661 751 832 906 974 1037 1097 1177 1282 1379 1469 1555 1644 1740 1831 1918 2435 585 986 1101 1203 1294 1378 1456 1524 1456 1524 1748 1456 1524 1748 1456 1524 1748 1748 1748 1748 1748 1748 1748 174	Georgia 183 282 335 381 422 459 494 526 556 649 699 744 788 833 881 927 971 1233 Illinois 289 437 514 580 640 693 743 789 832 889 964 1034 1098 1159 1222 1290	200 308 365 415 459 500 537 572 605 649 706 760 809 856 905 108 1055 1339 319 481 5638 703 762 816 866 913 976 1058 1134 1270 1340 1270 1341	210 324 384 437 483 526 602 636 682 743 799 952 1007 1059 1109 1407 338 509 599 599 599 1407 744 864 917 910 910 910 910 910 910 910 910 910 910	2 218 336 399 453 502 546 624 660 708 828 882 933 987 1044 1098 1155 776 841 900 955 1007 1076 1166 1250 1327 1400 1475 757	4.000% 225 346 411 466 516 603 642 679 728 792 852 908 960 1015 1129 1183 1499 6.2500% 365 549 645 728 802 869 930 987 1041 1112 1205 1205 1201 1370 1445 1523 1607	234 360 427 484 536 583 627 667 705 756 823 885 943 997 1054 11172 1228 1556 382 574 671 838 997 1015 1172 1228 1536

Inco				Exemp	tions					Exempl	ions					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	Indiana			4	7.0000%		Iowa			1	6.0000%		Kansas			1	6.5000%	
\$0	\$20,000	342	374	394	409	421	438	303	331	349	362	373	387	431	506	556	596		674
\$20,000 \$30,000	\$30,000 \$40,000	519 612	567 669	598 705	621 731	639 753	664 782	466 553	509 603	537 636	557 660	573 679	596 706	622 719	729 842	801 925	857 990	904 1043	969 1119
\$40,000	\$50,000	692	756	797	827	851	884	627	685	722	749	771	801	801	938	1030	1102	1161	1245
\$50,000	\$60,000	764	834	879	912	939	976	694	758	799	829	854	887	874	1022	1123	1201	1266	1357
\$60,000 \$70,000	\$70,000 \$80,000	828 888	905 970	953 1022	989 1060	1018 1092	1058 1134	755 811	824 886	869 933	902 969	928 997	964 1036	939 998	1098 1167	1205 1281	1289 1370	1359 1444	1456 1547
\$80,000	\$90,000	943	1030	1085	1127	1160	1205	863	943	993	1031	1062	1103	1053	1231	1351	1445	1522	1631
\$90,000 \$100,000	\$100,000 \$120,000	995 1064	1087 1163	1145 1225	1189 1272	1224 1309	1271 1360	912 978	996 1068	1050 1126	1090 1169	1122 1203	1166 1250	1104 1172	1290 1369	1416 1502	1514 1606	1595 1692	1710 1813
\$120,000	\$140,000	1155	1261	1329	1379	1420	1475	1063	1162	1224	1271	1309	1360	1259	1471	1614	1725	1817	1947
\$140,000 \$160,000	\$160,000 \$180,000	1239 1316	1353 1438	1426 1515	1480 1572	1523 1618	1582 1681	1143 1217	1249 1330	1316 1402	1367 1455	1407 1498	1462 1557	1340 1414	1565 1651	1716 1810	1835 1935	1933 2038	2070 2183
\$180,000	\$200,000	1310	1518	1513	1660	1709	1775	1217	1407	1482	1539	1584	1646	1484	1731	1899	2029	2137	2289
\$200,000	\$225,000	1466	1601	1687	1751	1802	1873	1360	1487	1567	1626	1674	1740	1556	1815	1990	2127	2240	2399
\$225,000 \$250,000	\$250,000 \$275,000	1548 1625	1691 1775	1781 1870	1849 1941	1903 1998	1977 2076	1439 1513	1572 1653	1657 1742	1720 1809	1771 1862	1841 1935	1632 1704	1904 1987	2087 2179	2230 2328	2349 2451	2516 2625
\$275,000	\$300,000	1699	1855	1955	2029	2088	2170	1583	1731	1824	1894	1950	2026	1772	2066	2265	2420	2548	2729
\$300,000	or more	2135	2332	2457	2550	2625	2727	2005	2192	2310	2398	2470	2567	2171	2528	2770	2958		3334
Inco \$0	\$20,000	Kentucky 279	305	321	334	6.0000% 344	358	Louisiana 239	259	272	282	5.0000% 289	300	Maine 213	231	243	4 252	5.5000% 259	269
\$20,000	\$30,000	431	471	496	515	531	552	370	401	421	436	447	464	316	342	359	372	382	397
\$30,000 \$40,000	\$40,000 \$50,000	512 582	558 635	588	611 694	629	655 744	440 501	477 542	500	517	531	551	370	400 449	419 471	434 487	446 501	462 519
\$40,000	\$60,000	645	703	669 741	769	715 792	824	555	601	569 630	588 652	604 670	626 694	416 457	493	517	535	549	569
\$60,000	\$70,000	702	765	806	837	862	896	605	654	686	710	729	755	494	533	558	577	593	614
\$70,000 \$80,000	\$80,000 \$90,000	755 804	823 876	867 923	900 958	926 987	963 1026	650 693	704 750	738 786	763 813	784 835	812 865	527 559	569 603	596 631	616 653	633 670	655 694
\$90,000	\$100,000	851	927	976	1013	1043	1084	733	793	832	860	884	915	589	635	664	687	705	730
\$100,000 \$120,000	\$120,000 \$140,000	913 994	995 1083	1047 1140	1087 1183	1119 1218	1163 1266	787 857	852 927	893 972	923 1006	948 1033	982 1070	628 679	677 732	708 765	732 791	751 812	778 840
\$140,000	\$160,000	1070	1165	1226	1273	1310	1362	923	998	1046	1082	1111	1151	727	782	818	845	867	897
\$160,000	\$180,000	1140	1241	1307	1356	1396	1450	984	1064	1115	1153	1184	1227	771	829	867	896	919	950
\$180,000 \$200,000	\$200,000 \$225,000	1206 1276	1314 1389	1383 1462	1435 1517	1477 1561	1535 1622	1041 1102	1126 1191	1180 1248	1221 1291	1254 1326	1298 1373	812 855	873 919	913 961	943 992	967 1018	1001 1053
\$225,000	\$250,000	1351	1470	1547	1605	1652	1717	1166	1261	1322	1367	1403	1453	901	969	1012	1045	1072	1108
\$250,000 \$275,000	\$275,000 \$300,000	1421 1489	1547 1620	1628 1705	1689 1769	1738 1820	1806 1891	1228 1286	1327 1390	1391 1457	1438 1507	1477 1547	1529 1602	945 986	1015 1059	1060 1106	1095 1142	1122 1171	1160 1210
\$300,000	or more	1892	2058	2164	2245	2310	2399	1636	1768	1852	1915	1966	2035	1231	1320	1377	1421	1456	1504
Inco		Maryland			4	6.0000%		Massachu			4	6.2500%		Michigan			4	6.0000%	
\$0 \$20,000	\$20,000 \$30,000	246 375	273 414	290 440	303 460	314 477	329 499	243 375	257 396	265 409	272 419	277 427	284 438	270 416	292 449	307 471	317 487	326 500	338 518
\$30,000	\$40,000	443	489	519	543	562	589	445	470	486	497	507	519	493	533	558	577	592	613
\$40,000 \$50,000	\$50,000 \$60,000	501 554	553 611	588 649	614 678	636 701	666 734	506 561	534 592	552 612	565 626	576 638	590 653	559 619	605 669	633 701	655 725	672 744	696 770
\$60,000	\$70,000	601	663	704	735	761	797	611	644	666	681	694	711	674	728	762	788	809	837
\$70,000	\$80,000	645	711	754	788	816	854	657	693	716	732	746	764	724	782	819	846	869	899
\$80,000 \$90,000	\$90,000 \$100,000	685 723	755 797	802 846	837 884	867 915	907 957	700 740	738 781	762 806	780 825	794 840	814 860	771 815	832 880	871 921	901 952	924 977	957 1011
\$100,000	\$120,000	774	853	905	946	978	1024	794	838	865	885	901	923	874	943	987	1021	1047	1084
\$120,000 \$140,000	\$140,000 \$160,000	841 903	926 994	983 1055	1026 1101	1062 1139	1111 1192	865 930	912 981	941 1013	963 1036	981 1055	1005 1081	951 1023	1026 1103	1074 1155	1110 1193	1139 1225	1179 1267
\$160,000	\$180,000	960	1057	1121	1170	1211	1267	991	1045	1079	1104	1124	1151	1089	1175	1230	1271	1304	1349
\$180,000 \$200,000	\$200,000 \$225,000	1014 1070	1116 1178	1184 1249	1236 1304	1278 1349	1337 1411	1049 1110	1106 1170	1142 1208	1168 1235	1190 1258	1218 1288	1152 1218	1243 1314	1300 1374	1344 1420	1379 1457	1426 1507
\$225,000	\$250,000	1131	1244	1319	1377	1424	1490	1175	1238	1278	1307	1331	1363	1289	1390	1454	1502	1541	1594
\$250,000 \$275,000	\$275,000 \$300,000	1188 1243	1307 1367	1386 1449	1446	1495 1564	1564 1636	1236 1295	1303 1365	1345 1408	1375	1400 1467	1434 1502	1356 1420	1461 1530	1529 1601	1579 1653	1620 1696	1676
\$300,000	or more		1721	1824	1512 1902		2057	1645	1733	1788	1441 1829	1861	1906	1800	1939	2028	2094		1754 2221
Inco	ome	Minnesota	a		1	6.8750%		Mississipp	i		2	7.0000%		Missouri			2	4.2250%	
\$0 \$20,000	\$20,000 \$30,000	290 459	305 483	314 498	321 509	326 518	333 529	476 695	551 803	602 876	640 932	672 978	717 1042	206 315	228 350	243 373	255 390		277 423
\$30,000	\$40,000	551	580	598	611	621	635	806	932	1015	1080	1134	1208	373	414	441	461	404	500
\$40,000	\$50,000	631	664	685	700	712	728	901	1041	1134	1206	1266	1349	424	470	500	522	541	567
\$50,000 \$60,000	\$60,000 \$70,000	703 769	741 810	764 836	780 854	794 869	812 888	985 1060	1137 1224	1239 1334	1318 1418	1383 1488	1474 1585	469 510	519 564	552 600	578 628	598 650	626 680
\$70,000	\$80,000	831	875	902	922	938	959	1129	1303	1420	1510	1584	1688	547	606	644	674	697	730
\$80,000 \$90,000	\$90,000 \$100,000	888 943	936 993	965 1024	987 1047	1003 1065	1026 1089	1192 1252	1376 1445	1499 1574	1594 1673	1673 1756	1782 1870	582 615	645 681	686 724	717 757	742 784	777 821
\$100,000	\$120,000	1016	1071	1104	1129	1148	1174	1331	1536	1673	1778	1865	1987	660	730	776	811	840	879
\$120,000	\$140,000	1112	1172	1208	1235	1257	1285	1432	1653	1800	1914	2007	2138	717	794	844	882	912	955
\$140,000 \$160,000	\$160,000 \$180,000	1202 1286	1267 1355	1307 1398	1336 1429	1359 1454	1390 1487	1527 1613	1761 1861	1918 2026	2039 2153	2138 2259	2278 2406	771 821	853 908	907 965	947 1008	980 1043	1026 1092
\$180,000	\$200,000	1365	1439	1485	1518	1544	1579	1694	1954	2128	2261	2372	2526	868	960	1020	1065	1103	1154
\$200,000 \$225,000	\$225,000 \$250,000	1449 1539	1527 1622	1576 1674	1611 1711	1639 1741	1676 1781	1779 1869	2051 2155	2233 2345	2373 2492	2489 2614	2650 2783	917 970	1014 1072	1077 1139	1125 1190	1165 1231	1219 1288
\$250,000	\$275,000	1624	1713	1767	1806	1838	1880	1953	2252	2451	2604	2731	2908	1020	1127	1197	1250	1294	1354
	\$300,000	1706	1799	1856	1898	1931	1975	2033	2344	2551	2711	2842	3027	1068	1180	1253	1308	1354	1417
\$275,000 \$300,000	or more	2200	2320	2394	2448	2491	2549	2503	2883	3137	3332	3494	3719	1352	1492	1584	1654	1711	1790

1	Inco				Exemp	tions					Exemp	tions					Exemp	tions		
At le	east	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	me	Nebraska			1	5.5000%		Nevada			5	6.8500%	ı	New Jersey	γ		4	6.8750%	
	\$0	\$20,000	273	298	314	325	335	348	314	339	355	367	376	390	289	302	310	316	321	327
	0,000	\$30,000 \$40,000	422 500	460 546	484 574	502 596	517 613	537 637	480 568	518 613	542 641	560 662	575 680	595 703	460 553	481 578	494 594	504 605	512 615	522 627
	0,000	\$50,000	568	620	653	677	697	724	644	695	727	751	770	796	634	663	681	694	705	719
	0,000	\$60,000	629	687	723	750	772	802	713	768	803	830	851	880	707	740	760	775	787	803
	0,000	\$70,000 \$80,000	685 736	747 803	787 846	816 878	840 903	873 938	775 832	834 896	873 937	901 967	924 992	956 1025	774 837	810 876	832 900	849 917	862 931	879 950
	0,000	\$90,000	784	856	901	935	962	999	885	953	996	1029	1055	1091	895	937	963	981	996	1017
	0,000	\$100,000 \$120,000	829 889	905 970	953 1022	989 1061	1018 1091	1057 1134	935 1002	1007 1079	1052 1127	1087 1164	1114 1193	1152 1234	951 1025	995 1073	1022 1102	1042 1124	1058 1141	1080 1164
	0,000	\$140,000	968	1056	1112	1154	1188	1234	1002	1172	1225	1265	1297	1340	1123	1175	1207	1231	1250	1275
	0,000	\$160,000	1041	1136	1197	1242	1278	1328	1170	1259	1316	1359	1393	1439	1214	1271	1306	1331	1352	1379
	0,000	\$180,000 \$200,000	1109 1173	1211 1281	1275 1349	1323 1400	1362 1441	1415 1497	1246 1317	1340 1417	1400 1480	1445 1528	1482 1566	1531 1618	1299 1381	1360 1445	1397 1484	1425 1514	1447 1537	1476 1568
\$200	0,000	\$225,000	1240	1354	1426	1480	1524	1583	1391	1496	1563	1613	1654	1709	1466	1534	1576	1607	1632	1665
	5,000 0,000	\$250,000 \$275,000	1312 1380	1433 1507	1509 1588	1566 1648	1612 1696	1675 1762	1471 1547	1582 1663	1653 1737	1705 1792	1748 1837	1806 1898	1557 1644	1630 1721	1675 1768	1708 1803	1734 1831	1769 1868
	5,000	\$300,000	1446	1579	1663	1726	1776	1845	1619	1740	1817	1875	1922	1986	1728	1808	1858	1895	1924	1963
\$300	0,000	or more	1834	2003	2110	2190	2255	2342	2048	2200	2296	2369	2427	2507	2230	2335	2399	2447	2484	2535
	Inco		New Mexi			1	5.1250%		New York	:		2	4.0000%		North Care			2	4.7500%	
\$20	\$0 0,000	\$20,000 \$30,000	289 454	310 488	324 509	334 525	341 537	352 554	171 271	180 285	186 294	190 301	193 306	198 313	258 387	290 434	312 466	328 490	341 510	360 537
\$30	0,000	\$40,000	542	583	608	627	642	662	324	342	352	360	367	375	454	509	546	574	597	629
	0,000	\$50,000 \$60,000	619 689	666 741	695 773	717 797	734 816	757 842	371 414	391 436	403 450	413 460	420 468	430 479	511 562	574 631	615 676	646 711	672 739	708 778
\$60	0,000	\$70,000	752	809	845	871	892	920	453	477	492	503	512	524	609	683	731	769	799	842
	0,000	\$80,000	811	873	911	939	962	992	489	515	531	543	552	565	651	730	782	822	855	900
	0,000	\$90,000 \$100,000	866 918	932 988	973 1031	1003 1063	1027 1089	1060 1123	522 554	550 584	568 602	580 616	590 626	604 641	691 728	774 816	829 874	872 918	906 954	954 1005
\$100	0,000	\$120,000	988	1063	1110	1144	1172	1209	597	629	649	663	675	691	778	871	933	980	1018	1072
	0,000	\$140,000 \$160,000	1079 1165	1161 1253	1212 1309	1250 1349	1280 1382	1321 1426	653 706	688 743	709 767	725 784	738 798	755 816	842 902	943 1009	1009 1080	1060 1135	1102 1179	1160 1241
	0,000	\$180,000	1244	1339	1398	1441	1476	1523	755	795	820	838	853	873	957	1071	1146	1203	1250	1316
	0,000	\$200,000	1320	1420	1483	1529	1566	1616	801	844	870	890	905	926	1009	1129	1208	1268	1318	1386
	0,000 5,000	\$225,000 \$250,000	1399 1484	1505 1597	1572 1667	1621 1719	1660 1761	1713 1817	850 902	895 950	923 980	944 1002	960 1020	983 1043	1063 1121	1189 1253	1272 1341	1335 1408	1388 1462	1460 1538
\$250	0,000	\$275,000	1564	1683	1758	1813	1857	1916	952	1002	1034	1057	1076	1101	1176	1314	1406	1475	1533	1612
	5,000 0,000	\$300,000 or more	1641 2104	1767 2266	1845 2366	1902 2440	1948 2499	2011 2580	999 1286	1053 1355	1086 1397	1110 1429	1130 1454	1156 1488	1228 1536	1372 1715	1467 1833	1540 1923	1600 1997	1683 2099
	Inco	me	N. d. D.I																	
			North Da	kota		1	5.0000%		Ohio			1	5.7500%		Oklahoma			1	4.5000%	
	\$0	\$20,000	222	244	259	271	280	293	280	299	311	320	327	337	279	323	353	376	395	422
	0,000	\$30,000	222 338	244 373	396	271 413	280 427	447	280 434	464	482	320 496	327 507	337 522	279 410	473	517	376 550	395 578	617
\$30			222	244		271	280		280			320	327	337	279			376	395	
\$30 \$40 \$50	0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000	222 338 400 453 501	244 373 441 499 551	396 467 529 585	271 413 488 552 610	280 427 504 571 631	447 527 597 659	280 434 516 587 651	464 551 627 695	482 573 652 723	320 496 589 670 743	327 507 602 685 759	337 522 620 705 782	279 410 477 534 585	473 551 616 675	517 600 672 735	376 550 639 715 782	395 578 671 751 821	617 716 801 876
\$30 \$40 \$50 \$60	0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000	222 338 400 453 501 544	244 373 441 499 551 599	396 467 529 585 635	271 413 488 552 610 662	280 427 504 571 631 684	447 527 597 659 716	280 434 516 587 651 709	464 551 627 695 757	482 573 652 723 787	320 496 589 670 743 809	327 507 602 685 759 827	337 522 620 705 782 851	279 410 477 534 585 631	473 551 616 675 727	517 600 672 735 792	376 550 639 715 782 843	395 578 671 751 821 885	617 716 801 876 943
\$30 \$40 \$50 \$60 \$70 \$80	0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000	222 338 400 453 501 544 584 621	244 373 441 499 551 599 642 683	396 467 529 585 635 681 724	271 413 488 552 610 662 710 755	280 427 504 571 631 684 734 781	447 527 597 659 716 768 816	280 434 516 587 651 709 763 813	464 551 627 695 757 814 868	482 573 652 723 787 846 902	320 496 589 670 743 809 870 927	327 507 602 685 759 827 889 948	337 522 620 705 782 851 916 976	279 410 477 534 585 631 673 712	473 551 616 675 727 775 820	517 600 672 735 792 844 892	376 550 639 715 782 843 898 949	395 578 671 751 821 885 942 996	617 716 801 876 943 1005 1062
\$30 \$40 \$50 \$60 \$70 \$80 \$90	0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000	222 338 400 453 501 544 584 621 656	244 373 441 499 551 599 642 683 721	396 467 529 585 635 681 724 764	271 413 488 552 610 662 710 755 797	280 427 504 571 631 684 734 781 824	447 527 597 659 716 768 816 861	280 434 516 587 651 709 763 813 861	464 551 627 695 757 814 868 918	482 573 652 723 787 846 902 954	320 496 589 670 743 809 870 927 981	327 507 602 685 759 827 889 948 1003	337 522 620 705 782 851 916 976 1032	279 410 477 534 585 631 673 712 748	473 551 616 675 727 775 820 861	517 600 672 735 792 844 892 938	376 550 639 715 782 843 898 949	395 578 671 751 821 885 942 996 1046	617 716 801 876 943 1005 1062 1116
\$30 \$40 \$50 \$60 \$70 \$80 \$100 \$120	0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000	222 338 400 453 501 544 584 621 656 702 763	244 373 441 499 551 599 642 683 721 772 839	396 467 529 585 635 681 724 764 818	271 413 488 552 610 662 710 755 797 854 927	280 427 504 571 631 684 734 781 824 882 958	447 527 597 659 716 768 816 861 922 1001	280 434 516 587 651 709 763 813 861 924 1007	464 551 627 695 757 814 868 918 986 1074	482 573 652 723 787 846 902 954 1024 1116	320 496 589 670 743 809 870 927 981 1053 1147	327 507 602 685 759 827 889 948 1003 1076 1172	337 522 620 705 782 851 916 976 1032 1108 1207	279 410 477 534 585 631 673 712 748 796 859	473 551 616 675 727 775 820 861 916 988	517 600 672 735 792 844 892 938 997 1075	376 550 639 715 782 843 898 949 997 1060 1143	395 578 671 751 821 885 942 996 1046 1113 1199	617 716 801 876 943 1005 1062 1116 1186 1278
\$30 \$40 \$50 \$60 \$70 \$80 \$100 \$120 \$140	0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$90,000 \$100,000 \$120,000 \$140,000 \$160,000	222 338 400 453 501 544 584 621 656 702 763 819	244 373 441 499 551 599 642 683 721 772 839 901	396 467 529 585 635 681 724 764 818 889 954	271 413 488 552 610 662 710 755 797 854 927 995	280 427 504 571 631 684 734 781 824 882 958 1029	447 527 597 659 716 768 816 861 922 1001 1075	280 434 516 587 651 709 763 813 861 924 1007 1084	464 551 627 695 757 814 868 918 986 1074 1156	482 573 652 723 787 846 902 954 1024 1116 1201	320 496 589 670 743 809 870 927 981 1053 1147 1235	327 507 602 685 759 827 889 948 1003 1076 1172 1262	337 522 620 705 782 851 916 976 1032 1108 1207 1299	279 410 477 534 585 631 673 712 748 796 859 917	473 551 616 675 727 775 820 861 916 988 1054	517 600 672 735 792 844 892 938 997 1075 1147	376 550 639 715 782 843 898 949 997 1060 1143 1219	395 578 671 751 821 885 942 996 1046 1113 1199 1279	617 716 801 876 943 1005 1062 1116 1186 1278 1363
\$30 \$44 \$56 \$66 \$77 \$88 \$90 \$100 \$120 \$144 \$160	0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000	222 338 400 453 501 544 584 621 656 702 763	244 373 441 499 551 599 642 683 721 772 839	396 467 529 585 635 681 724 764 818	271 413 488 552 610 662 710 755 797 854 927	280 427 504 571 631 684 734 781 824 882 958	447 527 597 659 716 768 816 861 922 1001	280 434 516 587 651 709 763 813 861 924 1007	464 551 627 695 757 814 868 918 986 1074	482 573 652 723 787 846 902 954 1024 1116	320 496 589 670 743 809 870 927 981 1053 1147	327 507 602 685 759 827 889 948 1003 1076 1172	337 522 620 705 782 851 916 976 1032 1108 1207	279 410 477 534 585 631 673 712 748 796 859	473 551 616 675 727 775 820 861 916 988	517 600 672 735 792 844 892 938 997 1075	376 550 639 715 782 843 898 949 997 1060 1143	395 578 671 751 821 885 942 996 1046 1113 1199	617 716 801 876 943 1005 1062 1116 1186 1278
\$34 \$44 \$56 \$66 \$77 \$88 \$90 \$120 \$144 \$166 \$186 \$200	0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$160,000 \$180,000 \$200,000 \$200,000	222 338 400 453 501 544 584 621 656 702 763 819 872 921 973	244 373 441 499 551 599 642 683 721 772 839 901 901 1069	396 467 529 585 635 681 724 764 818 889 954 1015 1072 1132	271 413 488 552 610 662 710 755 797 854 927 995 1058 1118	280 427 504 571 631 684 734 781 824 882 958 1029 1094 1156 1220	447 527 597 659 716 768 816 861 922 1001 1075 1143 1207 1274	280 434 516 587 651 709 763 813 861 924 1007 1084 1155 1223 1294	464 551 627 695 757 814 868 918 986 1074 1156 1232 1304 1380	482 573 652 723 787 846 902 954 1024 1116 1201 1280 1356 1434	320 496 589 670 743 809 870 927 981 1053 1147 1235 1316 1393 1474	327 507 602 685 759 827 889 948 1003 1076 1172 1262 1345 1424	337 522 620 705 782 851 916 976 1032 1108 1207 1299 1384 1465 1550	279 410 477 534 585 631 673 712 748 796 859 917 970 1020 1072	473 551 616 675 727 775 820 861 916 988 1054 1115 1172 1231	517 600 672 735 792 844 892 938 997 1075 1147 1212 1274 1339	376 550 639 715 782 843 898 949 997 1060 1143 1219 1288 1354 1422	395 578 671 751 821 885 942 996 1046 1113 1199 1279 1352 1420 1492	617 716 801 876 943 1005 1062 1116 1186 1278 1363 1440 1514 1589
\$34 \$44 \$55 \$66 \$76 \$89 \$100 \$120 \$146 \$186 \$200 \$222	0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$100,000 \$120,000 \$160,000 \$180,000 \$250,000 \$250,000	222 338 400 453 501 544 584 621 656 702 763 819 872 921 973 1028	244 373 441 499 551 599 642 683 721 772 839 901 958 1012 1069 1129	396 467 529 585 635 681 724 764 818 889 954 1015 1072 1132 1196	271 413 488 552 610 662 710 755 797 854 927 995 1058 1118 1180 1247	280 427 504 571 631 684 734 781 824 882 958 1029 1094 1156 1220 1289	447 527 597 659 716 768 816 861 922 1001 1075 1143 1207 1274	280 434 516 587 651 709 763 813 861 924 1007 1084 1155 1223 1294 1370	464 551 627 695 757 814 868 918 986 1074 1156 1232 1304 1380 1461	482 573 652 723 787 846 902 954 1024 1116 1201 1280 1356 1434 1518	320 496 589 670 743 809 870 927 981 1053 1147 1235 1316 1393 1474 1561	327 507 602 685 759 827 889 948 1003 1076 1172 1262 1345 1424 1506	337 522 620 705 782 851 916 976 1032 1108 1207 1299 1384 1465 1550	279 410 477 534 585 631 673 712 748 796 859 917 970 1020 1072 1128	473 551 616 675 727 775 820 861 916 988 1054 1115 1172 1231 1294	517 600 672 735 792 844 892 938 997 1075 1147 1212 1274 1339 1407	376 550 639 715 782 843 898 949 997 1060 1143 1219 1288 1354 1422 1495	395 578 671 751 821 885 942 996 1046 1113 1199 1279 1352 1420 1492 1568	617 716 801 876 943 1005 1062 1116 1186 1278 1363 1440 1514 1589 1670
\$34 \$44 \$56 \$66 \$77 \$88 \$99 \$120 \$144 \$168 \$188 \$200 \$22: \$256 \$27:	0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000 0,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$100,000 \$120,000 \$140,000 \$180,000 \$200,000 \$200,000 \$225,000 \$275,000 \$300,000	222 338 400 453 501 544 584 621 656 702 763 819 872 921 1028 1080	244 373 441 499 551 599 642 683 721 772 839 901 1069 1129 1187 1241	396 467 529 585 635 681 724 764 818 889 954 1015 1072 1132 1196 1257 1314	271 413 488 552 610 662 710 755 797 854 927 995 1058 1118 1180 1247 1310	280 427 504 571 631 684 734 781 824 882 958 1029 1094 1156 1220 1289 1354	447 527 597 659 716 768 816 861 922 1001 1075 1143 1207 1274 1346 1414 1479	280 434 516 587 7651 709 763 813 861 924 1100 1084 1155 1223 1294 1370 1442 1511	464 551 627 695 757 814 868 918 986 1074 1156 1232 1304 1380 1461 1538 1611	482 573 652 723 787 846 902 954 1024 1116 1201 1280 1356 1434 1518 1598	320 496 589 670 743 809 870 927 981 1053 1147 1235 1316 1393 1474 1561 1642 1721	327 507 602 685 759 827 889 948 1003 1076 1172 1262 1345 1424 1506 1595 1678	337 522 620 705 782 851 916 976 1032 1108 1207 1299 1384 1465 1550 1641 1727 1809	279 410 477 534 585 631 673 712 748 796 859 917 970 1020 1072 1128 1180 1230	473 551 616 675 727 775 820 861 916 988 1054 1115 1172 1231 1294 1354 1411	517 600 672 735 792 844 892 938 997 1075 1147 1212 1274 1339 1407 1472 1533	376 550 639 715 782 843 898 949 997 1060 1143 1219 1288 1354 1422 1495 1563 1628	395 578 671 751 821 885 942 996 1046 1113 1199 1279 1352 1420 1492 1568 1640 1708	617 716 801 801 1005 1062 1116 1186 1278 1363 1440 1514 1589 1670 1746 1819
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Inc	ome	Exemptions								Exemp	tions			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	
	come	South Dal	kota		1	4.5000%		Tennessee				7.0000%		Texas				6.2500%		
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$100,000	\$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000	313 464 542 608 668 721 770 815 858 914 987	360 534 623 700 768 829 885 937 985 1050 1134	391 580 677 760 834 900 961 1017 1070 1141 1232	416 615 718 807 885 955 1020 1080 1136 1210 1307	435 645 753 845 927 1000 1068 1131 1189 1267 1368	463 685 800 898 985 1063 1135 1202 1264 1347 1454	410 613 719 809 890 963 1030 1092 1150 1228 1328	467 696 815 917 1008 1090 1166 1236 1301 1388 1502	504 751 879 989 1087 1175 1256 1331 1402 1495 1617	533 793 928 1044 1147 1240 1325 1405 1479 1578 1706	556 828 969 1090 1197 1294 1382 1465 1542 1645 1779	589 877 1025 1153 1266 1368 1462 1549 1631 1739 1880	308 475 564 641 710 772 830 884 935 1003 1091	340 524 622 707 783 852 916 976 1032 1107 1205	360 556 659 749 830 903 971 1034 1094 1173 1277	375 579 687 781 865 942 1012 1078 1140 1223 1332	388 598 710 807 894 973 1046 1114 1178 1264 1376	404 624 741 842 933 1016 1092 1163 1230 1319 1436	
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	come	Utah	200	222	2	4.7000%	206	Vermont	200	212		6.0000%	222	Virginia	224	240		4.3000%	20.4	
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$200,000 \$225,000 \$275,000 \$300,000	\$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$250,000 \$250,000 \$255,000 \$300,000	273 412 484 546 601 651 697 740 833 903 967 1027 1083 1142 1205 1264 1320 1655	309 464 545 615 677 733 878 937 1015 1088 1154 1218 1218 1283 1353 1420 1483 1856	333 499 586 661 727 787 843 894 942 1006 1167 1239 1306 1376 1452 1523 1590 1990	351 526 617 696 766 829 887 941 992 1059 1147 1228 1303 1374 1448 1527 1601 1672 2092	365 548 643 725 798 863 924 980 1032 1104 1278 1356 1430 1507 1589 1666 1740 2176	386 578 679 765 841 911 974 1033 1089 1163 1259 1348 1430 1507 1588 1675 1756 1834 2292	200 299 351 395 435 470 503 534 562 600 649 695 737 777 818 862 904 943 1177	208 311 365 411 452 489 523 555 584 627 766 807 850 896 939 980 1223	213 319 373 421 463 500 535 567 598 638 690 739 784 826 870 917 961 1003 1251	216 324 380 427 470 509 544 577 607 751 796 839 884 932 976 1019 1272	219 328 384 433 476 515 551 584 615 657 710 760 806 850 895 943 989 1032 1288	223 333 391 440 484 524 560 594 625 668 722 773 820 864 910 959 1005 1049 1309	210 319 376 426 470 510 547 581 614 657 713 765 814 859 907 958 1007 1053 1326	234 354 418 472 521 565 606 644 679 727 789 846 899 950 1002 1058 1111 1162 1463	249 377 444 502 554 601 644 684 722 772 838 899 955 1009 1064 1124 1180 1234 1552	261 395 465 525 580 628 673 715 755 807 876 939 998 1054 1112 1174 1232 1288 1620	270 409 482 544 600 651 741 781 836 972 1033 1090 1150 1214 1275 1333 1675	284 429 505 570 629 682 730 776 818 875 949 1018 1081 1141 1204 1271 1334 1394 1752	
Inc	come	Washingt			1	6.5000%		West Virg	inia			5.0000%		Wisconsin				5.0000%		
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$90,000 \$120,000 \$140,000 \$160,000 \$180,000 \$225,000 \$225,000 \$275,000 \$300,000	\$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$140,000 \$180,000 \$180,000 \$200,000 \$225,000 \$275,000 \$300,000	319 495 589 670 743 810 871 928 983 1055 1149 1238 1320 1397 1479 1566 1648 1727 2199	344 534 634 722 801 872 938 1000 1058 1136 1238 1333 1421 1504 1592 1685 1774 1859 2366	360 558 664 755 837 912 981 1046 1108 1188 1294 1393 1485 1572 1664 1762 1854 1943 2472	372 577 685 780 865 942 1013 1080 1142 1226 1336 1438 1533 1717 1818 1914 2005 2551	382 591 703 800 887 966 1039 1107 1171 1257 1370 1475 1572 1664 1761 1864 1962 2056 2615	395 612 727 827 917 998 1074 1144 1211 1300 1416 1524 1625 1720 1820 1927 2028 2124 2702	299 470 562 642 714 780 842 899 953 1025 1120 1209 1292 1370 1453 1541 1625 1706 2188	325 511 612 699 778 850 917 979 1038 1117 1221 1318 1408 1494 1584 1680 2387	342 538 643 735 818 894 964 1030 1092 1175 1284 1387 1481 1572 1666 1768 1864 1957 2512	354 557 666 762 848 927 999 1068 1132 1218 1332 1218 1336 1630 1728 1834 1934 2030 2606	364 573 685 783 872 953 1028 1098 1164 1253 1370 1479 1580 1677 1778 1886 1989 2088 2681	377 594 711 813 905 989 1067 1139 1208 1301 1421 1535 1640 1740 1845 2065 2167 2783	253 389 462 524 580 631 679 723 764 819 891 959 1021 1080 1142 1208 1270 1330 1686	274 423 501 570 631 686 737 785 830 890 1042 1110 1174 1241 1313 1381 1446 1834	288 444 527 598 662 721 774 825 872 935 1018 1095 1166 1233 1304 1379 1451 1519 1927	298 460 545 619 686 746 802 854 903 969 1054 1134 1208 1277 1350 1429 1503 1574	306 472 560 637 705 767 824 878 995 1083 1165 1241 1313 1388 1469 1545 1618 2051	318 490 581 660 731 795 854 910 962 1032 1128 1287 1361 1439 1522 1601 1677 2127	
\$0 \$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$90,000 \$100,000 \$120,000 \$140,000 \$180,000 \$225,000 \$225,000 \$3275,000 \$300,000	\$20,000 \$30,000 \$40,000 \$50,000 \$70,000 \$80,000 \$100,000 \$120,000 \$140,000 \$180,000 \$200,000 \$225,000 \$275,000 \$300,000	190 293 349 396 439 479 515 548 580 623 678 823 871 922 970 1017 1292	206 319 379 431 477 520 559 630 676 792 844 893 945 1000 1052 1102 1401	217 335 398 452 501 546 587 625 662 710 832 886 938 992 1050 1105 1157 1471	225 347 412 469 520 566 608 648 685 735 801 862 918 972 1028 1088 1144 1199 1523	231 357 424 482 534 582 625 705 736 823 886 944 999 1056 1118 1176 1232 1565	240 371 440 500 554 603 649 691 731 784 854 919 979 1036 1096 1160 1220 1278 1623	determine												

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 6.00% state sales tax rate for a total of 7.25%. 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 7.25%, and the numerator is the total sales tax rate minus 7.25%.

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 that imposes a local sales tax	C
Arizona	Glendale, Mesa, Peoria, Phoenix, or Tucson	A
	Chandler, Gilbert, Scottsdale, Tempe, Yuma, or any other locality that imposes a local sales tax	В
Arkansas	Any locality that imposes a local sales tax	В
Colorado	Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Longmont, Thornton, or Westminster	В
	Adams County, Arapahoe County, Aurora, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Lakewood, Larimer County, Pueblo City, Pueblo County, or any other locality that imposes a local sales tax	A
Georgia	Any locality that imposes a local sales tax	В
Illinois	Arlington Heights, Aurora, Bloomington, Champaign, Chicago, Cicero, Decatur, Elgin, Evanston, Joliet, Palatine, Peoria, Schaumburg, Skokie, Springfield, or any other locality that imposes a local sales tax	A
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Iberia 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, East Baton Rouge Parish, Jefferson Parish, Lafayette Parish, or any other locality that imposes a local sales tax	В
Mississippi	City of Jackson only	A
	City of Tupelo only	В
Missouri	Any locality that imposes a local sales tax	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, Orlean, 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 Vernon, New Rochelle, White Plains, or Yonkers	В
	Counties: Chautauqua, Chenango, Columbia, Delaware, Greene, Hamilton, Tioga, or Wayne Cities: New York or Norwich (Chenango County)	A
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	A
South Carolina	Aiken County, Andersonn County, Georgetown County, Greenwood County, Horry County, Lexington County, Newberry County, Orangeburg County, or York County	A
	Allendale County, Bamberg County, Barnwell County, Charleston County, Cherokee County, Chester County, Chester Field County, Colleton County, Darlington County, Dillon County, Florence County, Hampton County, Jasper County, Kershaw County, Lancaster County, Lee County, Marion County, Marlboro County, McCormick County, Sumter County, Union County, Williamsburg County, or any other locality that imposes a local sales tax	В
Tennessee	Any locality that imposes a local sales tax	В
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	В
* Note: Local Table D is just 25%	of the NY State table.	

2017 Optional Local Sales Tax Tables

Inco	me			Exem	ptions			Exemptions						Exemptions						Exemptions						
At least	But less	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	
	than]	Local T	Гable A	١			L	ocal T	able B				L	ocal T	able C			Local Table D						
\$0	\$20,000	45	49	51	53	55	57	58	67	72	76	80	85	69	79	85	90	95	100	43	45	47	48	48	50	
20,000	30,000	69	75	78	81	84	87	86	98	106	112	117	124	101	116	125	133	139	148	68	71	74	75	77	78	
30,000	40,000	81	88	93	96	99	103	100	114	123	130	136	144	118	135	146	155	162	172	81	86	88	90	92	94	
40,000	50,000	92	100	105	109	112	116	112	128	138	146	153	162	132	151	164	173	181	192	93	98	101	103	105	108	
50,000	60,000	101	110	116	120	124	128	123	140	151	160	167	177	145	165	179	190	198	211	104	109	113	115	117	120	
60,000	70,000	110	120	126	130	134	139	132	151	163	172	180	191	156	178	193	205	214	227	113	119	123	126	128	131	
70,000	80,000	118	128	135	140	144	149	141	161	174	184	192	203	167	190	206	218	228	242	122	129	133	136	138	141	
80,000	90,000	126	136	143	149	153	159	149	170	184	194	203	215	176	201	218	231	241	256	131	138	142	145	148	151	
90,000	100,000	133	144	151	157	161	168	157	179	193	204	213	226	185	212	229	242	254	269	139	146	151	154	157	160	
100,000	120,000	142	154	162	168	173	179	167	190	206	217	227	240	197	225	244	258	270	286	149	157	162	166	169	173	
120,000	140,000	154	168	176	182	188	195	181	205	222	234	245	259	213	243	263	278	291	309	163	172	177	181	185	189	
140,000	160,000	166	180	189	196	201	209	193	219	237	250	261	277	228	260	281	297	311	329	177	186	192	196	200	204	
160,000	180,000	176	191	201	208	214	222	204	232	250	265	276	292	241	275	297	314	329	348	189	199	205	210	213	218	
180,000	200,000	186	202	212	220	226	235	215	244	263	278	290	307	253	289	312	331	345	366	200	211	218	223	226	232	
200,000	225,000	197	213	224	232	239	248	226	256	277	292	305	323	266	304	328	347	363	385	213	224	231	236	240	246	
225,000 250,000	250,000 275,000	208 218	225 237	237 249	245 258	252 265	262 275	237 248	270 282	291 304	307 322	321 336	340 355	280 293	319 334	345 361	365 382	382 399	405 423	226 238	238 251	245 259	251 264	255 269	261 275	
275,000	300.000	218	248	260	269	203	287	248	282	317	335	350	370	306	348	377	398	416	441	250	263	239	278	283	289	
300,000	or more	288	312	328	340	349	362	321	364	392	414	432	457	379	431	466	493	515	545	322	339	349	357	364	372	