



# 2023 Instructions for Schedule A

## Itemized Deductions

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

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

If you and your spouse paid expenses jointly and are filing separate returns for 2023, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.



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

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

**Future developments.** For the latest information about developments related to Schedule A (Form 1040) and its instructions, such as legislation enacted after they were published, go to [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA).

### What's New

**Standard mileage rates.** The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 22 cents a mile. The rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents a mile.

## Medical and Dental Expenses

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



*If you received a distribution from a health savings account or a medical savings account in 2023, see Pub. 969 to figure your deduction.*

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

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

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

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

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

trists, psychoanalysts (medical care only), and psychologists.

- Medical examinations, X-ray and laboratory services, and insulin treatments 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 Part B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care provided by a physician in a

hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Don't deduct more than \$50 a night for each person who meets the requirements in Pub. 502 under *Lodging*.

- Ambulance service and other travel costs to get medical care. If you used your own car, you can include what you spent for gas and oil to go to and from the place you received the care; or you can include 22 cents a mile. Add parking and tolls to the amount you claim under either method.

- Cost of breast pumps and supplies that assist lactation.

- Personal protective equipment (such as masks, hand sanitizer and sanitizing wipes), for the primary purpose of preventing the spread of Coronavirus.

**Limit on long-term care premiums you can include.** The amount you can include for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2023, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2023, age . . .	THEN the most you can include is . . .
40 or under	\$ 480
41–50	\$ 890
51–60	\$ 1,790
61–70	\$ 4,770
71 or older	\$ 5,960

## Examples of Medical and Dental Payments You Can't Include

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.

- Life insurance or income protection policies.

- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.



*If you were age 65 or older but not entitled to social security benefits, you can include premiums you voluntarily paid for Medicare Part A coverage.*

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the Instructions for Form 2441.

- Illegal operations or drugs.

- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.

- Nonprescription medicines, other than insulin (including nicotine gum and certain nicotine patches).

- Travel your doctor told you to take for rest or a change.

- Funeral, burial, or cremation costs.

## Line 1

### Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See [Reimbursements](#), later.

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



*Don't forget to include insurance premiums you paid for medical and dental care. However, if you claimed the self-employed health insurance deduction on Schedule 1 (Form 1040), line 17, reduce the premiums by the amount on line 17.*

**Whose medical and dental expenses can you include?** You can include medical and dental bills you paid in 2023 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 pa-

rents. 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 \$4,700 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 2023 return.

**Example.** You provided over half of your parent's support but can't claim your parent as a dependent because they received wages of \$4,700 in 2023. You can include on line 1 any medical and dental expenses you paid in 2023 for your parent.

**Insurance premiums for certain non-dependents.** You may have a medical or dental insurance policy that also covers an individual who isn't your dependent (for example, a nondependent child under age 27). You can't deduct any premiums attributable to this individual, unless this individual 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 2023 for medical or dental expenses you paid in 2023, reduce your 2023 expenses by this amount. If you received a reimbursement in 2023 for prior year medical or dental expenses, don't reduce your 2023 expenses by this amount. However, if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Schedule 1 (Form 1040), line 8z. See Pub. 502 for details on how to figure the amount to include.

**Cafeteria plans.** You can't deduct amounts that have already been excluded from your income, so don't include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the

premiums are included in box 1 of your Form(s) W-2. Also, don't include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

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## Taxes You Paid

### Taxes You Can't Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. However, see [Line 16](#), later, if you had income in respect of a decedent.
- Certain state and local taxes, including tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (for example, marriage, driver's, and pet).
- Foreign personal or real property taxes.

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## Line 5

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

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

The safe harbor applies if you meet the following conditions.

1. You made a cash contribution to an entity described in section 170(c).
2. In return for the cash contribution, you received a state or local tax credit.

3. You must reduce your charitable contribution amount by the amount of the state or local tax credit you receive.

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

For more information about this safe harbor and examples, see Treas. Reg. 1.164-3(j).

**U.S. territory taxes.** Include taxes imposed by a U.S. territory with your state and local taxes on lines 5a, 5b, and 5c. However, don't include any U.S. territory taxes you paid that are allocable to excluded income.



*You may want to take a credit for U.S. territory tax instead of a deduction. See the instructions for Schedule 3 (Form 1040), line 1, for details.*

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## Line 5a



*You can elect to deduct state and local general sales taxes instead of state and local income taxes. **You can't deduct both.***

## State and Local Income Taxes

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

- State and local income taxes withheld from your salary during 2023. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, 1099-MISC, and 1099-NEC may also show state and local income taxes withheld; however, don't include on line 5a any withheld taxes you deducted on other forms, such as Schedule C, E or F.
- State and local income taxes paid in 2023 for a prior year, such as taxes paid with your 2022 state or local income tax return. Don't include penalties or interest.
- State and local estimated tax payments made during 2023, including any

part of a prior year refund that you chose to have credited to your 2023 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 2023; or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2023. Instead, see the instructions for Schedule 1 (Form 1040), line 1.

## State and Local General Sales Taxes

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

### Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2023 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 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 2023 for amounts paid in 2023, reduce your **actual** 2023 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2023 for prior year purchases, don't reduce your 2023 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 Schedule 1 (Form 1040), line 8z. See *Recoveries* in Pub. 525 for details.

### Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2023 Optional State Sales Tax Table and the 2023 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](https://www.irs.gov/SalesTax).



*If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes, **and** your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.*

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

**Line 1.** If you lived in the same state for all of 2023, enter the applicable amount, based on your 2023 income and family size, from the 2023 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 2023 income. If married filing separately, don't include your spouse's income.

**Note.** The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include your spouse in family size only in certain circumstances, which are described in Pub. 501.

**Income.** Your 2023 income is the amount shown on your Form 1040 or 1040-SR, line 11, **plus** any nontaxable items, such as the following.

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

**What if you lived in more than one state?** If you lived in more than one state during 2023, 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 2023 and the denominator of which is the total number of days in the year (365).

3. If you also lived in a locality during 2023 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, 2023 (243 days), and in State B from September 1 through December 31, 2023 (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:	$\$400 \times 122/365 =$	$\frac{134}{}$
Total	$=$	\$467

If none of the localities in which you lived during 2023 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 2023, enter the applicable amount, based on your 2023 income and family size, from the 2023 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 2023 income. See the instructions for line 1 of the worksheet to figure your 2023 income. The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include

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

Keep for Your Records 



*Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at [IRS.gov/SalesTax](https://www.irs.gov/SalesTax).*

**Before you begin:** See the instructions for line 1 of the worksheet if you:

- Lived in more than one state during 2023, or
- Had any **nontaxable** income in 2023.

1. Enter your **state** general sales taxes from the 2023 Optional State Sales Tax Table ..... 1.

**Next.** If, for all of 2023, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2023?

- No.** Enter -0-.
- Yes.** Enter your base **local** general sales taxes from the 2023 Optional Local Sales Tax Tables. } ..... 2.

3. Did your locality impose a **local** general sales tax in 2023? 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 2023, see the instructions for line 3 of the worksheet ..... 3.

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 ..... 4.

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) ..... 5.

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 2023, see the instructions for line 6 of the worksheet. } ..... 6.

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 general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the **box** on that line ..... 8.

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

**What if you lived in more than one locality?** If you lived in more than one locality during 2023, 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 2023 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, 2023 (243 days), and in Locality 2 from September 1 through December 31, 2023 (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:	$\$150 \times 122/365 =$	$\frac{50}{}$
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 2023?** If you checked the “Yes” box and your local general sales tax rate changed during

2023, 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 2023 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, 2023 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2023 (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:	$1.75 \times 92/365 =$	$\frac{0.441}{}$
Total		= 1.189

**What if you lived in more than one locality in the same state during 2023?**

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 2023 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 2023 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 2023 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, 2023 (243 days), and in Locality 2 from September 1 through December 31, 2023 (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 2023, 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 2023. 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 2023, see [Refund of general sales taxes](#), earlier.

## Line 5b

### State and Local Real Estate Taxes

 If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can include on line 5b.

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

Don't include the following amounts on line 5b.

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

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2023.

If you sold your home in 2023, 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 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 paid in 2023 and assessed prior to 2024 can be deducted for 2023. 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 2023 of real estate taxes you paid in 2023, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2023 of real estate taxes you paid in an earlier year, don't reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Schedule 1 (Form 1040), line 8z, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See *Recoveries* in Pub. 525 for details on how to figure the amount to include in income.

## Line 5c

### State and Local Personal Property Taxes

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

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

**Prepayment of next year's property taxes.** Only taxes paid in 2023 and assessed prior to 2024 can be deducted for 2023. State or local law determines whether and when a property tax is assessed, which is generally when the tax-

payer becomes liable for the property tax imposed.

## Line 6

### Other Taxes

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



*You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Schedule 3 (Form 1040), line 1, for details.*

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

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

## Interest You Paid

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

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

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

In general, if you paid interest in 2023 that applies to any period after 2023, you can deduct only amounts that apply for 2023.



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

## Line 8

### Home Mortgage Interest

**TIP** *If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can deduct on line 8a or 8b.*

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

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

Check the **box** on line 8 if you had one or more home mortgages in 2023 with an outstanding balance and you didn't use all of your home mortgage proceeds from those loans to buy, build, or substantially improve your home. Interest paid on home mortgage proceeds used for other purposes isn't deductible on lines 8a or 8b.

See [Limits on home mortgage interest](#), later, for more information about what interest you can include on lines 8a and 8b.

**TIP** *If you used any home mortgage proceeds for a business or investment purpose, interest you paid that is allocable to those proceeds may still be deductible as a business or investment expense elsewhere on your return.*

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

**Limit for loan proceeds not used to buy, build, or substantially improve your home.** You can only deduct home mortgage interest to the extent that the loan proceeds from your home mortgage

are used to buy, build, or substantially improve the home securing the loan ("qualifying debt"). Make sure to check the box on line 8 if you had one or more home mortgages in 2023 with an outstanding balance and you didn't use all of the loan proceeds to buy, build, or substantially improve the home. The only exception to this limit is for loans taken out on or before October 13, 1987; the loan proceeds for these loans are treated as having been used to buy, build, or substantially improve the home. See Pub. 936 for more information about loans taken out on or before October 13, 1987.

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

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

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

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

See Pub. 936 to figure your deduction if you have loans taken out after October 13, 1987, that exceed \$750,000

(\$375,000 if you are married filing separately).

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

### Line 8a

Enter on line 8a mortgage interest and points reported to you on Form 1098 unless one or more of the limits on home mortgage interest apply to you. For more information about these limits, see [Limits on home mortgage interest](#), earlier.

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

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

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

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

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

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





If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued by state or local governmental units or agencies), subtract the amount shown on Form 8396, line 3, from the total deductible interest you paid on your home mortgage. Enter the result on line 8a.

## Line 8b

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

**Seller financed mortgage.** If you paid home mortgage interest to the person from whom you bought the home and that person didn't provide you a Form 1098, write that person's name, identifying number, and address on the dotted lines next to line 8b. If the recipient of your home mortgage payment(s) is an individual, the identifying number is their 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 or let the recipient know your SSN, you may have to pay a \$50 penalty.

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

## Line 8c

### Points Not Reported on Form 1098

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

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

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



If you paid off a mortgage early, deduct any remaining points in the year you paid off the mortgage. However, if you refinanced your mortgage with the same lender, see Mortgage ending early in Pub. 936 for an exception.

## Line 8d

Reserved for future use

## Line 9

### Investment Interest

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

Complete and attach Form 4952 to figure your deduction.

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

1. Your investment interest expense is less than your investment income from interest and ordinary dividends minus any qualified dividends.
2. You have no other deductible investment expenses.
3. You have no disallowed investment interest expense from 2022.



Alaska Permanent Fund dividends, including those reported on Form 8814, aren't investment income.

For more details, see Pub. 550.

## Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2023 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/TEOS](https://www.irs.gov/TEOS) to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data).

### Examples of Qualified Charitable Organizations

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

- Churches, mosques, synagogues, temples, and other religious organizations.
- Scouts BSA, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, and United Way.
- Fraternal orders, if the gifts will be used for the purposes listed under [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 contemporaneous written acknowledgment 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 didn't give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it doesn't have to describe or value the benefit.

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

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

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

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040 or 1040-SR, line 11.

2. Your gifts of capital gain property are more than 20% of the amount on Form 1040 or 1040-SR, line 11.

3. You gave gifts of property that increased in value or gave gifts of the use of property.

## Amounts You Can't Deduct

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



See [Safe harbor for certain charitable contributions made in exchange for a state or local tax credit](#), earlier under Line 5, if your cash contribution is disallowed because you received or expected to receive a credit.

- An amount paid to or for the benefit of a college or university in exchange for the right to purchase tickets to an athletic event in the college or university's stadium.

- Travel expenses (including meals and lodging) while away from home performing donated services, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.

- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.

- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 16. See [Line 16](#), later, for more information on gambling losses.

- Value of your time or services.

- Value of blood given to a blood bank.

- The transfer of a future interest in tangible personal property. Generally, no deduction is allowed until the entire interest has been transferred.

- Gifts to individuals and groups that are operated for personal profit.

- Gifts to foreign organizations. However, you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.

- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).

- Gifts to groups whose purpose is to lobby for changes in the laws.

- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.

- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

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

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## Line 11

### Gifts by Cash or Check

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

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

**Recordkeeping.** For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the

contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

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

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## Line 12

### Other Than by Cash or Check

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

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

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

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

**Contribution of motor vehicle, boat, or airplane.** If you deduct more than

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

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

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

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

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



*If your total deduction for gifts of property is over \$500, you gave less than your entire interest in the property, or you made a qualified conservation contribution, your records should contain additional information. See Pub. 526 for details.*

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## Line 13

### Carryover From Prior Year

You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. Generally, the same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. However, carryover amounts from contributions made in 2020 or 2021 are subject to a 60% limitation if you deduct those amounts in 2023. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub. 526 for details.

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## Casualty and Theft Losses

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### Line 15

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



*Don't enter a net qualified disaster loss from Form 4684, line 15, on line 15. Instead, enter that amount, if any, on line 16. See [Line 16](#), later, for information about reporting a net qualified disaster loss.*

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

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



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

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## Other Itemized Deductions

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### Line 16

#### Increased Standard Deduction Reporting

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

1. List the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss," and attach Form 4684.

2. List your standard deduction amount on the dotted line next to line 16 as "Standard Deduction Claimed With Qualified Disaster Loss."

3. Combine the two amounts on line 16 and enter on Form 1040 or 1040-SR, line 12.

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

#### Net Qualified Disaster Loss Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you are

itemizing your deductions, list the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss" and include with your other miscellaneous deductions on line 16. Also be sure to attach Form 4684.



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

#### Other Itemized Deductions

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



*Only the expenses listed next can be deducted on line 16. For more information about each of these expenses, see Pub. 529.*

- Gambling losses (gambling losses include, but aren't limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Schedule 1 (Form 1040), line 8b.

- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.

- 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.

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## Total Itemized Deductions

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### Line 18

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

**2023 Optional State Sales Tax Tables**

Income  At least  But less than  Income		Family Size						Family Size						Family Size											
		1		2		3		4		5		Over 5		1		2		3		4		5		Over 5	
		Alabama		2		4.0000%		Arizona		2		5.6000%		Arkansas		2		6.5000%							
\$0	\$20,000	365	436	485	523	555	600	382	428	458	480	498	522	470	532	572	603	628	662						
\$20,000	\$30,000	490	583	646	696	738	796	547	612	654	686	711	746	667	755	812	855	890	938						
\$30,000	\$40,000	551	654	725	780	826	891	630	705	753	790	819	859	766	867	932	981	1021	1076						
\$40,000	\$50,000	602	714	790	850	899	970	701	784	837	878	910	955	850	961	1033	1088	1132	1193						
\$50,000	\$60,000	646	765	847	910	963	1038	763	853	911	955	990	1039	923	1044	1122	1181	1229	1295						
\$60,000	\$70,000	685	811	897	964	1020	1098	818	915	977	1024	1062	1114	989	1118	1202	1265	1316	1387						
\$70,000	\$80,000	721	852	942	1012	1070	1153	869	972	1038	1087	1127	1182	1049	1186	1274	1341	1395	1470						
\$80,000	\$90,000	753	890	983	1056	1117	1203	916	1024	1093	1145	1188	1245	1104	1248	1341	1411	1468	1547						
\$90,000	\$100,000	783	925	1022	1097	1160	1249	959	1073	1145	1200	1244	1304	1156	1306	1403	1477	1536	1619						
\$100,000	\$120,000	823	971	1072	1151	1217	1309	1017	1137	1214	1272	1318	1382	1223	1382	1485	1563	1626	1713						
\$120,000	\$140,000	874	1030	1137	1220	1289	1387	1092	1220	1302	1364	1414	1483	1311	1481	1591	1674	1742	1835						
\$140,000	\$160,000	920	1084	1196	1283	1355	1457	1160	1296	1384	1449	1503	1575	1392	1572	1688	1776	1848	1947						
\$160,000	\$180,000	963	1134	1250	1340	1415	1522	1223	1366	1458	1528	1584	1660	1465	1655	1777	1870	1945	2049						
\$180,000	\$200,000	1002	1179	1300	1393	1471	1581	1282	1432	1528	1601	1659	1740	1534	1733	1861	1958	2037	2145						
\$200,000	\$225,000	1043	1227	1351	1448	1529	1643	1343	1500	1601	1677	1738	1822	1606	1813	1947	2048	2131	2244						
\$225,000	\$250,000	1086	1277	1406	1506	1590	1708	1408	1573	1678	1757	1822	1910	1682	1899	2039	2145	2231	2349						
\$250,000	\$275,000	1127	1323	1456	1560	1647	1769	1469	1640	1750	1833	1900	1992	1753	1979	2125	2235	2325	2448						
\$275,000	\$300,000	1165	1367	1504	1611	1700	1826	1527	1705	1819	1905	1974	2070	1820	2055	2206	2321	2414	2542						
\$300,000 or more		1384	1620	1780	1905	2008	2154	1863	2080	2219	2323	2407	2523	2212	2496	2679	2818	2930	3085						

Income		California			3			7.2500%			Colorado			2			2.9000%			Connecticut			4			6.3500%		
		California		3		7.2500%		Colorado		2		2.9000%		Connecticut		4		6.3500%										
\$0	\$20,000	490	561	607	643	672	712	197	228	248	264	277	295	405	449	477	498	514	537									
\$20,000	\$30,000	679	776	839	887	926	981	275	317	345	366	384	409	578	640	680	710	734	767									
\$30,000	\$40,000	774	883	954	1008	1053	1114	314	362	393	417	437	465	665	737	783	817	845	882									
\$40,000	\$50,000	853	972	1050	1110	1158	1226	347	399	434	460	482	513	738	819	869	907	938	980									
\$50,000	\$60,000	923	1051	1135	1199	1251	1324	376	432	469	498	521	554	803	890	946	987	1020	1066									
\$60,000	\$70,000	985	1121	1210	1278	1334	1410	402	461	501	531	556	591	861	955	1014	1058	1094	1142									
\$70,000	\$80,000	1041	1185	1278	1350	1408	1489	425	488	530	562	588	625	914	1013	1076	1123	1161	1212									
\$80,000	\$90,000	1093	1243	1341	1416	1477	1562	447	513	556	590	617	656	963	1067	1133	1183	1223	1277									
\$90,000	\$100,000	1141	1298	1400	1478	1541	1630	467	535	581	616	645	685	1008	1117	1187	1239	1280	1337									
\$100,000	\$120,000	1205	1369	1477	1559	1626	1718	493	566	613	650	680	722	1068	1184	1257	1312	1356	1417									
\$120,000	\$140,000	1287	1462	1576	1663	1734	1833	527	604	655	694	726	771	1146	1270	1348	1407	1455	1519									
\$140,000	\$160,000	1362	1547	1667	1759	1834	1938	558	640	694	735	769	816	1217	1349	1432	1495	1545	1614									
\$160,000	\$180,000	1431	1624	1750	1846	1925	2033	587	672	729	772	807	857	1282	1421	1509	1575	1628	1700									
\$180,000	\$200,000	1496	1697	1828	1928	2010	2123	614	703	762	807	844	895	1344	1489	1581	1650	1705	1781									
\$200,000	\$225,000	1562	1772	1908	2013	2098	2215	642	734	795	842	881	934	1407	1559	1655	1728	1786	1865									
\$225,000	\$250,000	1633	1851	1994	2102	2191	2313	671	768	831	880	920	976	1474	1634	1735	1810	1871	1954									
\$250,000	\$275,000	1699	1926	2074	2186	2278	2405	699	799	865	916	958	1015	1537	1703	1809	1888	1951	2038									
\$275,000	\$300,000	1762	1996	2149	2266	2361	2492	725	829	897	950	993	1053	1597	1770	1879	1961	2027	2117									
\$300,000 or more		2126	2405	2587	2726	2839	2995	876	1000	1082	1145	1196	1267	1946	2156	2289	2388	2469	2578									

Income		District of Columbia			4			6.0000%			Florida			1			6.0000%			Georgia			2			4.0000%		
		District of Columbia		4		6.0000%		Florida		1		6.0000%		Georgia		2		4.0000%										
\$0	\$20,000	389	420	440	454	466	482	426	478	511	536	556	584	274	307	329	345	359	377									
\$20,000	\$30,000	556	602	630	651	668	690	604	677	723	759	787	826	388	436	466	489	508	533									
\$30,000	\$40,000	641	693	726	750	769	795	693	777	830	870	903	947	446	500	535	561	583	612									
\$40,000	\$50,000	712	771	807	834	855	884	769	861	920	964	1000	1050	494	554	593	622	646	678									
\$50,000	\$60,000	776	839	879	908	931	963	835	935	999	1047	1086	1139	537	602	644	676	701	736									
\$60,000	\$70,000	832	900	943	974	999	1033	894	1001	1069	1120	1162	1219	575	645	690	723	751	788									
\$70,000	\$80,000	883	956	1001	1034	1061	1097	948	1061	1133	1188	1232	1292	610	684	731	767	796	836									
\$80,000	\$90,000	931	1007	1055	1090	1118	1156	998	1116	1192	1249	1296	1360	642	720	770	807	837	879									
\$90,000	\$100,000	975	1055	1105	1142	1171	1211	1044	1168	1247	1307	1356	1422	672	753	805	844	876	920									
\$100,000	\$120,000	1034	1119	1171	1211	1242	1284	1105	1236	1320	1383	1434	1505	712	798	852	894	927	973									
\$120,000	\$140,000	1109	1200	1257	1299	1332	1378	1184	1324	1413	1481	1536	1611	763	854	913	958	993	1043									
\$140,000	\$160,000	1179	1276	1336	1381	1416	1464	1256	1404	1500	1571	1629	1709	810	907	969	1016	1054	1106									
\$160,000	\$180,000	1242	1345	1408	1455	1493	1543	1322	1478	1578	1654	1715	1798	853	955	1020	1070	1110	1164									
\$180,000	\$200,000	1302	1409	1476	1525	1565	1618	1384	1547	1652	1731	1795	1882	893	1000	1068	1120	1162	1219									
\$200,000	\$225,000	1364	1476	1546	1598	1639	1695	1448	1619	1728	1811	1877	1968	935	1046	1118	1172	1215	1275									
\$225,000	\$250,000	1430	1547	1621	1675	1718	1777	1517	1695	1809	1895	1965	2061	979	1096	1171	1227	1273	1335									
\$250,000	\$275,000	1491	1614	1691	1747	1792	1853	1581	1766	1885	1975	2047	2147	102														

Income		Family Size						Family Size						Family Size													
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5								
At least	But less than	Indiana						Iowa						Kansas													
Income		4				7.0000%		1				6.0000%		2				6.5000%									
\$0	\$20,000	479	551	598	634	664	705	430	489	527	556	579	612	536	634	701	753	796	856								
\$20,000	\$30,000	668	767	833	882	923	980	611	693	747	787	821	866	731	862	951	1019	1077	1157								
\$30,000	\$40,000	763	875	949	1006	1052	1116	701	796	857	904	942	994	827	974	1073	1150	1214	1304								
\$40,000	\$50,000	842	966	1048	1110	1161	1231	778	882	950	1002	1043	1101	907	1067	1175	1259	1329	1427								
\$50,000	\$60,000	912	1046	1134	1201	1255	1331	845	958	1032	1088	1133	1196	977	1149	1264	1354	1429	1533								
\$60,000	\$70,000	974	1117	1210	1281	1340	1421	905	1026	1105	1164	1213	1280	1039	1221	1343	1438	1517	1628								
\$70,000	\$80,000	1031	1181	1280	1355	1417	1502	959	1088	1171	1234	1286	1356	1095	1286	1414	1514	1597	1713								
\$80,000	\$90,000	1083	1241	1344	1423	1487	1577	1010	1145	1232	1299	1353	1427	1147	1346	1480	1584	1670	1792								
\$90,000	\$100,000	1131	1296	1404	1486	1553	1646	1057	1198	1289	1359	1415	1493	1195	1402	1541	1649	1738	1864								
\$100,000	\$120,000	1195	1369	1482	1569	1640	1738	1119	1268	1365	1438	1498	1580	1258	1475	1621	1734	1828	1960								
\$120,000	\$140,000	1278	1462	1583	1676	1751	1856	1198	1358	1461	1540	1604	1692	1339	1568	1723	1843	1942	2082								
\$140,000	\$160,000	1353	1548	1676	1774	1853	1964	1272	1441	1551	1634	1701	1795	1413	1654	1817	1943	2047	2194								
\$160,000	\$180,000	1423	1627	1761	1863	1947	2063	1339	1517	1632	1719	1791	1889	1480	1732	1902	2033	2142	2295								
\$180,000	\$200,000	1487	1701	1841	1947	2034	2155	1402	1588	1709	1800	1874	1977	1543	1805	1982	2118	2231	2390								
\$200,000	\$225,000	1554	1777	1923	2034	2125	2250	1467	1661	1787	1883	1961	2068	1608	1881	2064	2206	2323	2488								
\$225,000	\$250,000	1625	1858	2010	2126	2221	2352	1536	1739	1871	1971	2053	2165	1677	1960	2151	2298	2420	2591								
\$250,000	\$275,000	1692	1933	2091	2212	2310	2447	1601	1813	1950	2054	2139	2255	1742	2035	2232	2384	2511	2688								
\$275,000	\$300,000	1755	2005	2169	2293	2395	2536	1662	1882	2024	2132	2220	2341	1803	2105	2308	2466	2596	2779								
\$300,000	or more	2121	2420	2616	2766	2888	3056	2019	2285	2457	2587	2693	2839	2154	2510	2749	2935	3088	3303								
Income		Kentucky				4		6.0000%		Louisiana				2		4.4500%		Maine				4		5.5000%			
\$0	\$20,000	430	483	518	543	565	593	320	356	379	396	410	429	361	410	441	465	485	512								
\$20,000	\$30,000	616	692	741	777	807	848	453	504	537	561	581	608	499	565	608	640	667	703								
\$30,000	\$40,000	710	797	853	896	930	977	521	579	616	644	667	698	568	642	690	727	757	798								
\$40,000	\$50,000	789	886	949	995	1034	1086	577	642	683	714	739	773	625	707	759	800	832	877								
\$50,000	\$60,000	860	965	1032	1084	1125	1182	627	697	742	776	803	840	676	763	820	863	898	946								
\$60,000	\$70,000	922	1035	1107	1162	1206	1267	672	747	795	830	859	899	721	814	874	920	957	1008								
\$70,000	\$80,000	979	1099	1176	1234	1281	1345	712	792	842	880	911	953	762	860	923	971	1010	1064								
\$80,000	\$90,000	1032	1158	1239	1300	1350	1417	750	833	886	926	959	1003	799	902	968	1018	1059	1116								
\$90,000	\$100,000	1082	1213	1298	1362	1414	1485	784	872	927	969	1003	1049	834	941	1010	1062	1105	1164								
\$100,000	\$120,000	1147	1286	1376	1444	1498	1574	830	923	982	1026	1061	1110	880	993	1065	1120	1165	1227								
\$120,000	\$140,000	1231	1380	1476	1549	1608	1688	890	988	1051	1099	1137	1189	940	1059	1136	1195	1242	1308								
\$140,000	\$160,000	1308	1467	1569	1646	1708	1794	944	1049	1116	1166	1206	1261	994	1120	1201	1263	1313	1382								
\$160,000	\$180,000	1379	1546	1654	1735	1800	1890	994	1104	1174	1227	1269	1327	1044	1176	1261	1325	1378	1450								
\$180,000	\$200,000	1446	1621	1733	1818	1887	1981	1041	1156	1229	1284	1329	1389	1091	1228	1317	1384	1439	1514								
\$200,000	\$225,000	1515	1698	1816	1904	1976	2075	1089	1209	1286	1344	1390	1453	1139	1282	1374	1444	1501	1579								
\$225,000	\$250,000	1588	1780	1903	1996	2071	2175	1140	1266	1347	1407	1455	1522	1190	1339	1435	1508	1567	1649								
\$250,000	\$275,000	1657	1857	1985	2082	2161	2268	1188	1320	1403	1466	1516	1585	1238	1393	1493	1568	1630	1714								
\$275,000	\$300,000	1722	1930	2063	2164	2245	2357	1234	1370	1457	1522	1574	1646	1284	1443	1547	1625	1688	1776								
\$300,000	or more	2102	2355	2517	2639	2738	2874	1499	1663	1768	1847	1910	1997	1547	1737	1860	1953	2029	2133								
Income		Maryland				4		6.0000%		Massachusetts				4		6.2500%		Michigan				4		6.0000%			
\$0	\$20,000	346	402	439	468	492	525	382	428	458	480	498	522	402	459	496	525	548	580								
\$20,000	\$30,000	491	569	620	660	693	738	532	595	635	666	690	724	564	643	694	733	765	810								
\$30,000	\$40,000	564	652	711	756	793	845	607	678	724	758	786	825	645	734	793	837	874	924								
\$40,000	\$50,000	626	723	788	838	879	936	670	748	798	836	867	909	713	812	876	925	965	1020								
\$50,000	\$60,000	680	786	856	909	954	1015	725	810	864	905	938	983	773	879	949	1002	1045	1104								
\$60,000	\$70,000	729	841	916	973	1020	1086	774	864	922	965	1000	1048	827	940	1014	1070	1116	1179								
\$70,000	\$80,000	774	892	971	1032	1081	1151	819	914	975	1020	1058	1108	876	995	1073	1132	1180	1247								
\$80,000	\$90,000	815	939	1022	1085	1138	1211	860	960	1023	1071	1110	1163	920	1045	1127	1189	1240	1310								
\$90,000	\$100,000	853	983	1069	1136	1190	1266	898	1002	1069	1119	1159	1215	962	1093	1178	1243	1295	1369								
\$100,000	\$120,000	904	1041	1132	1202	1260	1340	949	1058	1128	1181	1224	1282	1017	1155	1245	1313	1369	1446								
\$120,000	\$140,000	969	1116	1213	1288	1349	1434	1014	1131	1205	1261	1307	1369	1088	1235	1331	1403	1463	1545								
\$140,000	\$160,000	1030	1185	1288	1366	1431	1522	1074	1197	1276	1335	1383	1449	1154	1308	1410	1486	1549	1636								
\$160,000	\$180,000	1085	1248	1356	1439	1507	1602	1129	1258	1340	1403	1453	1522	1213	1376	1482	1562	1628	1719								
\$180,000	\$200,000	1137	1307	1420	1506	1578	1677	1180	1315	1401	1466	1518	1590	1269	1439	1549	1634	1702	1797								
\$200,000	\$225,000	1191	1369	1486	1577	1651	1754	1233	1373	1463	1531	1586	1660	1327	1504	1619	1707	1779	1878								
\$225,000	\$250,000	1248	1434	1557	1651	1729	1837	1289	1436	1530	1600	1657	1735	1389	1573	1694	1785	1860	1963								
\$250,000	\$275,000	1302	1495	1623	1721	1802	1914	1342	1494	1592	1665	1724	1805	1446	1638	1763	1858	1936	2043								
\$275,000	\$300,000	1353	1553	1686	1788	1871	1987	1392	1550	1651	1726	1788	1872	1501	1699	1829	1927	2008	2119								
\$300,000	or more	1651	1893	2052	2175	2275	2415	1681	1871	1992	2082	2156	2256	1818	2056	2211	2329	2425	2558								
Income		Minnesota						1		6.8800%		Mississippi				2		7.0000%		Missouri				2		4.2300%	
\$0	\$20,000	433	473	498	517	531	552	683	813	901	970	1028	1108	310	355	385	408	426	452								
\$20,000	\$30,000	627	684	721	747	769	798	918	1089	1205	1295	1371	1477	434	496	537	568	594	629								
\$30,000	\$40,000	725	792	834	865	890	923	1032	1223	1352	1453	1537	1655	496	566	613	648	677	717								
\$40,000	\$50,000	808	883	930	964	992	1030	1127	1335	1475	1584	1675	1803	548	625	676	715	747	791								
\$50,000	\$60,000	882	963	1014	1052	1082	1124	1210	1432	1581	1698	1795	1931	593	677	732	774	808	856								
\$60,000	\$70,000	948	1035	1090	1131	1163	1208	1283	1517	1675	1798	1901	2044	634	723	782	826	863	913								
\$70,000	\$80,000	1008	1101	1159	1203	1237	1285	1350	1595																		



Income		Family Size						Family Size						Family Size					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
At least	But less than	Nebraska						Nevada						New Jersey					
Income		1						5						6.8500%					
\$0	\$20,000	384	430	460	482	499	524	466	533	577	611	639	677	448	487	511	529	543	562
\$20,000	\$30,000	550	615	657	688	714	749	647	739	799	845	882	934	645	700	735	760	781	809
\$30,000	\$40,000	633	708	756	793	822	862	737	841	909	961	1003	1062	744	808	848	878	901	933
\$40,000	\$50,000	704	787	840	881	913	957	813	927	1002	1058	1105	1169	828	900	944	977	1003	1039
\$50,000	\$60,000	766	857	915	958	993	1042	880	1002	1083	1144	1194	1263	903	980	1029	1065	1093	1132
\$60,000	\$70,000	821	918	981	1027	1065	1117	939	1069	1155	1220	1273	1346	969	1052	1104	1143	1174	1215
\$70,000	\$80,000	872	975	1041	1090	1131	1185	993	1130	1220	1289	1344	1422	1029	1118	1174	1214	1247	1292
\$80,000	\$90,000	919	1027	1097	1149	1191	1249	1043	1187	1281	1352	1411	1492	1085	1179	1237	1281	1315	1362
\$90,000	\$100,000	962	1076	1148	1203	1247	1308	1089	1239	1337	1411	1472	1556	1138	1236	1297	1342	1378	1427
\$100,000	\$120,000	1020	1140	1217	1275	1322	1386	1150	1308	1411	1489	1553	1642	1207	1311	1376	1424	1462	1514
\$120,000	\$140,000	1094	1223	1305	1367	1418	1486	1229	1396	1506	1589	1657	1751	1296	1407	1477	1529	1570	1626
\$140,000	\$160,000	1162	1299	1387	1453	1506	1579	1301	1478	1593	1681	1753	1852	1378	1497	1571	1626	1670	1729
\$160,000	\$180,000	1225	1369	1461	1531	1587	1663	1367	1552	1673	1765	1840	1944	1453	1578	1657	1714	1761	1823
\$180,000	\$200,000	1283	1435	1531	1604	1663	1743	1429	1621	1747	1843	1921	2030	1524	1655	1737	1798	1846	1912
\$200,000	\$225,000	1344	1502	1604	1679	1741	1825	1493	1693	1824	1924	2006	2119	1597	1734	1820	1884	1935	2004
\$225,000	\$250,000	1409	1574	1680	1760	1824	1912	1560	1770	1906	2010	2095	2213	1675	1819	1909	1976	2029	2101
\$250,000	\$275,000	1469	1642	1752	1835	1903	1994	1624	1841	1983	2091	2179	2301	1748	1898	1992	2062	2118	2193
\$275,000	\$300,000	1527	1706	1821	1907	1977	2072	1684	1909	2055	2167	2258	2384	1817	1974	2071	2144	2202	2280
\$300,000	or more	1861	2079	2218	2323	2408	2524	2033	2301	2476	2609	2717	2867	2220	2412	2531	2620	2691	2786
Income		New Mexico						New York						North Carolina					
Income		1,7						2						4.7500%					
\$0	\$20,000	401	447	477	499	517	541	273	296	311	322	330	342	379	449	497	534	565	609
\$20,000	\$30,000	576	642	684	715	741	776	392	426	447	462	474	491	519	612	676	726	767	826
\$30,000	\$40,000	664	740	788	825	854	894	453	491	515	533	547	567	588	693	764	820	866	931
\$40,000	\$50,000	738	823	877	917	950	994	504	547	574	593	609	631	646	760	838	898	949	1020
\$50,000	\$60,000	804	896	954	998	1034	1082	549	596	625	646	664	687	696	819	902	967	1021	1097
\$60,000	\$70,000	862	961	1024	1071	1109	1161	589	639	671	694	712	738	741	871	959	1027	1084	1165
\$70,000	\$80,000	916	1021	1088	1138	1178	1233	626	679	713	737	757	784	782	918	1010	1082	1142	1226
\$80,000	\$90,000	965	1076	1146	1199	1242	1300	660	716	751	777	798	826	819	961	1057	1132	1195	1283
\$90,000	\$100,000	1012	1127	1201	1256	1301	1362	691	750	787	815	836	866	854	1001	1101	1179	1244	1335
\$100,000	\$120,000	1073	1195	1273	1332	1379	1443	733	796	835	864	887	918	900	1054	1159	1241	1309	1404
\$120,000	\$140,000	1151	1283	1366	1429	1480	1549	787	854	896	927	952	986	958	1122	1233	1319	1391	1492
\$140,000	\$160,000	1224	1363	1452	1519	1573	1646	837	908	953	986	1013	1048	1012	1184	1301	1391	1467	1573
\$160,000	\$180,000	1290	1437	1531	1601	1658	1735	882	958	1005	1040	1068	1105	1061	1241	1362	1457	1536	1647
\$180,000	\$200,000	1352	1506	1605	1678	1738	1819	925	1004	1054	1090	1120	1159	1107	1294	1420	1518	1600	1715
\$200,000	\$225,000	1417	1578	1681	1758	1820	1906	969	1052	1104	1143	1173	1215	1154	1348	1479	1581	1666	1786
\$225,000	\$250,000	1485	1654	1762	1843	1908	1998	1017	1104	1158	1198	1230	1274	1204	1406	1542	1648	1737	1861
\$250,000	\$275,000	1549	1726	1838	1923	1991	2084	1061	1152	1208	1250	1284	1329	1251	1460	1601	1711	1802	1931
\$275,000	\$300,000	1610	1794	1911	1998	2069	2166	1103	1197	1256	1300	1335	1382	1296	1511	1657	1770	1864	1997
\$300,000	or more	1965	2189	2331	2438	2524	2642	1347	1462	1535	1588	1630	1688	1552	1805	1977	2110	2220	2376
Income		North Dakota						Ohio						Oklahoma					
Income		1						1						4.5000%					
\$0	\$20,000	323	369	399	422	440	466	424	482	520	549	572	605	410	491	546	590	626	677
\$20,000	\$30,000	455	519	561	592	618	654	591	671	722	762	794	838	552	659	732	789	837	904
\$30,000	\$40,000	521	594	642	678	708	748	674	764	823	868	904	954	622	742	823	887	940	1014
\$40,000	\$50,000	577	658	710	750	783	828	744	843	908	957	996	1052	681	811	899	968	1025	1106
\$50,000	\$60,000	627	714	771	814	849	898	805	912	982	1034	1077	1137	732	870	965	1038	1100	1186
\$60,000	\$70,000	671	764	824	870	908	960	860	974	1047	1104	1149	1213	777	923	1023	1101	1165	1256
\$70,000	\$80,000	711	809	873	922	961	1016	910	1029	1107	1166	1215	1281	818	971	1076	1157	1225	1320
\$80,000	\$90,000	748	851	918	969	1011	1069	955	1081	1162	1224	1275	1345	855	1015	1124	1209	1279	1379
\$90,000	\$100,000	782	890	960	1014	1057	1117	998	1129	1214	1278	1331	1403	890	1056	1169	1257	1330	1433
\$100,000	\$120,000	828	942	1016	1072	1118	1181	1054	1192	1281	1349	1405	1481	936	1110	1228	1320	1396	1504
\$120,000	\$140,000	887	1008	1087	1147	1196	1264	1126	1273	1368	1440	1499	1581	995	1179	1303	1400	1481	1595
\$140,000	\$160,000	941	1069	1153	1217	1269	1340	1192	1347	1448	1524	1586	1672	1049	1242	1372	1474	1559	1678
\$160,000	\$180,000	990	1125	1213	1280	1335	1410	1253	1415	1520	1600	1666	1756	1098	1299	1435	1541	1630	1754
\$180,000	\$200,000	1037	1178	1270	1340	1397	1475	1309	1479	1589	1672	1740	1834	1144	1353	1494	1604	1696	1825
\$200,000	\$225,000	1085	1232	1328	1401	1461	1542	1368	1545	1659	1746	1817	1914	1191	1408	1554	1669	1764	1897
\$225,000	\$250,000	1136	1290	1390	1467	1529	1614	1430	1614	1734	1824	1898	2000	1242	1466	1618	1737	1835	1974
\$250,000	\$275,000	1184	1344	1449	1528	1592	1681	1488	1679	1803	1897	1974	2080	1289	1521	1678	1801	1903	2046
\$275,000	\$300,000	1230	1396	1504	1586	1653	1745	1543	1741	1870	1967	2046	2156	1333	1573	1735	1861	1966	2114
\$300,000	or more	1495	1695	1825	1924	2004	2115	1862	2099	2252	2369	2463	2594	1589	1870	2060	2208	2331	2503
Income		Pennsylvania						Rhode Island						South Carolina					
Income		1						4						7.0000%					
\$0	\$20,000	392	437	466	487	504	528	437	492	528	555	576	606	404	451	481	504	522	547
\$20,000	\$30,000	547	609	648	678	702	734	611	687	737	774	804	845	574	640	683	715	741	776
\$30,000	\$40,000	624	694	739	773	800	837	697	785	841	883	917	964	659	736	784	821	851	891
\$40,000	\$50,000	689	766	815	852	882	923	770	867	928	975	1013	1065	731	816	870	911	943	988
\$50,000	\$60,000	746	829	882	922	954	998	834	938	1005	1056	1096	1152	794	887	945	989	1025	1074
\$60,000	\$70,000	796	885	942	984	1018	1065	891	1002	1074	1127	1171	1231	851	950	1013	1060	1098	1150
\$70,000	\$80,000	842	936																

Income		Family Size						Family Size						Family Size					
		At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4
Income		South Dakota						Tennessee						Texas					
		1,7			4.3500%			2			7.0000%			1			6.2500%		
\$0	\$20,000	434	513	566	607	641	689	578	667	727	772	810	862	442	504	545	577	602	637
\$20,000	\$30,000	596	702	773	829	874	939	798	920	1000	1062	1113	1184	620	708	764	808	843	892
\$30,000	\$40,000	675	795	875	937	989	1061	907	1045	1136	1205	1263	1342	710	809	874	923	963	1019
\$40,000	\$50,000	741	872	960	1028	1085	1164	999	1149	1249	1325	1388	1475	785	894	966	1020	1064	1126
\$50,000	\$60,000	799	940	1034	1107	1168	1253	1079	1241	1348	1430	1497	1591	851	969	1046	1105	1153	1219
\$60,000	\$70,000	851	1000	1100	1178	1242	1332	1150	1322	1435	1522	1594	1693	909	1036	1118	1181	1232	1303
\$70,000	\$80,000	898	1054	1160	1241	1309	1403	1214	1395	1515	1606	1682	1786	963	1096	1184	1250	1304	1378
\$80,000	\$90,000	940	1104	1214	1299	1370	1469	1274	1463	1588	1684	1762	1872	1012	1152	1244	1313	1370	1448
\$90,000	\$100,000	980	1151	1265	1353	1427	1530	1329	1526	1656	1756	1837	1951	1058	1204	1300	1372	1431	1513
\$100,000	\$120,000	1032	1211	1332	1425	1502	1609	1402	1609	1745	1850	1936	2056	1119	1273	1373	1450	1512	1598
\$120,000	\$140,000	1100	1290	1417	1516	1597	1712	1495	1715	1860	1971	2063	2190	1196	1361	1468	1550	1616	1708
\$140,000	\$160,000	1161	1361	1495	1599	1685	1805	1581	1812	1965	2082	2179	2312	1268	1442	1556	1642	1712	1809
\$160,000	\$180,000	1217	1426	1566	1675	1765	1891	1659	1901	2061	2184	2284	2424	1333	1516	1635	1726	1800	1902
\$180,000	\$200,000	1269	1487	1633	1746	1839	1970	1732	1984	2151	2278	2383	2529	1394	1585	1710	1804	1881	1988
\$200,000	\$225,000	1323	1550	1701	1819	1916	2052	1807	2070	2243	2376	2485	2636	1458	1657	1787	1885	1966	2077
\$225,000	\$250,000	1381	1616	1774	1896	1997	2139	1887	2161	2341	2479	2593	2750	1525	1733	1869	1972	2056	2172
\$250,000	\$275,000	1434	1678	1842	1968	2073	2220	1961	2245	2433	2576	2694	2857	1588	1804	1945	2052	2140	2260
\$275,000	\$300,000	1484	1737	1906	2037	2145	2296	2032	2326	2519	2667	2789	2958	1647	1872	2018	2129	2219	2344
\$300,000	or more	1775	2074	2274	2429	2557	2736	2440	2789	3019	3195	3339	3539	1992	2262	2438	2571	2680	2829
Income		Utah						Vermont						Virginia					
		2			4.8500%			1			6.0000%			2			4.3000%		
\$0	\$20,000	424	492	538	573	602	642	330	352	367	377	385	397	282	323	350	371	388	411
\$20,000	\$30,000	582	674	736	783	822	876	466	498	519	534	546	563	397	453	490	519	542	574
\$30,000	\$40,000	660	764	833	886	930	991	534	572	596	613	627	646	455	519	561	593	619	655
\$40,000	\$50,000	725	839	914	972	1020	1087	591	634	660	680	696	717	503	573	620	655	684	724
\$50,000	\$60,000	782	904	985	1048	1099	1170	642	688	717	739	756	779	546	622	671	710	741	784
\$60,000	\$70,000	833	962	1048	1114	1169	1244	687	737	768	791	810	835	584	665	718	758	791	837
\$70,000	\$80,000	879	1015	1105	1175	1232	1311	728	781	814	839	859	886	618	704	760	802	837	886
\$80,000	\$90,000	921	1063	1158	1230	1290	1373	766	822	857	883	904	932	650	740	799	843	880	931
\$90,000	\$100,000	961	1108	1206	1282	1344	1430	801	860	897	924	946	976	680	773	835	881	920	973
\$100,000	\$120,000	1012	1167	1270	1349	1415	1505	848	911	950	979	1002	1034	719	818	882	932	972	1028
\$120,000	\$140,000	1078	1243	1352	1436	1505	1601	908	975	1018	1049	1074	1108	770	875	944	996	1039	1098
\$140,000	\$160,000	1139	1312	1427	1516	1588	1689	964	1035	1080	1113	1140	1176	816	927	1000	1056	1101	1164
\$160,000	\$180,000	1194	1376	1496	1588	1664	1770	1014	1090	1137	1173	1201	1239	859	976	1052	1110	1157	1223
\$180,000	\$200,000	1246	1435	1560	1656	1735	1845	1062	1141	1191	1228	1258	1298	899	1021	1100	1161	1210	1279
\$200,000	\$225,000	1299	1496	1625	1725	1807	1922	1111	1194	1247	1286	1317	1359	940	1067	1150	1213	1265	1337
\$225,000	\$250,000	1356	1560	1695	1799	1884	2003	1163	1251	1306	1347	1379	1424	984	1117	1203	1269	1323	1398
\$250,000	\$275,000	1409	1620	1760	1868	1956	2079	1212	1304	1361	1404	1438	1484	1025	1163	1253	1322	1378	1455
\$275,000	\$300,000	1459	1677	1822	1933	2024	2152	1259	1354	1414	1458	1494	1542	1064	1207	1300	1371	1429	1510
\$300,000	or more	1747	2006	2177	2308	2416	2566	1529	1646	1720	1774	1818	1877	1292	1463	1574	1660	1729	1825
Income		Washington						West Virginia						Wisconsin					
		1			6.5000%			1			6.0000%			1			5.0000%		
\$0	\$20,000	487	554	598	632	659	697	421	478	515	544	567	599	360	406	436	458	476	501
\$20,000	\$30,000	686	779	841	887	925	978	608	691	744	785	818	864	513	578	620	651	677	712
\$30,000	\$40,000	785	892	962	1015	1058	1118	703	799	861	908	946	999	590	664	712	748	778	818
\$40,000	\$50,000	869	987	1063	1122	1169	1235	784	890	959	1012	1054	1113	655	737	790	830	863	907
\$50,000	\$60,000	943	1070	1153	1216	1267	1339	855	971	1046	1103	1150	1214	712	801	859	902	938	986
\$60,000	\$70,000	1008	1144	1232	1300	1355	1430	919	1043	1124	1185	1235	1304	763	858	920	967	1004	1056
\$70,000	\$80,000	1068	1211	1305	1376	1434	1514	977	1109	1195	1260	1313	1386	809	911	976	1025	1065	1120
\$80,000	\$90,000	1123	1274	1372	1446	1507	1591	1031	1170	1261	1329	1385	1462	852	959	1027	1079	1121	1179
\$90,000	\$100,000	1174	1331	1434	1512	1575	1663	1082	1227	1322	1394	1452	1533	892	1004	1075	1130	1174	1234
\$100,000	\$120,000	1242	1408	1516	1598	1665	1757	1148	1303	1403	1479	1541	1627	945	1063	1139	1196	1243	1307
\$120,000	\$140,000	1329	1506	1621	1709	1780	1879	1234	1400	1508	1590	1656	1748	1013	1139	1221	1282	1332	1400
\$140,000	\$160,000	1409	1596	1718	1811	1886	1990	1313	1490	1605	1692	1762	1860	1075	1209	1296	1361	1414	1486
\$160,000	\$180,000	1482	1679	1807	1904	1983	2092	1386	1572	1693	1785	1860	1962	1132	1274	1365	1433	1489	1565
\$180,000	\$200,000	1551	1756	1890	1991	2074	2188	1454	1650	1776	1873	1951	2059	1186	1334	1429	1501	1559	1639
\$200,000	\$225,000	1622	1836	1975	2081	2167	2287	1525	1730	1863	1963	2045	2158	1242	1396	1496	1571	1632	1715
\$225,000	\$250,000	1677	1921	2066	2177	2267	2391	1600	1815	1954	2060	2146	2264	1301	1463	1567	1645	1709	1797
\$250,000	\$275,000	1768	2000	2151	2266	2360	2489	1671	1895	2040	2151	2240	2364	1356	1525	1633	1715	1781	1873
\$275,000	\$300,000	1834	2075	2232	2351	2448	2582	1738	1971	2122	2237	2330	2459	1409	1584	1696	1781	1850	1945
\$300,000	or more	2222	2512	2700	2843	2960	3121	2130	2414	2599	2739	2853	3010	1714					

## Which Optional Local Sales Tax Table Should I Use?

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

\* Note: Local Table D is just 25% of the NY State table.

## 2023 Optional Local Sales Tax Tables

Income	Family Size						Family Size						Family Size						Family Size						
						Over						Over						Over						Over	
	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	
At least	But less than	Local Table A						Local Table B						Local Table C						Local Table D					
\$0	\$20,000	64	74	81	86	90	96	79	94	104	112	118	127	97	115	128	137	145	156	68	74	78	81	83	86
20,000	30,000	90	104	112	119	125	133	108	128	141	151	160	172	131	155	172	184	195	210	98	107	112	116	119	123
30,000	40,000	103	118	128	136	142	151	123	145	159	171	180	194	148	175	193	207	219	235	113	123	129	133	137	142
40,000	50,000	114	130	142	150	157	167	135	158	175	187	197	212	162	191	211	226	239	257	126	137	144	148	152	158
50,000	60,000	123	141	153	162	170	180	145	171	188	201	212	228	174	205	227	243	257	276	137	149	156	162	166	172
60,000	70,000	131	151	164	173	181	192	154	181	200	214	226	242	185	218	240	258	272	292	147	160	168	174	178	185
70,000	80,000	139	160	173	183	192	203	163	191	210	225	237	255	195	229	253	271	286	307	157	170	178	184	189	196
80,000	90,000	146	168	182	192	201	214	171	200	220	236	248	267	204	240	264	283	299	321	165	179	188	194	200	207
90,000	100,000	153	175	190	201	210	223	178	209	229	245	259	277	212	249	275	294	311	333	173	188	197	204	209	217
100,000	120,000	162	185	200	212	222	235	187	220	241	258	272	292	223	262	289	309	326	350	183	199	209	216	222	230
120,000	140,000	173	198	214	227	237	251	200	234	257	274	289	310	237	278	306	328	346	371	197	214	224	232	238	247
140,000	160,000	183	209	227	240	251	266	211	247	271	289	305	327	250	293	323	345	364	391	209	227	238	247	253	262
160,000	180,000	193	220	238	252	264	279	221	258	284	303	319	342	262	307	337	361	381	408	221	240	251	260	267	276
180,000	200,000	201	230	249	264	276	292	231	269	296	316	333	356	272	319	351	376	396	425	231	251	264	273	280	290
200,000	225,000	211	241	260	275	288	305	240	281	308	329	346	371	284	332	365	391	412	442	242	263	276	286	293	304
225,000	250,000	220	252	272	288	301	319	251	293	321	343	361	387	295	346	380	407	429	459	254	276	290	300	308	319
250,000	275,000	229	262	283	300	313	332	261	304	333	356	375	401	307	359	394	422	444	476	265	288	302	313	321	332
275,000	300,000	238	272	294	311	325	344	270	315	345	368	388	415	317	371	407	436	459	492	276	299	314	325	334	346
300,000	or more	288	329	355	375	392	415	323	376	412	439	462	494	377	441	483	516	544	582	337	366	384	397	408	422