

State and Local Sales Tax Deduction Worksheet

Note: See the Schedule A instructions if taxpayer lived in more than one state during 2019 or had any nontaxable income in 2019.

- 1) Enter the state general sales taxes from the 2019 Optional State Sales Tax Table.
Note: If, for all of 2019, taxpayer 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. 1) _____

- 2) Did taxpayer live in Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2019?
 No. Enter -0
 Yes. Enter the base local general sales taxes from the 2019 Optional Local Sales Tax Tables. 2) _____

- 3) Did taxpayer's locality impose a local general sales tax in 2019? Residents of California and Nevada, see the instructions for line 3 of the worksheet on Page A-6 of the Schedule A instructions.
 No. Skip lines 3 through 5, enter -0- on line 6 and go to line 7.
 Yes. Enter the local general sales tax rate, but omit the percentage sign. For example, if the local general sales tax rate was 2.5%, enter 2.5. If the local general sales tax rate changed or taxpayer lived in more than one locality in the same state during 2019, see the instructions for line 3 of the worksheet on Page A-6 of the Schedule A instructions. 3) _____

- 4) Is -0- entered on line 2?
 No. Skip lines 4 and 5 and go to line 6.
 Yes. Enter the state general sales tax rate (shown in the table heading for each state), but omit the percentage sign. For example, if the 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) Is -0- entered on line 2?
 No. Multiply line 2 by line 3.
 Yes. Multiply line 1 by line 5. If taxpayer lived in more than one locality in the same state during 2019, see the instructions for line 6 of the worksheet on Page A-7 of the Schedule A instructions. 6) _____

- 7) Enter the state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet on Page A-7 of the Schedule A instructions. 7) _____

- 8) **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all the taxpayer's state and local general sales tax deduction worksheets (if more than one was completed) on Schedule A, line 5a. Be sure to check the box on that line. 8) _____

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	5	Over 5												
		Alabama			1			4.0000%			Arizona			2			5.6000%			Arkansas			2			6.5000%					
\$0	\$20,000	261	301	327	348	366	390	261	285	301	312	322	336	327	353	370	382	392	406	261	285	301	312	322	336	327	353	370	382	392	406
\$20,000	\$30,000	378	433	471	500	524	558	403	438	461	478	493	512	511	551	576	596	611	632	403	438	461	478	493	512	511	551	576	596	611	632
\$30,000	\$40,000	439	501	544	577	605	644	478	519	545	566	583	606	610	657	687	709	728	753	519	545	566	583	606	610	657	687	709	728	753	
\$40,000	\$50,000	490	559	606	643	673	716	543	589	619	642	661	687	696	749	783	809	829	858	619	642	661	687	696	749	783	809	829	858		
\$50,000	\$60,000	536	610	661	700	733	780	602	652	685	710	731	759	774	833	870	898	921	952	685	710	731	759	774	833	870	898	921	952		
\$60,000	\$70,000	577	656	710	752	787	837	656	709	745	772	794	825	845	908	949	980	1004	1038	745	772	794	825	845	908	949	980	1004	1038		
\$70,000	\$80,000	614	698	755	800	837	889	705	762	800	829	853	886	911	979	1022	1055	1082	1118	800	829	853	886	911	979	1022	1055	1082	1118		
\$80,000	\$90,000	649	737	797	844	883	937	751	812	852	882	908	942	972	1044	1091	1126	1154	1193	852	882	908	942	972	1044	1091	1126	1154	1193		
\$90,000	\$100,000	682	773	836	885	925	982	795	858	900	933	959	996	1030	1107	1156	1192	1222	1263	900	933	959	996	1030	1107	1156	1192	1222	1263		
\$100,000	\$120,000	725	822	888	939	982	1042	853	921	965	1000	1028	1067	1108	1190	1242	1282	1313	1357	939	965	1000	1028	1067	1108	1190	1242	1282	1313	1357	
\$120,000	\$140,000	782	884	955	1009	1055	1119	929	1002	1050	1087	1118	1160	1210	1299	1356	1398	1433	1480	1055	1087	1118	1160	1210	1299	1356	1398	1433	1480		
\$140,000	\$160,000	834	943	1017	1075	1123	1191	1001	1078	1130	1169	1202	1247	1306	1401	1462	1508	1545	1596	1075	1123	1169	1202	1247	1306	1401	1462	1508	1545	1596	
\$160,000	\$180,000	882	996	1074	1134	1185	1256	1067	1149	1203	1245	1279	1327	1395	1496	1560	1609	1649	1703	1134	1185	1245	1279	1327	1395	1496	1560	1609	1649	1703	
\$180,000	\$200,000	928	1046	1127	1191	1243	1318	1130	1216	1273	1317	1353	1403	1479	1586	1654	1705	1747	1804	1191	1243	1317	1353	1403	1479	1586	1654	1705	1747	1804	
\$200,000	\$225,000	975	1098	1183	1249	1304	1382	1195	1286	1346	1392	1430	1482	1567	1680	1752	1806	1850	1910	1249	1304	1392	1430	1482	1567	1680	1752	1806	1850	1910	
\$225,000	\$250,000	1026	1154	1242	1311	1369	1450	1266	1361	1424	1473	1513	1568	1662	1781	1857	1915	1961	2025	1311	1369	1473	1513	1568	1662	1781	1857	1915	1961	2025	
\$250,000	\$275,000	1074	1207	1298	1370	1429	1513	1333	1432	1498	1549	1591	1648	1753	1877	1957	2018	2066	2133	1370	1429	1549	1591	1648	1753	1877	1957	2018	2066	2133	
\$275,000	\$300,000	1119	1257	1351	1425	1487	1574	1397	1500	1569	1622	1665	1726	1839	1969	2053	2116	2167	2237	1425	1487	1622	1665	1726	1839	1969	2053	2116	2167	2237	
\$300,000	or more	1388	1551	1664	1752	1826	1930	1781	1908	1993	2058	2111	2186	2359	2522	2627	2707	2771	2858	1752	1826	1930	2058	2111	2186	2359	2522	2627	2707	2771	2858
		California			3			7.2500%			Colorado			2			2.9000%			Connecticut			4			6.3500%					
\$0	\$20,000	328	352	367	379	389	402	135	148	156	162	167	174	299	323	338	349	358	370	135	148	156	162	167	174	299	323	338	349	358	370
\$20,000	\$30,000	504	538	561	578	592	611	206	225	236	246	253	263	466	503	527	544	558	577	206	225	236	246	253	263	466	503	527	544	558	577
\$30,000	\$40,000	597	637	663	683	699	721	244	265	279	289	298	310	556	600	627	648	665	687	244	265	279	289	298	310	556	600	627	648	665	687
\$40,000	\$50,000	678	722	751	773	791	816	277	300	316	327	337	350	633	683	715	738	757	783	277	300	316	327	337	350	633	683	715	738	757	783
\$50,000	\$60,000	750	799	831	855	875	902	306	332	348	361	372	386	703	759	794	820	841	869	306	332	348	361	372	386	703	759	794	820	841	869
\$60,000	\$70,000	816	869	903	929	950	979	333	360	378	392	403	419	767	827	865	894	917	948	333	360	378	392	403	419	767	827	865	894	917	948
\$70,000	\$80,000	877	933	969	997	1019	1050	357	386	406	420	432	449	826	891	932	962	987	1021	357	386	406	420	432	449	826	891	932	962	987	1021
\$80,000	\$90,000	935	993	1031	1061	1084	1117	380	411	431	447	460	477	881	950	994	1027	1053	1088	380	411	431	447	460	477	881	950	994	1027	1053	1088
\$90,000	\$100,000	988	1050	1090	1120	1145	1180	402	434	455	472	485	504	932	1006	1052	1087	1115	1152	402	434	455	472	485	504	932	1006	1052	1087	1115	1152
\$100,000	\$120,000	1060	1125	1168	1200	1227	1263	431	465	488	505	519	539	1002	1081	1131	1168	1198	1238	1125	1168	1200	1227	1263	1306	1381	1431	1473	1506	1541	1577
\$120,000	\$140,000	1154	1224	1270	1305	1333	1373	469	505	530	548	564	585	1093	1179	1233	1273	1306	1350	1270	1305	1333	1373	1416	1465	1514	1562	1609	1656	1703	1750
\$140,000	\$160,000	1242	1316	1365	1402	1433	1475	504	543	569	589	605	628	1178	1270	1329	1372	1407	1455	1365	1402	1433	1475	1518	1570	1619	1667	1714	1761	1808	1855
\$160,000	\$180,000	1324	1402	1453	1493	1525	1569	537	578	605	626	643	667	1256	1355	1417	1464	1501	1552	1453	1493	1525	1569	1612	1666	1715	1763	1810	1857	1904	1951
\$180,000	\$200,000	1401	1483	1537	1578	1612	1658	568	611	639	661	679	704	1331	1436	1502	1551	1590	1644	1537	1578	1612	1658	1701	1756	1805	1853	1900	1947	1994	2041
\$200,000	\$225,000	1482	1568	1624	1667	1703	1751	600	645	675	698	717	743	1409	1520	1590	1642	1684	1741	1624	1667	1703	1751	1804	1854	1902	1949	1996	2043	2090	2137
\$225,000	\$250,000	1569	1659	1718	1763	1800	1852	635	682	714	738	758	785	1493	1610	1684	1739	1784	1844	1718	1763	1800	1852	1905	1954	2002	2049	2096	2143	2190	2237
\$250,000	\$275,000	1651	1745	1807	1854	1893	1946	668	717	750	775	796	825	1573	1696	1774	1832	1879	1942	1807	1854	1893	1946	1999	2048	2096	2143	2190	2237	2284	2331
\$275,000	\$300,000	1730	1827	1892	1941	1981	2037	699	751	785	811	833	863	1649	1778	1860	1921	1969	2036	1892	1941	1981	2037	2090	2139	2187	2234	2281	2328	2375	2422
\$300,000	or more	2201	2320	2399	2459	2508	2576	888	950	992	1024	1051	1088	2104	2269	2373	2450	2512	2597	2399	2459	2508	2576	2639	2702	2765	2828	2891	2954	3017	3080
		District of Columbia						4			6.0000%			Florida			1			6.0000%			Georgia			2			4.0000%		
\$0	\$20,000	214	223	229	234	238	243	289	314	330	342	352	366	187	202	212	220	226	235	289	314	330	342	352	366	187	202	212	220	226	235
\$20,000	\$30,000	334	348	357	364	370	377	446	483	508	526	541	562	287	310	325	336	346	358	314	330	342	352	366	381	404	419	429	438	446	454
\$30,000	\$40,000	399	415	426	434	440	449	529	573	602	623	641	665	341	367	384	398	409	423	483	508	526	541	562	586	611	627	635	643	650	657
\$40,000	\$50,000	455																													

2019 Optional State Sales Tax Tables (Continued)

Table with 17 columns: Income (At least, But less than), Family Size (1, 2, 3, 4, 5, Over 5) for Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri. Rows list income brackets from \$0 to \$300,000 or more.

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	5	Over 5		
						Nebraska			1	5.5000%			Nevada			5	6.8500%			New Jersey			4	6.6250%	
\$0	\$20,000	274	300	316	328	338	352	320	344	360	372	381	395	274	288	297	305	310	318	274	288	297	305	310	318
\$20,000	\$30,000	423	462	487	505	520	541	488	523	546	564	578	597	440	460	474	484	493	505	488	523	546	564	578	597
\$30,000	\$40,000	501	547	577	599	617	641	577	618	645	665	681	704	530	554	570	582	592	606	530	554	570	582	592	606
\$40,000	\$50,000	569	622	655	680	700	728	655	700	730	752	770	795	611	637	655	668	680	695	611	637	655	668	680	695
\$50,000	\$60,000	630	688	725	753	775	805	724	773	806	830	850	878	684	712	732	747	759	776	684	712	732	747	759	776
\$60,000	\$70,000	686	748	788	818	843	876	787	840	875	901	922	952	751	781	802	818	831	850	751	781	802	818	831	850
\$70,000	\$80,000	737	804	847	879	905	941	845	902	938	966	989	1021	813	845	868	885	899	919	813	845	868	885	899	919
\$80,000	\$90,000	785	856	902	936	964	1002	900	959	998	1027	1052	1085	872	906	929	947	962	983	872	906	929	947	962	983
\$90,000	\$100,000	830	905	953	990	1019	1059	951	1013	1054	1085	1110	1145	928	963	988	1007	1022	1044	928	963	988	1007	1022	1044
\$100,000	\$120,000	890	971	1022	1061	1092	1135	1020	1085	1129	1161	1188	1225	1003	1041	1067	1087	1103	1126	1003	1041	1067	1087	1103	1126
\$120,000	\$140,000	968	1056	1112	1154	1188	1235	1109	1180	1226	1261	1290	1330	1103	1143	1170	1192	1210	1235	1103	1143	1170	1192	1210	1235
\$140,000	\$160,000	1041	1136	1196	1241	1278	1328	1193	1268	1317	1355	1385	1428	1197	1239	1268	1291	1310	1336	1197	1239	1268	1291	1310	1336
\$160,000	\$180,000	1109	1209	1274	1322	1361	1414	1270	1349	1401	1441	1473	1518	1284	1328	1359	1383	1403	1431	1284	1328	1359	1383	1403	1431
\$180,000	\$200,000	1173	1279	1347	1398	1439	1495	1344	1426	1481	1523	1557	1603	1368	1414	1446	1471	1492	1522	1368	1414	1446	1471	1492	1522
\$200,000	\$225,000	1240	1352	1424	1477	1521	1580	1420	1507	1564	1608	1643	1693	1456	1504	1538	1564	1586	1617	1456	1504	1538	1564	1586	1617
\$225,000	\$250,000	1312	1430	1506	1563	1609	1671	1503	1594	1654	1699	1737	1788	1552	1601	1636	1664	1687	1719	1552	1601	1636	1664	1687	1719
\$250,000	\$275,000	1380	1504	1584	1644	1692	1758	1581	1676	1738	1786	1825	1879	1643	1694	1731	1759	1783	1817	1643	1694	1731	1759	1783	1817
\$275,000	\$300,000	1445	1575	1658	1721	1771	1840	1656	1754	1819	1869	1909	1965	1731	1784	1821	1851	1876	1911	1731	1784	1821	1851	1876	1911
\$300,000	or more	1832	1996	2101	2180	2244	2331	2103	2222	2301	2362	2411	2480	2265	2326	2371	2407	2437	2479	2265	2326	2371	2407	2437	2479

Income		New Mexico			1	5.1250%			New York			2	4.0000%			North Carolina			2	4.7500%					
		1	2	3	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5			
\$0	\$20,000	280	302	315	325	333	345	169	179	185	190	194	200	261	294	316	333	347	366	261	294	316	333	347	366
\$20,000	\$30,000	443	476	497	512	525	542	269	283	293	300	306	315	390	438	469	494	514	542	390	438	469	494	514	542
\$30,000	\$40,000	530	569	594	613	628	648	323	340	351	360	367	377	458	512	549	577	600	632	458	512	549	577	600	632
\$40,000	\$50,000	607	651	680	701	718	741	372	390	403	412	420	431	516	576	617	648	674	710	516	576	617	648	674	710
\$50,000	\$60,000	676	725	757	780	799	825	415	436	449	460	468	480	567	634	678	712	740	779	567	634	678	712	740	779
\$60,000	\$70,000	739	793	827	852	873	901	455	477	492	503	512	525	614	685	733	769	800	842	614	685	733	769	800	842
\$70,000	\$80,000	798	856	892	919	942	972	493	516	531	543	553	567	657	732	783	822	854	899	657	732	783	822	854	899
\$80,000	\$90,000	853	914	953	982	1006	1038	528	552	568	581	592	606	697	777	830	871	905	952	697	777	830	871	905	952
\$90,000	\$100,000	905	970	1011	1042	1067	1101	561	587	604	617	628	643	734	818	874	917	952	1002	734	818	874	917	952	1002
\$100,000	\$120,000	975	1044	1088	1122	1148	1185	606	633	651	665	677	693	784	873	932	978	1016	1068	784	873	932	978	1016	1068
\$120,000	\$140,000	1066	1142	1190	1226	1255	1295	666	694	713	728	741	758	849	944	1008	1057	1098	1154	849	944	1008	1057	1098	1154
\$140,000	\$160,000	1152	1234	1285	1324	1355	1398	722	751	772	788	801	820	910	1011	1079	1131	1174	1234	910	1011	1079	1131	1174	1234
\$160,000	\$180,000	1232	1319	1374	1415	1448	1494	774	805	827	843	857	877	966	1072	1144	1199	1244	1308	966	1072	1144	1199	1244	1308
\$180,000	\$200,000	1308	1400	1458	1502	1537	1585	824	856	879	896	911	932	1019	1130	1205	1263	1311	1377	1019	1130	1205	1263	1311	1377
\$200,000	\$225,000	1388	1484	1546	1592	1630	1680	876	910	934	952	967	989	1074	1191	1269	1330	1380	1449	1074	1191	1269	1330	1380	1449
\$225,000	\$250,000	1473	1576	1641	1690	1729	1783	933	968	993	1012	1028	1051	1132	1255	1337	1401	1453	1527	1132	1255	1337	1401	1453	1527
\$250,000	\$275,000	1555	1663	1731	1783	1824	1881	987	1023	1049	1069	1086	1109	1188	1316	1402	1468	1523	1599	1188	1316	1402	1468	1523	1599
\$275,000	\$300,000	1633	1746	1818	1871	1915	1974	1039	1077	1103	1124	1141	1166	1241	1374	1463	1532	1589	1669	1241	1374	1463	1532	1589	1669
\$300,000	or more	2103	2246	2337	2405	2460	2536	1356	1400	1431	1456	1477	1507	1556	1718	1827	1911	1981	2078	1556	1718	1827	1911	1981	2078

Income		North Dakota			1	5.0000%			Ohio			1	5.7500%			Oklahoma			1	4.5000%					
		1	2	3	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5			
\$0	\$20,000	228	250	266	278	287	301	276	292	303	312	318	328	284	326	355	377	396	422	284	326	355	377	396	422
\$20,000	\$30,000	346	378	399	416	431	450	435	459	474	487	496	510	417	476	517	549	575	613	417	476	517	549	575	613
\$30,000	\$40,000	408	444	469	489	505	528	521	548	567	581	592	608	487	554	600	637	667	710	487	554	600	637	667	710
\$40,000	\$50,000	462	502	530	552	570	595	596	627	647	663	676	693	546	620	672	712	745	793	546	620	672	712	745	793
\$50,000	\$60,000	510	554	584	608	627	655	665	698	720	737	751	770	599	679	735	778	815	866	599	679	735	778	815	866
\$60,000	\$70,000	554	601	633	658	679	709	727	763	787	805	820	841	647	732	791	838	877	932	647	732	79			

2019 Optional State Sales Tax Tables (Continued)

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	5	Over 5		
		South Dakota						Tennessee						Texas							
		1						2						1							
		4.5000%						7.0000%						6.2500%							
\$0	\$20,000	306	350	379	402	421	447	408	459	493	520	542	572	307	335	352	365	376	390		
\$20,000	\$30,000	462	527	570	604	631	670	611	686	736	774	806	850	476	518	545	565	582	604		
\$30,000	\$40,000	544	619	670	709	741	786	717	804	862	906	943	994	566	616	648	671	691	717		
\$40,000	\$50,000	615	699	756	799	835	886	809	905	970	1019	1060	1117	644	700	737	764	785	815		
\$50,000	\$60,000	678	770	832	880	920	975	890	996	1066	1120	1165	1227	714	776	816	846	871	904		
\$60,000	\$70,000	735	835	902	953	996	1056	964	1077	1153	1211	1259	1326	777	845	889	921	948	984		
\$70,000	\$80,000	788	894	966	1021	1066	1130	1032	1152	1233	1295	1346	1417	836	909	956	991	1019	1058		
\$80,000	\$90,000	837	950	1025	1083	1131	1199	1095	1222	1307	1373	1427	1502	891	969	1019	1056	1086	1127		
\$90,000	\$100,000	884	1002	1081	1142	1193	1263	1154	1288	1377	1445	1502	1581	942	1025	1078	1117	1149	1192		
\$100,000	\$120,000	945	1071	1156	1221	1274	1349	1233	1375	1470	1543	1603	1687	1011	1100	1156	1199	1233	1279		
\$120,000	\$140,000	1026	1162	1252	1323	1381	1462	1336	1488	1590	1669	1733	1824	1101	1198	1259	1305	1342	1393		
\$140,000	\$160,000	1101	1246	1343	1418	1479	1566	1432	1594	1702	1786	1855	1951	1186	1290	1356	1405	1445	1499		
\$160,000	\$180,000	1171	1324	1426	1505	1571	1662	1520	1691	1806	1894	1967	2068	1264	1374	1445	1497	1540	1598		
\$180,000	\$200,000	1236	1397	1505	1588	1657	1753	1604	1783	1903	1996	2072	2179	1338	1455	1529	1585	1630	1691		
\$200,000	\$225,000	1305	1474	1587	1675	1747	1848	1691	1879	2005	2102	2182	2294	1415	1539	1617	1676	1724	1789		
\$225,000	\$250,000	1378	1556	1675	1767	1843	1949	1784	1982	2114	2216	2300	2417	1498	1629	1712	1774	1825	1893		
\$250,000	\$275,000	1448	1634	1758	1854	1934	2045	1872	2078	2216	2323	2411	2533	1577	1714	1802	1867	1920	1992		
\$275,000	\$300,000	1514	1708	1838	1938	2021	2136	1956	2171	2314	2425	2516	2644	1652	1796	1887	1956	2011	2087		
\$300,000	or more	1910	2148	2309	2432	2535	2678	2454	2717	2893	3029	3141	3297	2100	2283	2399	2486	2556	2652		
Income		Utah						Vermont						Virginia							
		2, 7						1						2							
		4.8130%						6.0000%						4.3000%							
\$0	\$20,000	285	320	343	361	376	396	195	205	211	216	219	224	207	230	245	257	267	281		
\$20,000	\$30,000	427	478	512	538	559	589	293	307	316	323	328	335	318	349	371	388	402	422		
\$30,000	\$40,000	501	560	600	630	655	689	344	360	371	378	384	392	377	413	438	457	473	496		
\$40,000	\$50,000	565	631	675	709	737	775	388	406	417	426	433	442	429	469	496	517	535	560		
\$50,000	\$60,000	622	694	742	779	810	852	427	447	459	468	476	486	476	519	548	571	590	618		
\$60,000	\$70,000	674	751	803	843	875	921	462	483	497	507	515	526	519	564	596	620	641	670		
\$70,000	\$80,000	721	804	859	901	936	984	494	517	532	542	551	562	560	607	640	666	687	718		
\$80,000	\$90,000	766	853	911	955	992	1043	525	549	564	575	584	596	597	646	681	708	731	763		
\$90,000	\$100,000	807	899	959	1006	1045	1098	553	578	594	606	615	628	633	694	729	748	772	806		
\$100,000	\$120,000	863	960	1024	1074	1115	1172	591	618	634	647	657	670	681	734	772	802	827	862		
\$120,000	\$140,000	935	1039	1108	1162	1206	1267	640	669	687	700	711	725	744	801	841	872	899	937		
\$140,000	\$160,000	1002	1113	1187	1244	1290	1356	686	716	736	750	761	777	804	863	905	938	966	1006		
\$160,000	\$180,000	1064	1181	1259	1319	1368	1437	728	760	780	796	808	824	860	921	964	999	1029	1071		
\$180,000	\$200,000	1122	1245	1327	1390	1442	1515	768	802	823	839	851	868	913	976	1021	1058	1088	1132		
\$200,000	\$225,000	1183	1312	1398	1464	1519	1595	809	845	867	884	897	915	969	1034	1081	1119	1151	1196		
\$225,000	\$250,000	1248	1384	1474	1544	1601	1681	853	891	914	932	946	964	1029	1096	1145	1184	1218	1265		
\$250,000	\$275,000	1310	1451	1546	1618	1678	1761	895	934	959	977	992	1011	1087	1156	1206	1247	1281	1330		
\$275,000	\$300,000	1369	1516	1614	1690	1752	1839	935	976	1002	1020	1035	1056	1142	1213	1265	1307	1342	1393		
\$300,000	or more	1718	1898	2019	2111	2188	2294	1172	1222	1253	1276	1295	1320	1480	1559	1619	1668	1709	1769		
Income		Washington						West Virginia						Wisconsin							
		1						1						1							
		6.5000%						6.0000%						5.0000%							
\$0	\$20,000	313	337	354	366	377	391	285	310	327	340	350	364	244	263	276	285	292	303		
\$20,000	\$30,000	493	529	553	572	587	608	457	497	523	543	559	581	383	413	432	446	457	473		
\$30,000	\$40,000	591	633	661	683	700	725	550	599	630	654	673	699	458	493	515	532	545	564		
\$40,000	\$50,000	677	724	755	779	799	827	632	688	723	751	773	803	524	563	588	607	622	643		
\$50,000	\$60,000	755	806	840	866	888	918	707	769	808	838	863	897	583	626	654	675	692	715		
\$60,000	\$70,000	826	881	918	946	970	1002	775	842	886	919	946	982	636	684	714	737	755	780		
\$70,000	\$80,000	893	951	990	1020	1045	1080	839	911	958	994	1023	1062	686	737	769	794	814	841		
\$80,000	\$90,000	955	1016	1058	1090	1116	1153	899	976	1026	1064	1095	1137	733	787	822	848	869	897		
\$90,000	\$100,000	1014	1078	1122	1155	1183	1221	955	1037	1090	1130	1163	1208	777	834	871	898	920	951		
\$100,000	\$120,000	1094	1162	1208	1243	1273	1314	1031	1119	1177	1220	1255	1303	837	898	937	966	990	1022		
\$120,000	\$140,000	1198	1271	1320	1359	1390	1435	1131	1228	1290	1337	1376	1428	914	980	1023	1055	1081	1116		
\$140,000	\$160,000	1297	1374	1427	1467	1501	1548	1225	1329	1397	1448	1489	1546	987	1058	1104	1138	1166	1204		
\$160,000	\$180,000	1389	1470	1525	1568	1604	1654	1313	1424	1496	1550	1595	1656	1055	1130	1179	1215	1245	1285		
\$180,000	\$200,000	1477	1561	1619	1664	1702	1754	1396	1514	1590	1648	1695	1760	1119	1199	1250	1289	1320	1362		
\$200,000	\$225,000	1569	1657	1718	1765	1804	1859	1484	1609	1690	1751	1801	1869	1187	1271	1325	1366	1398	1443		
\$225,000	\$250,000	1669	1761	1825	1874	1915	1973	1579	1711	1797	1862	1915	1987	1259	1348	1405	1448	1483	1531		
\$250,000	\$275,000	1763	1860	1926	1977	2020	2080	1669	1808	1899	1967	2023	2099	1328	1422	1482	1527	1563	1613		
\$275,000	\$300,000	1855	1954	2023	2077	2121	2184	1755	1901	1996	2068	2127	2207	1394	1492	1555	1602	1640	1692		
\$300,000	or more	2409	2528	2611	2676	2730	2806	2277	2465	2587	2679	2754	2857	1792	1915	1994	2053	2101	2167		
Income		Wyoming						Note: Residents of Alaska do not have a state sales tax, but should follow the instructions on the next page to determine their local sales tax amount.													
		1						1. Use the Ratio Method to determine your local sales tax deduction. Your state sales tax rate is provided next to the state name.													
		4.0000%						2. Follow the instructions on the next page to determine your local sales tax deduction.													
								3. The California table includes the 1.25% uniform local sales tax rate in addition to the 6.00% state sales tax rate for a total of 7.25%. Some California localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 7.25%, and the numerator is the total sales tax rate minus 7.25%.													
								4. This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted.													
								5. The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.60% state sales tax rate for a total of 6.85%. Some Nevada localities impose a larger local sales tax. Taxpayers who reside in those jurisdictions should use the Ratio Method to determine their local sales tax deduction. The denominator of the correct ratio is 6.85%, and the numerator is the total sales tax rate minus 6.85%.													
								6. The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.													
								7. The rate increased during 2019 so the given rate is an average for the year.													
\$0	\$20,000	195	210	219	226	232	240														
\$20,000	\$30,000	300	322	337	348	357	369														
\$30,000	\$40,000	356	382	399	412	422	437														
\$40,000	\$50,000	405	434	453	468	479	495														

Which Optional Local Sales Tax Table Should I Use?

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

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

2019 Optional Local Sales Tax Tables

Note. The numbers provided in this table are the base local general sales taxes, figured using a local sales tax rate of 1 percent.

Income	Family Size	Family Size										Family Size																													
		Over					Over					Over					Over																								
		1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5																				
At least	But less than	Local Table A										Local Table B										Local Table C										Local Table D									
\$0	\$20,000	43	47	50	52	53	55	56	63	68	72	76	80	68	78	84	89	93	99	42	45	46	48	49	50																
\$20,000	\$30,000	67	72	76	79	81	84	83	93	101	106	111	118	100	114	123	130	136	145	67	71	73	75	77	79																
\$30,000	\$40,000	80	86	90	93	96	100	97	109	117	124	129	137	116	132	143	151	158	168	81	85	88	90	92	94																
\$40,000	\$50,000	91	98	102	106	109	113	109	122	132	139	145	153	130	148	160	169	177	188	93	98	101	103	105	108																
\$50,000	\$60,000	101	108	113	117	120	125	120	134	144	152	159	168	143	162	175	185	193	205	104	109	112	115	117	120																
\$60,000	\$70,000	110	118	123	127	131	135	129	145	156	164	171	181	154	175	189	199	208	221	114	119	123	126	128	131																
\$70,000	\$80,000	119	127	132	137	140	145	138	155	167	175	183	193	164	186	201	212	222	235	123	129	133	136	138	142																
\$80,000	\$90,000	127	135	141	146	149	155	147	164	176	186	193	204	174	197	213	225	235	249	132	138	142	145	148	152																
\$90,000	\$100,000	134	143	149	154	158	163	154	173	186	195	203	215	183	207	223	236	246	261	140	147	151	154	157	161																
\$100,000	\$120,000	144	154	160	165	169	175	165	184	198	208	217	229	195	220	238	251	262	278	152	158	163	166	169	173																
\$120,000	\$140,000	158	168	174	180	184	190	179	199	214	225	234	247	210	238	256	271	282	299	167	174	178	182	185	190																
\$140,000	\$160,000	170	181	188	193	198	205	191	213	228	240	250	263	225	254	273	289	301	319	181	188	193	197	200	205																
\$160,000	\$180,000	182	193	200	206	211	218	203	226	242	254	265	279	238	269	289	305	319	337	194	201	207	211	214	219																
\$180,000	\$200,000	193	204	212	218	223	231	214	238	255	268	278	294	251	283	304	321	335	354	206	214	220	224	228	233																
\$200,000	\$225,000	205	216	224	231	236	244	226	251	268	282	293	309	264	297	320	337	352	372	219	228	234	238	242	247																
\$225,000	\$250,000	217	229	238	245	250	258	238	265	283	297	308	325	278	313	336	355	370	391	233	242	248	253	257	263																
\$250,000	\$275,000	229	242	250	257	263	272	250	277	296	311	323	340	291	327	352	371	387	409	247	256	262	267	272	277																
\$275,000	\$300,000	241	253	263	270	276	285	261	290	309	324	337	355	303	341	367	387	403	426	260	269	276	281	285	292																
\$300,000	or more	310	325	336	344	351	362	328	362	386	404	419	441	377	423	454	478	498	526	339	350	358	364	369	377																