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State and Local General Sales Taxes

For use in preparing
2006 Returns



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Introduction

The Tax Relief and Health Care Act of 2006 extended the election to deduct state and local general sales taxes for 2006. The act was enacted after Schedule A (Form 1040), Itemized Deductions, and its instructions were printed. Because we were not able to include the instructions for figuring the deduction in the Schedule A instructions, we are providing this publication to help you figure this deduction.

You can elect to deduct state and local general sales taxes instead of state and local income taxes as a deduction on Schedule A. **You cannot deduct both.** To figure your deduction, you can use either:

- Your actual expenses, **or**
- The optional sales tax tables **plus** the general sales taxes paid on certain specified items.

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2006 if the tax rate was the same as the general sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a leased motor vehicle. Do not include sales taxes paid on items used in your trade or business.

To deduct your actual expenses, enter the amount on Schedule A, line 5, and enter "**ST**" on the dotted line to the left of the line 5 entry space.



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

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2006 for amounts paid in 2006, reduce your **actual** 2006 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2006 for prior year purchases, do not reduce your 2006 state and local general sales taxes by this amount. But if you deducted your **actual** state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Form 1040, line 21. See *Recoveries* in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the tables on pages 5 through 7 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 worksheet below.



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.

State and Local General Sales Tax Deduction Worksheet (See the instructions that begin on page 3.)

Keep for Your Records



Before you begin: See the instructions for line 1 on page 3 if:		
✓	You lived in more than one state during 2006, or	
✓	You had any nontaxable income in 2006.	
1. Enter your state general sales taxes from the applicable table on page 5 or 6 (see page 3 of the instructions)	1.	\$ <input style="width: 100px;" type="text"/>
<p>Next. If, for all of 2006, you lived only in Connecticut, the District of Columbia, Hawaii, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Jersey, Rhode Island, Virginia, or West Virginia, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2</p>		
2. Did you live in Alaska, Arizona, Arkansas (Texarkana only), California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, New York State, or North Carolina in 2006?		
<input type="checkbox"/> No. Enter -0-		
<input type="checkbox"/> Yes. Enter your local general sales taxes from the applicable table on page 7 (see page 3 of the instructions)	2.	\$ <input style="width: 100px;" type="text"/>
3. Did your locality impose a local general sales tax in 2006? Residents of California, Nevada, and Texarkana, Arkansas, see page 3 of the instructions		
<input type="checkbox"/> No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7		
<input type="checkbox"/> 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 2006, see page 3 of the instructions. (If you do not know your local general sales tax rate, contact your local government.)	3.	. <input style="width: 100px;" type="text"/>
4. Did you enter -0- on line 2 above?		
<input type="checkbox"/> No. Skip lines 4 and 5 and go to line 6		
<input type="checkbox"/> 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.	. <input style="width: 100px;" type="text"/>
5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	5.	. <input style="width: 100px;" type="text"/>
6. Did you enter -0- on line 2 above?		
<input type="checkbox"/> No. Multiply line 2 by line 3		
<input type="checkbox"/> Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2006, see page 4 of the instructions	6.	\$ <input style="width: 100px;" type="text"/>
7. Enter your state and local general sales taxes paid on specified items, if any (see page 4 of the instructions)	7.	\$ <input style="width: 100px;" type="text"/>
8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to enter "ST" on the dotted line to the left of the entry space	8.	\$ <input style="width: 100px;" type="text"/>

Instructions for the State and Local General Sales Tax Deduction Worksheet

Line 1. If you lived in the same state for all of 2006, enter the applicable amount, based on your 2006 income and exemptions, from the optional state sales tax table for your state on page 5 or 6. Read down the “At least–But less than” columns for your state and find the line that includes your 2006 income. If married filing separately, do not include your spouse’s income. Your 2006 income is the amount shown on your Form 1040, line 38, **plus** any nontaxable items, such as the following.

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

The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d. Do not include any additional exemptions you listed on Form 8914 for individuals displaced by Hurricane Katrina.

What if you lived in more than one state? If you lived in more than one state during 2006, look up the table amount for each state using the above rules. If there is no table for your state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2006 and the denominator is the total number of days in the year (365). Enter the total of the prorated table amounts for each state on line 1. However, if you also lived in a locality during 2006 that imposed a local general sales tax, do not enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.

Example. You lived in State A from January 1 through August 31, 2006 (243 days), and in State B from September 1 through December 31, 2006 (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:	$\$400 \times 122/365 =$	134
Total	$=$	\$467

If none of the localities in which you lived during 2006 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 2006, enter the applicable amount, based on your 2006 income and exemptions, from the optional local sales tax table for your locality on page 7. Read down the “At least–But less than” columns for your locality and find the line that includes your 2006 income. See the line 1 instructions on this page to figure your 2006 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d. Do not include any additional exemptions you listed on Form 8914 for individuals displaced by Hurricane Katrina.

What if you lived in more than one locality? If you lived in more than one locality during 2006, look up the table amount for each locality using the above rules. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2006 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, 2006 (243 days), and in Locality 2 from September 1 through December 31, 2006 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

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

Line 3. If you lived in California, check the “No” box if your combined state and local general sales tax rate is 7.25%. Otherwise, check the “Yes” box and include on line 3 only the part of the combined rate that is more than 7.25%.

If you lived in Nevada, check the “No” box if your combined state and local general sales tax rate is 6.5%. Otherwise, check the “Yes” box and include on line 3 only the part of the combined rate that is more than 6.5%.

If you lived in Texarkana, Arkansas, check the “Yes” box and enter “4.0” on line 3. Your local general sales tax rate of 4.0% includes the additional 1.0% Arkansas state sales tax rate for Texarkana and the 1.5% sales tax rate for Miller County.

What if your local general sales tax rate changed during 2006? If you checked the “Yes” box and your local general sales tax rate changed during 2006, 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 2006 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, 2006 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2006 (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:	$1.75 \times 92/365 =$	$\frac{0.441}{1.189}$
Total	$=$	

What if you lived in more than one locality in the same state during 2006? 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 2006 and either of the following applies.

- Each locality did not have the same local general sales tax rate.
- You lived in Texarkana, AR, or Los Angeles County, CA.

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 table on page 7 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 2006 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, 2006 (243 days), and in Locality 2 from September 1 through December 31, 2006 (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 2006, 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 2006. If you checked the

"Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

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

Do not 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 2006, see *Refund of general sales taxes* on page 1.

2006 Optional State and Certain Local Sales Tax Tables

Income	Exemptions					Exemptions					Exemptions					Exemptions					Exemptions										
	At least	But less than	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4
			Alabama 4.0000%					Arizona 5.6000%					Arkansas 6.0000%					California¹ 7.2500%					Colorado 2.9000%								
\$0	\$20,000	201	238	263	282	298	320	200	216	226	233	239	247	314	359	388	410	428	453	247	266	278	287	294	304	99	108	114	119	123	128
20,000	30,000	314	370	408	437	461	494	358	387	404	418	428	442	519	591	638	674	703	744	437	471	493	508	521	537	167	183	194	201	208	216
30,000	40,000	371	436	480	514	542	582	444	480	502	518	531	549	625	712	768	811	846	894	541	583	609	628	644	664	203	223	236	245	252	263
40,000	50,000	419	493	543	581	612	656	521	563	589	608	623	644	717	816	881	930	970	1025	632	681	712	735	753	777	235	258	272	283	292	303
50,000	60,000	463	544	598	640	675	723	592	639	669	691	708	731	801	911	982	1037	1081	1143	716	772	807	832	853	880	264	289	306	318	327	341
60,000	70,000	503	590	649	694	731	784	658	710	743	767	787	813	877	997	1076	1135	1184	1251	794	856	895	923	946	976	290	319	336	350	360	375
70,000	80,000	540	634	696	745	785	841	721	779	815	841	862	891	950	1080	1164	1228	1281	1353	869	937	979	1010	1035	1068	316	346	366	380	392	408
80,000	90,000	575	674	741	792	834	893	781	843	882	911	934	964	1017	1156	1246	1315	1371	1448	939	1013	1058	1092	1118	1155	339	372	393	409	421	438
90,000	100,000	608	713	782	836	881	943	838	905	947	977	1002	1035	1082	1229	1325	1397	1457	1539	1007	1085	1134	1170	1199	1237	362	397	420	436	449	467
100,000	120,000	652	763	837	895	942	1009	914	987	1033	1067	1093	1130	1167	1325	1428	1506	1576	1658	1097	1183	1236	1275	1306	1348	392	430	454	472	487	506
120,000	140,000	711	832	913	975	1027	1099	1021	1103	1153	1191	1221	1261	1284	1458	1571	1657	1726	1823	1222	1318	1377	1421	1456	1502	434	476	503	522	538	560
140,000	160,000	763	892	979	1045	1100	1177	1116	1205	1261	1302	1334	1379	1387	1574	1696	1788	1864	1968	1334	1438	1503	1550	1588	1639	471	517	545	567	584	607
160,000	180,000	815	953	1044	1115	1173	1255	1212	1309	1369	1414	1449	1497	1490	1691	1821	1920	2001	2112	1446	1559	1629	1681	1722	1778	508	557	588	611	630	655
180,000	200,000	862	1007	1103	1178	1239	1325	1299	1403	1468	1516	1554	1605	1542	1696	1835	2040	2125	2243	1549	1670	1745	1801	1845	1904	542	594	627	652	672	698
200,000 or more		1098	1278	1399	1491	1568	1675	1751	1892	1979	2043	2095	2164	2055	2328	2505	2640	2750	2902	2078	2240	2341	2415	2474	2554	714	783	826	858	884	919
			Connecticut 6.0000%					District of Columbia 5.7500%					Florida 6.0000%					Georgia 4.0000%					Hawaii 4.0000%								
\$0	\$20,000	197	208	215	220	223	229	163	172	179	183	186	191	209	228	241	250	257	267	145	159	168	174	179	186	224	255	275	290	302	319
20,000	30,000	354	374	386	395	402	412	296	314	325	333	339	348	373	407	429	445	458	476	245	268	282	293	302	314	369	419	451	476	496	523
30,000	40,000	440	465	480	491	500	512	369	391	405	415	423	434	462	505	532	552	568	589	297	325	343	356	367	381	445	504	543	572	596	629
40,000	50,000	517	546	564	577	587	601	434	461	477	489	498	511	541	592	623	646	665	691	343	376	396	411	423	440	510	578	622	656	683	721
50,000	60,000	587	621	641	656	667	683	495	525	543	557	567	582	614	671	707	734	755	784	385	421	444	461	475	493	569	645	694	731	761	803
60,000	70,000	653	690	713	729	742	759	551	584	605	620	632	648	682	746	785	815	838	870	423	463	488	507	522	542	623	706	760	800	833	879
70,000	80,000	716	757	781	799	814	833	605	642	665	681	694	712	748	817	860	892	918	953	460	503	531	551	567	589	675	764	822	866	901	951
80,000	90,000	776	820	846	866	881	902	656	696	721	739	753	772	809	884	931	965	993	1031	494	541	570	592	609	633	722	818	880	927	965	1017
90,000	100,000	833	880	909	929	946	968	705	748	775	794	809	830	868	948	998	1036	1065	1106	527	577	608	631	649	674	768	869	935	985	1025	1081
100,000	120,000	909	960	992	1015	1033	1057	771	818	847	868	885	907	946	1034	1089	1129	1162	1206	571	624	658	683	703	730	828	937	1008	1061	1105	1165
120,000	140,000	1016	1073	1108	1133	1153	1181	863	916	948	971	990	1015	1056	1154	1215	1260	1296	1346	631	690	727	755	777	807	911	1030	1108	1167	1214	1280
140,000	160,000	1110	1173	1211	1239	1261	1291	945	1002	1038	1063	1084	1111	1154	1260	1327	1376	1416	1470	684	748	788	818	842	875	984	1113	1196	1259	1311	1381
160,000	180,000	1206	1274	1315	1346	1370	1402	1028	1090	1129	1157	1179	1209	1252	1368	1440	1494	1537	1595	738	806	850	882	908	943	1057	1195	1284	1352	1407	1483
180,000	200,000	1294	1366	1411	1443	1469	1503	1104	1171	1212	1242	1266	1298	1342	1466	1544	1601	1647	1710	786	860	906	940	967	1005	1123	1269	1364	1436	1494	1574
200,000 or more		1744	1843	1903	1946	1981	2027	1496	1587	1643	1684	1717	1760	1806	1973	2077	2154	2216	2300	1033	1129	1190	1235	1270	1319	1455	1643	1765	1857	1932	2035
			Idaho³ 5.2521%					Illinois 6.2500%					Indiana 6.0000%					Iowa 5.0000%					Kansas 5.3000%								
\$0	\$20,000	265	311	341	365	384	411	240	265	280	292	301	314	225	250	266	278	288	302	195	210	219	225	230	238	269	311	338	360	377	401
20,000	30,000	418	489	536	572	602	643	413	455	481	501	517	538	372	414	440	460	476	498	346	372	388	399	409	421	441	509	553	588	616	655
30,000	40,000	496	579	635	677	712	761	505	556	588	612	632	658	449	499	531	555	574	600	428	459	479	494	505	521	530	611	664	705	739	785
40,000	50,000	563	657	719	767	806	861	586	645	682	710	732	763	516	573	610	637	659	689	500	537	560	577	591	609	607	700	760	807	845	898
50,000	60,000	623	727	795	848	891	952	660	726	768	799	824	858	577	641	681	712	736	770	567	609	635	654	669	690	677	780	847	899	941	1000
60,000	70,000	678	790	864	921	968	1034	728	801	847	882	909	947	633	703	747	780	807	844	628	675	704	725	742	765	741	853	926	983	1029	1093
70,000	80,000	730	850	929	990	1041	1111	793	873	923	960	990	1031	686	762	810	846	875	914	688	739	770	794	812	837	802	922	1002	1062	1112	1181
80,000	90,000	778	905	990	1055	1108	1183	854	940	994	1034	10																			

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Any locality	C
Arizona	Chandler, Gilbert, Glendale, Peoria, Scottsdale, Tempe, or Yuma	C
	Any other locality	B
Arkansas	Texarkana	B
California	Los Angeles County	B
Colorado	Centennial, Colorado Springs, City of Denver, Greeley, Jefferson County, or Longmont	B
	Arvada, Aurora, City of Boulder, Fort Collins, Lakewood, City of Pueblo, Thornton, or Westminster	C
	Boulder County, Denver County, Pueblo County, or any other locality	A
Georgia	DeKalb County, Rockdale County, Taliaferro County, or Webster	B
	Any other locality	C
Illinois	Any locality	B
Louisiana	Any locality	C
New York	New York City	A
	The cities of Fulton, Oneida, or Oswego, or one of the following counties: Albany, Allegany, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Erie, Essex, Franklin, Fulton, Genessee, Herkimer, Jefferson, Lewis, Livingston, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates	B
	Any other locality	D
North Carolina	Any locality	C

2006 Optional Local Sales Tax Tables for Certain Local Jurisdictions (Based on a local sales tax rate of 1 percent)

Income		Local Table A						Local Table B					
At least	But less than	Exemptions					Over 5	Exemptions					Over 5
		1	2	3	4	5		1	2	3	4	5	
\$0	\$20,000	34	37	39	41	42	43	39	43	46	48	50	52
20,000	30,000	58	63	67	69	71	74	66	73	78	82	85	88
30,000	40,000	70	77	81	84	87	90	80	89	95	99	103	108
40,000	50,000	81	89	94	97	100	104	93	104	110	115	119	125
50,000	60,000	92	100	106	110	113	117	105	116	124	129	134	140
60,000	70,000	101	110	116	121	124	129	115	128	136	143	147	154
70,000	80,000	110	120	127	131	135	140	126	140	148	155	160	168
80,000	90,000	118	129	136	141	145	151	135	150	160	167	173	180
90,000	100,000	126	138	145	151	155	161	144	160	170	178	184	193
100,000	120,000	137	150	158	163	168	175	156	174	185	193	200	209
120,000	140,000	152	166	174	181	186	193	173	192	204	213	221	231
140,000	160,000	165	180	189	197	202	210	188	209	222	232	240	251
160,000	180,000	178	194	204	212	218	227	203	225	239	250	259	270
180,000	200,000	190	207	218	226	233	242	216	240	255	267	276	288
200,000	or more	250	273	288	299	307	319	286	317	337	351	363	380

Income		Local Table C					Local Table D						
At least	But less than	Exemptions				Over 5	Exemptions				Over 5		
		1	2	3	4	5	1	2	3	4	5	Over 5	
\$0	\$20,000	52	60	65	69	72	76	34	36	38	39	40	41
20,000	30,000	85	97	105	111	116	123	60	65	68	70	71	73
30,000	40,000	102	116	126	133	139	147	75	80	84	86	88	91
40,000	50,000	117	133	144	152	159	168	87	94	98	101	103	106
50,000	60,000	130	148	160	169	177	187	99	106	111	114	117	120
60,000	70,000	142	162	175	185	193	204	110	118	123	127	130	134
70,000	80,000	153	175	189	200	209	221	120	129	135	139	142	146
80,000	90,000	164	187	202	214	223	236	130	140	146	150	153	158
90,000	100,000	174	199	215	227	237	250	140	150	156	161	165	170
100,000	120,000	188	214	231	244	255	269	152	163	170	175	179	185
120,000	140,000	206	235	254	268	279	296	170	182	190	195	200	206
140,000	160,000	222	253	273	289	301	318	185	199	207	213	218	225
160,000	180,000	239	272	293	310	323	341	201	215	225	231	237	244
180,000	200,000	253	288	311	328	343	362	215	231	241	248	253	261
200,000	or more	327	372	401	423	441	466	289	310	323	332	340	350

Internal Revenue Service
Kansas City Service Center
P.O. Box 218499
Kansas City, MO 64121

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