Department of the Treasury
Internal Revenue Service

2011 Instructions for Schedule A (Form 1040)

Itemized Deductions

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

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

If you and your spouse paid expenses jointly and are filing separate returns for 2011, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.

CAUTION *Do not include on Schedule A items deducted elsewhere, such as on Form 1040 or Schedule C, C-EZ, E, or F.*

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

What's New

Standard mileage rates. The rate for use of your vehicle to get medical care from January 1, 2011 through June 30, 2011 is 19 cents a mile and from July 1, 2011 through December 31, 2011 is 23.5 cents a mile. The 2011 rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14 cents a mile.

Future developments. For the latest information about Schedule A (Form 1040) and its instructions, including any developments after these instructions were released, go to www.irs.gov/form1040.

Medical and Dental Expenses

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

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

CAUTION *If you received a distribution from a health savings account or a medical savings account in 2011, see Pub. 969 to figure your deduction.*

Examples of Medical and Dental Payments You Can Deduct

To the extent you were not reimbursed, you can deduct what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts as defined in Pub. 502. But see *Limit on long-term care premiums you can deduct,* later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Form 1040, line 29. You cannot deduct insurance premiums paid with pretax dollars because the premiums are not included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you cannot deduct any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.

CAUTION *If, during 2011, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must reduce your insurance premiums by any amounts used to figure the health coverage tax credit. See the instructions for line 1.*

- Prescription medicines or insulin.
- Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, insulin treatment, and whirlpool baths your doctor ordered.
- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- Hospital care (including meals and lodging), clinic costs, and lab fees.
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care 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. Do not deduct more than $50 a night for each eligible person.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can claim what you spent for gas and oil to go to and from the place you received the care; or you can claim 19 cents

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a mile (23.5 cents a mile after June 30, 2011). Add parking and tolls to the amount you claim under either method.

- Cost of breast pumps and supplies that assist lactation.

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

Limit on long-term care premiums you can deduct. The amount you can deduct for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2011, of the person for whom the premiums were paid. See the chart below for details.

IF the person was, at the end of 2011, age . . .	THEN the most you can deduct is . . .
40 or under	$ 340
41–50	$ 640
51–60	$ 1,270
61–70	$ 3,390
71 or older	$ 4,240

Examples of Medical and Dental Payments You Cannot Deduct

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.

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

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the instructions for Form 1040, line 48.
- 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 (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.

TIP *Do not forget to include insurance premiums you paid for medical and dental care. But if you claimed the self-employed health insurance deduction on Form 1040, line 29, reduce the premiums by the amount on line 29.*

CAUTION *If, during 2011, you were an eligible trade adjustment assistance (TAA) recipient, alternative TAA (ATAA) recipient, reemployment TAA (RTAA) recipient, or Pension Benefit Guaranty Corporation (PBGC) pension recipient, you must complete Form 8885 before completing Schedule A, line 1. When figuring the amount of insurance premiums you can deduct on Schedule A, do not include:*

- *Any amounts you included on Form 8885, line 4,*
- *Any qualified health insurance premiums you paid to "U.S. Treasury—HCTC," or*
- *Any health coverage tax credit advance payments shown in box 1 and any additional credit reported in the box to the left of box 8 of Form 1099-H.*

Whose medical and dental expenses can you include? You can include medical and dental bills you paid 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 do not claim as a dependent because of the rules for children of divorced or separated parents.
- Any person you could have claimed as a dependent on your return except that person received $3,700 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 2011 return.

Example. You provided over half of your mother's support but cannot claim her as a dependent because she received wages of $3,700 in 2011. You can include on line 1 any medical and dental expenses you paid in 2011 for your mother.

Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covers an individual who is not your dependent (for example, a nondependent child under age 27). You cannot deduct any premiums attributable to this individual, unless they are such 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 did not 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 2011 for medical or dental expenses you paid in 2011, reduce your 2011 expenses by this amount. If you received a reimbursement in 2011 for prior year medical or dental expenses, do not reduce your 2011 expenses by this amount. But if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Form 1040, line 21. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. Do not 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, do not include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

Taxes You Paid

Taxes You Cannot Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. But see the instructions for line 28.
- Certain state and local taxes, including: tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (marriage, driver's, dog, etc.).

Line 5

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

State and Local Income Taxes

If you elect to deduct state and local income taxes, you **must** check **box a** on line 5. Include on this line the state and local income taxes listed below.

- State and local income taxes withheld from your salary during 2011. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, and 1099-MISC may also show state and local income taxes withheld.
- State and local income taxes paid in 2011 for a prior year, such as taxes paid with your 2010 state or local income tax return. Do not include penalties or interest.
- State and local estimated tax payments made during 2011, including any part of a prior year refund that you chose to have credited to your 2011 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.

Do not reduce your deduction by any:

- State or local income tax refund or credit you expect to receive for 2011, or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2011. Instead, see the instructions for Form 1040, line 10.

State and Local General Sales Taxes

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

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2011 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.

CAUTION *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 2011 for amounts paid in 2011, reduce your **actual** 2011 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2011 for prior year purchases, do not reduce your 2011 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 2011 Optional State and Certain Local Sales Tax Table and the 2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions 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 on the IRS website. To use the Sales Tax Deduction Calculator, go to IRS.gov and enter "sales tax deduction calculator" in the search box.

CAUTION *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 2011, enter the applicable amount, based on your 2011 income and exemptions, from the 2011 Optional State and Certain Local 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 2011 income. If married filing separately, do not include your spouse's income. Your 2011 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.

What if you lived in more than one state? If you lived in more than one state during 2011, 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 2011 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 2011 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, 2011 (243 days), and in State B from September 1 through December 31, 2011 (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 x 243/365 =	$333
State B:	$400 x 122/365 =	134
Total	=	$467

If none of the localities in which you lived during 2011 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 2011, enter the applicable amount, based on your 2011 income and exemptions, from the 2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions for your locality. Read down the "At least–But less than" columns for your locality and find the line that includes your 2011 income. See the instructions for line 1 of the worksheet to figure your 2011 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d.

What if you lived in more than one locality? If you lived in more than one locality during 2011, 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 2011 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, 2011 (243 days), and in Locality 2 from September 1 through December 31, 2011 (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.

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

Keep for Your Records

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

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

√ Lived in more than one state during 2011, or
√ Had any **nontaxable** income in 2011.

1. Enter your **state** general sales taxes from the 2011 Optional State and Certain Local Sales Tax Table . . . **1.** $______

Next. If, for all of 2011, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, Rhode Island, or West Virginia, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2.

2. Did you live in Alaska, Arizona, Arkansas, California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2011?

☐ **No.** Enter -0-

☐ **Yes.** Enter your base **local** general sales taxes from the 2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions . . . . **2.** $______

3. Did your locality impose a **local** general sales tax in 2011? 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 2011, see the instructions for line 3 of the worksheet . . . . **3.** ___.___

4. Did you enter -0- on line 2 above?

☐ **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 above?

☐ **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 2011, 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 5. Be sure to check **box b** on that line . . . . **8.** $______

Locality 1:	$100 x 243/365 =	$ 67
Locality 2:	$150 x 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 7.7459%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.7459%.

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 2011? If you checked the "Yes" box and your local general sales tax rate changed during 2011, 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 2011 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, 2011 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2011 (92 days). You would enter "1.189" on line 3, figured as follows.

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

What if you lived in more than one locality in the same state during 2011? 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 2011 and either of the following applies.

- Each locality did not have the same local general sales tax rate.
- You lived in 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 2011 Optional Local Sales Tax Tables for Certain Local Jurisdictions 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 2011 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, 2011 (243 days), and in Locality 2 from September 1 through December 31, 2011 (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 x 243/365 =	0.666
Locality 2:	1.75 x 122/365 =	0.585

Line 6. If you lived in more than one locality in the same state during 2011, 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 2011. 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 2011, see *Refund of general sales taxes*, earlier.

Line 6

Real Estate Taxes

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 6.*

Include taxes (state, local, or foreign) you paid on real estate you own that was not used for business, but only if the taxes are based on the assessed value of the property. Also, the assessment must be made uniformly on property throughout the community, and the proceeds must be used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Do not include the following amounts on line 6.

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

If your mortgage payments include your real estate taxes, you can deduct only the amount the mortgage company actually paid to the taxing authority in 2011.

If you sold your home in 2011, any real estate tax charged to the buyer should be shown on your settlement statement and in box 5 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See *Refunds and rebates* below. Any real estate taxes you paid at closing should be shown on your settlement statement.

CAUTION *You must look at your real estate tax bill to decide if any nondeductible itemized charges, such as those listed above, are included in the bill. If your taxing authority (or lender) does not furnish you a copy of your real estate tax bill, ask for it.*

Refunds and rebates. If you received a refund or rebate in 2011 of real estate taxes you paid in 2011, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2011 of real estate taxes you paid in an earlier year, do not reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Form 1040, line 21, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See *Recoveries* in Pub. 525 for details on how to figure the amount to include in income.

Line 7

Personal Property Taxes

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

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

Line 8

Other Taxes

If you had any deductible tax not listed on line 5, 6, or 7, list the type and amount of tax. Enter only one total on line 8. Include on this line income tax you paid to a foreign country or U.S. possession.

TIP *You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Form 1040, line 47, for details.*

Interest You Paid

Whether your interest expense is treated as investment interest, personal interest, or business interest depends on how and when you used the loan proceeds. See Pub. 535 for details.

In general, if you paid interest in 2011 that applies to any period after 2011, you can deduct only amounts that apply for 2011.

Lines 10 and 11

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 10 or 11.*

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

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

Limit on home mortgage interest. If you took out any mortgages after October 13, 1987, your deduction may be limited. Any additional amounts borrowed after October 13, 1987, on a line-of-credit mortgage you had on that date are treated as a mortgage taken out after October 13, 1987. If you refinanced a mortgage you had on October 13, 1987, treat the new mortgage as taken out on or before October 13, 1987. But if you refinanced for more than the balance of the old mortgage, treat the excess as a mortgage taken out after October 13, 1987.

See Pub. 936 to figure your deduction if either (1) or (2) below applies. If you had more than one home at the same time, the dollar amounts in (1) and (2) apply to the total mortgages on both homes.

1. You took out any mortgages after October 13, 1987, and used the proceeds for purposes other than to buy, build, or improve your home, and all of these mortgages totaled over $100,000 at any time during 2011. The limit is $50,000 if married filing separately. An example of this type of mortgage is a home equity loan used to pay off credit card bills, buy a car, or pay tuition.
2. You took out any mortgages after October 13, 1987, and used the proceeds to buy, build, or improve your home, and these mortgages plus any mortgages you took out on or before October 13, 1987, totaled over $1 million at any time during 2011. The limit is $500,000 if married filing separately.

CAUTION *If the total amount of all mortgages is more than the fair market value of the home, additional limits apply. See Pub. 936.*

Line 10

Enter on line 10 mortgage interest and points reported to you on Form 1098 under your social security number (SSN). If this form shows any refund of overpaid interest, do not reduce your deduction by the refund. Instead, see the instructions for Form 1040, line 21. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the interest was reported on Form 1098 under the other person's SSN, report your share of the interest on line 11 (as explained in the line 11 instructions).

If you paid more interest to the recipient than is shown on Form 1098, see Pub. 936 to find out if you can deduct the additional interest. If you can, attach a statement explaining the difference and enter "See attached" to the right of line 10.

CAUTION *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 10.*

Line 11

If you did not receive a Form 1098 from the recipient, report your deductible mortgage interest on line 11.

If you bought your home from the recipient, be sure to show that recipient's name, identifying number, and address on the dotted lines next to line 11. If the recipient is an individual, the identifying number is his or her social security number (SSN). Otherwise, it is the employer identification number. You must also let the recipient know your SSN. If you do not show the required information about the recipient or let the recipient know your SSN, you may have to pay a $50 penalty.

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 other person received the Form 1098, attach a statement to your return showing the name and address of that person. To the right of line 11, enter "See attached."

Line 12

Points Not Reported on Form 1098

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

TIP *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 13

Mortgage Insurance Premiums

Enter the qualified mortgage insurance premiums you paid under a mortgage insurance contract issued after December 31, 2006, in connection with home acquisition debt that was secured by your first or second home. Box 4 of Form 1098 may show the amount of premiums you paid in 2011. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid the premiums in connection with the loan, and the premiums were reported on Form 1098 under the other person's SSN, report your share of the premiums on line 13. See *Prepaid mortgage insurance premiums* below if you paid any premiums allocable to any period after 2011.

Qualified mortgage insurance is mortgage insurance provided by the Department of Veterans Affairs, the Federal Housing Administration, or the Rural Housing Service (or their successor organizations), and private mortgage insurance (as defined in section 2 of the Homeowners Protection Act of 1998 as in effect on December 20, 2006).

Mortgage insurance provided by the Department of Veterans Affairs and the Rural Housing Service is commonly known as a funding fee and guarantee fee respectively. These fees can be deducted fully in 2011 if the mortgage insurance contract was issued in 2011. Contact the mortgage insurance issuer to determine the deductible amount if it is not included in box 4 of Form 1098.

Prepaid mortgage insurance premiums. If you paid qualified mortgage insurance premiums that are allocable to periods after 2011, you must allocate them over the shorter of:

- The stated term of the mortgage, or
- 84 months, beginning with the month the insurance was obtained.

The premiums are treated as paid in the year to which they are allocated. If the mortgage is satisfied before its term, no deduction is allowed for the unamortized balance. See Pub. 936 for details.

The allocation rules, explained earlier, do not apply to qualified mortgage insurance provided by the Department of Veterans Affairs or the Rural Housing Service (or their successor organizations).

Limit on amount you can deduct. You cannot deduct your mortgage insurance premiums if the amount on Form 1040, line 38, is more than $109,000 ($54,500 if married filing separately). If the amount on Form 1040, line 38, is more than $100,000 ($50,000 if married filing separately), your deduction is limited and you must use the Mortgage Insurance Premiums Deduction Worksheet to figure your deduction.

Line 14

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It does not 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 do not have to file Form 4952 if all three of the following apply.

1. Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.

2. You have no other deductible investment expenses.

3. You have no disallowed investment interest expense from 2010.

CAUTION

Alaska Permanent Fund dividends, including those reported on Form 8814, are not 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 2011 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.
- See Pub. 78 for a list of most qualified organizations. You can access Pub. 78 at www.irs.gov/charities under *Search for Charities.*
- Call our Tax Exempt/Government Entities Customer Account Services at 1-877-829-5500.

Mortgage Insurance Premiums Deduction Worksheet—Line 13

Keep for Your Records

Before you begin: √ See the instructions for line 13 to see if you must use this worksheet to figure your deduction.

1. Enter the total premiums you paid in 2011 for qualified mortgage insurance for a contract issued after December 31, 2006 . . . . . . **1.** ______

2. Enter the amount from Form 1040, line 38 . . . . . . **2.** ______

3. Enter $100,000 ($50,000 if married filing separately) . . . . . . **3.** ______

4. Is the amount on line 2 more than the amount on line 3?

☐ **No.** Your deduction is not limited. Enter the amount from line 1 above on Schedule A, line 13. **Do not** complete the rest of this worksheet.

☐ **Yes.** Subtract line 3 from line 2. If the result is not a multiple of $1,000 ($500 if married filing separately), increase it to the next multiple of $1,000 ($500 if married filing separately). For example, increase $425 to $1,000, increase $2,025 to $3,000; or if married filing separately, increase $425 to $500, increase $2,025 to $2,500, etc. . . . . . . **4.** ______

5. Divide line 4 by $10,000 ($5,000 if married filing separately). Enter the result as a decimal. If the result is 1.0 or more, enter 1.0 . . . . . . **5.** ___.___

6. Multiply line 1 by line 5 . . . . . . **6.** ______

7. **Mortgage insurance premiums deduction.** Subtract line 6 from line 1. Enter the result here and on Schedule A, line 13 . . . . . . **7.** ______

Examples of Qualified Charitable Organizations

- Churches, mosques, synagogues, temples, etc.
- Boy Scouts, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, United Way, etc.
- Fraternal orders, if the gifts will be used for the purposes listed under *Gifts to Charity*, earlier.
- Veterans' and certain cultural groups.
- Nonprofit schools, hospitals, and organizations whose purpose is to find a cure for, or help people who have, arthritis, asthma, birth defects, cancer, cerebral palsy, cystic fibrosis, diabetes, heart disease, hemophilia, mental illness or retardation, multiple sclerosis, muscular dystrophy, tuberculosis, etc.
- Federal, state, and local governments if the gifts are solely for public purposes.

Contributions 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 do not 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 does not apply to certain membership benefits provided in return for an annual payment of $75 or less or to certain items or benefits of token value. For details, see Pub. 526.

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

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

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

In figuring whether a gift is $250 or more, do not 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.

TIP *You must get the statement by the date you file your return or the due date (including extensions) for filing your return, whichever is earlier. Do not attach the statement to your return. Instead, keep it for your records.*

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

1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040, line 38.
2. Your gifts of capital gain property are more than 20% of the amount on Form 1040, line 38.
3. You gave gifts of property that increased in value or gave gifts of the use of property.

Contributions You Cannot Deduct

- Travel expenses (including meals and lodging) while away from home, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups.
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 28. See the instructions for line 28 for details.
- Cost of tuition. But you may be able to deduct this expense on line 21; or Form 1040, line 34; or take a credit for this expense (see Form 8863).
- 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, until the entire interest has been transferred).
- Gifts to individuals and groups that are run for personal profit.
- Gifts to foreign organizations. But you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.

Line 16

Gifts by Cash or Check

Enter on line 16 the total gifts you made in cash or by check (including out-of-pocket expenses).

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Do not attach the record to your tax return. Instead, keep it with your other tax records.

Line 17

Other Than by Cash or Check

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

If the amount of your deduction is more than $500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions. If you deduct more than $500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your return. The organization may use Form 1098-C to provide the required information. If your total deduction is over $5,000, you may also have to get appraisals of the values of the donated property. This amount is $500 for certain contributions of clothing and household items (see below). 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 does not 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.

CAUTION *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.*

Line 18

Carryover From Prior Year

Enter any carryover of contributions that you could not deduct in an earlier year because they exceeded your adjusted gross income limit. See Pub. 526 for details.

Casualty and Theft Losses

Line 20

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

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

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

1. The amount of each separate casualty or theft loss is more than $100, and
2. The total amount of all losses during the year (reduced by the $100 limit discussed in (1) above) is more than 10% of the amount on Form 1040, line 38.

Corrosive drywall losses. If you paid for repairs to your personal residence or household appliances because of corrosive drywall that was installed between 2001 and 2008, you may be able to deduct on line 20 those amounts paid. See Pub. 547 for details.

Use Schedule A, line 23, to deduct the costs of proving that you had a property loss. Examples of these costs are appraisal fees and photographs used to establish the amount of your loss.

Job Expenses and Certain Miscellaneous Deductions

You can deduct only the part of these expenses that exceeds 2% of the amount on Form 1040, line 38.

Pub. 529 discusses the types of expenses that can and cannot be deducted.

Examples of Expenses You Cannot Deduct

- Political contributions.
- Legal expenses for personal matters that do not produce taxable income.
- Lost or misplaced cash or property.
- Expenses for meals during regular or extra work hours.
- The cost of entertaining friends.
- Commuting expenses. See Pub. 529 for the definition of commuting.
- Travel expenses for employment away from home if that period of employment exceeds 1 year. See Pub. 529 for an exception for certain federal employees.
- Travel as a form of education.
- Expenses of attending a seminar, convention, or similar meeting unless it is related to your employment.
- Club dues.
- Expenses of adopting a child. But you may be able to take a credit for adoption expenses. See Form 8839 for details.
- Fines and penalties.
- Expenses of producing tax-exempt income.

Line 21

Unreimbursed Employee Expenses

Enter the total ordinary and necessary job expenses you paid for which you were not reimbursed. (Amounts your employer included in box 1 of your Form W-2 are not considered reimbursements.)

An ordinary expense is one that is common and accepted in your field of trade, business, or profession. A necessary expense is one that is helpful and appropriate for your business. An expense does not have to be required to be considered necessary.

But you must fill in and attach Form 2106 if either (1) or (2), next, applies.

1. You claim any travel, transportation, meal, or entertainment expenses for your job.
2. Your employer paid you for any of your job expenses that you would otherwise report on line 21.

TIP *If you used your own vehicle, are using the standard mileage rate, and (2) above does not apply, you may be able to file Form 2106-EZ instead.*

If you do not have to file Form 2106 or 2106-EZ, list the type and amount of each expense on the dotted line next to line 21. If you need more space, attach a statement showing the type and amount of each expense. Enter the total of all these expenses on line 21.

CAUTION *Do not include on line 21 any educator expenses you deducted on Form 1040, line 23.*

Examples of other expenses to include on line 21 are:

- Safety equipment, small tools, and supplies needed for your job.
- Uniforms required by your employer that are not suitable for ordinary wear.
- Protective clothing required in your work, such as hard hats, safety shoes, and glasses.
- Physical examinations required by your employer.
- Dues to professional organizations and chambers of commerce.
- Subscriptions to professional journals.
- Fees to employment agencies and other costs to look for a new job in your present occupation, even if you do not get a new job.
- Certain business use of part of your home. For details, including limits that apply, use TeleTax topic 509 (see the Form 1040 instructions) or see Pub. 587.
- Certain educational expenses. For details, use TeleTax topic 513 (see the Form 1040 instructions) or see Pub. 970. Reduce your educational expenses by any tuition and fees deduction you claimed on Form 1040, line 34.

TIP *You may be able to take a credit for your educational expenses instead of a deduction. See Form 8863 for details.*

Line 22

Tax Preparation Fees

Enter the fees you paid for preparation of your tax return, including fees paid for filing your return electronically. If you paid your tax by credit or debit card, include the convenience fee you were charged on line 23 instead of this line.

Line 23

Other Expenses

Enter the total amount you paid to produce or collect taxable income and manage or protect property held for earning income. But do not include any personal expenses. List the type and amount of each expense on the dotted lines next to line 23. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 23.

Examples of expenses to include on line 23 are:

- Certain legal and accounting fees.
- Clerical help and office rent.
- Custodial (for example, trust account) fees.
- Your share of the investment expenses of a regulated investment company.
- Certain losses on nonfederally insured deposits in an insolvent or bankrupt financial institution. For details, including limits that apply, see Pub. 529.
- Casualty and theft losses of property used in performing services as an employee from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Deduction for repayment of amounts under a claim of right if $3,000 or less.
- Convenience fee charged by the card processor for paying your income tax (including estimated tax payments) by credit or debit card. The deduction is claimed for the year in which the fee was charged to your card.

Other Miscellaneous Deductions

Line 28

Only the expenses listed next can be deducted on this line. List the type and amount of each expense on the dotted lines next to line 28. If you need more space, attach a statement showing the type and amount of each expense. Enter one total on line 28.

- Gambling losses (gambling losses include, but are not limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Form 1040, line 21.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Loss from other activities from Schedule K-1 (Form 1065-B), box 2.
- Federal estate tax on income in respect of a decedent.
- Amortizable bond premium on bonds acquired before October 23, 1986.
- Deduction for repayment of amounts under a claim of right if over $3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

For more details, see Pub. 529.

Total Itemized Deductions

Line 30

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 30.

2011 Optional State and Certain Local Sales Tax Tables

Alabama 4.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	226	267	295	317	335	361
20,000	30,000	333	392	432	464	490	527
30,000	40,000	385	452	499	535	564	607
40,000	50,000	428	503	554	593	626	673
50,000	60,000	466	547	602	645	681	731
60,000	70,000	500	587	646	691	730	783
70,000	80,000	532	624	686	734	775	832
80,000	90,000	562	658	723	774	816	876
90,000	100,000	589	689	757	811	855	918
100,000	120,000	625	731	803	859	906	972
120,000	140,000	673	786	863	924	974	1044
140,000	160,000	715	834	916	979	1032	1107
160,000	180,000	756	882	967	1034	1090	1169
180,000	200,000	793	924	1013	1083	1141	1223
200,000 or more		971	1129	1237	1321	1390	1489

Arizona 6.6000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	260	288	305	319	329	344
20,000	30,000	429	473	502	524	541	566
30,000	40,000	516	569	604	630	651	680
40,000	50,000	591	652	691	721	745	778
50,000	60,000	659	726	770	803	830	867
60,000	70,000	721	795	843	879	908	948
70,000	80,000	779	859	911	950	982	1025
80,000	90,000	834	919	974	1016	1050	1096
90,000	100,000	885	976	1035	1079	1115	1164
100,000	120,000	953	1051	1114	1162	1200	1253
120,000	140,000	1047	1154	1223	1276	1318	1376
140,000	160,000	1129	1245	1319	1375	1421	1484
160,000	180,000	1211	1335	1415	1475	1524	1591
180,000	200,000	1285	1416	1501	1565	1617	1688
200,000 or more		1656	1824	1933	2014	2081	2172

Arkansas 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	290	326	348	366	380	399
20,000	30,000	464	521	557	584	607	637
30,000	40,000	553	619	663	695	722	758
40,000	50,000	628	704	753	790	820	862
50,000	60,000	696	779	834	875	908	954
60,000	70,000	757	848	907	952	988	1038
70,000	80,000	815	913	976	1025	1064	1118
80,000	90,000	868	973	1041	1092	1133	1191
90,000	100,000	919	1029	1101	1155	1199	1260
100,000	120,000	985	1104	1181	1239	1286	1351
120,000	140,000	1076	1206	1289	1353	1405	1476
140,000	160,000	1155	1294	1384	1452	1508	1584
160,000	180,000	1234	1382	1479	1551	1610	1692
180,000	200,000	1305	1462	1563	1640	1703	1789
200,000 or more		1656	1855	1984	2081	2160	2270

California[1, 2] 7.7459%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	289	316	333	346	356	370
20,000	30,000	479	522	550	571	588	612
30,000	40,000	577	629	663	688	709	737
40,000	50,000	662	722	761	790	813	845
50,000	60,000	738	806	849	881	907	942
60,000	70,000	809	882	929	964	993	1032
70,000	80,000	875	955	1005	1043	1074	1116
80,000	90,000	937	1022	1076	1117	1150	1195
90,000	100,000	996	1086	1144	1187	1222	1269
100,000	120,000	1073	1170	1233	1279	1317	1368
120,000	140,000	1180	1287	1355	1406	1447	1504
140,000	160,000	1274	1389	1462	1517	1562	1622
160,000	180,000	1367	1490	1569	1628	1676	1741
180,000	200,000	1452	1582	1666	1729	1779	1848
200,000 or more		1875	2044	2151	2232	2297	2386

Colorado 2.9000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	117	129	137	143	148	155
20,000	30,000	182	201	213	223	230	240
30,000	40,000	215	237	252	262	271	283
40,000	50,000	243	268	284	296	306	320
50,000	60,000	268	295	313	326	337	352
60,000	70,000	291	320	339	353	365	381
70,000	80,000	312	343	364	379	391	409
80,000	90,000	332	365	386	403	416	434
90,000	100,000	350	385	408	425	439	458
100,000	120,000	374	412	436	454	469	489
120,000	140,000	407	448	474	494	510	532
140,000	160,000	436	479	507	528	545	569
160,000	180,000	465	510	540	562	580	605
180,000	200,000	490	539	570	593	612	638
200,000 or more		617	677	715	744	768	800

Connecticut[1] 6.1764%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	250	271	285	295	303	314
20,000	30,000	411	446	469	485	498	516
30,000	40,000	495	537	563	583	599	621
40,000	50,000	566	615	645	668	686	711
50,000	60,000	631	685	719	745	765	793
60,000	70,000	690	749	787	815	837	867
70,000	80,000	746	810	851	881	905	938
80,000	90,000	798	867	910	942	968	1003
90,000	100,000	848	920	966	1001	1028	1065
100,000	120,000	913	991	1041	1078	1107	1147
120,000	140,000	1002	1088	1143	1183	1216	1260
140,000	160,000	1081	1174	1232	1276	1311	1359
160,000	180,000	1159	1259	1322	1369	1406	1457
180,000	200,000	1229	1335	1402	1452	1492	1546
200,000 or more		1583	1720	1806	1870	1922	1992

District of Columbia 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	191	204	213	220	225	232
20,000	30,000	315	337	352	362	371	383
30,000	40,000	379	406	423	436	446	460
40,000	50,000	434	466	485	500	512	528
50,000	60,000	484	519	541	557	571	588
60,000	70,000	530	568	592	610	624	644
70,000	80,000	573	615	641	660	675	696
80,000	90,000	614	658	685	706	723	745
90,000	100,000	652	699	728	750	768	792
100,000	120,000	702	753	784	808	827	853
120,000	140,000	772	827	862	888	909	937
140,000	160,000	832	892	930	958	980	1011
160,000	180,000	893	957	997	1027	1051	1084
180,000	200,000	948	1016	1059	1090	1116	1151
200,000 or more		1222	1310	1365	1406	1439	1483

Florida 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	253	277	292	303	313	325
20,000	30,000	416	455	480	498	514	534
30,000	40,000	500	547	577	599	617	642
40,000	50,000	572	626	660	686	706	735
50,000	60,000	637	697	735	764	787	819
60,000	70,000	697	762	804	835	861	895
70,000	80,000	754	824	869	903	930	967
80,000	90,000	806	881	929	966	995	1035
90,000	100,000	856	936	987	1025	1056	1098
100,000	120,000	921	1007	1062	1104	1137	1183
120,000	140,000	1012	1106	1166	1212	1248	1298
140,000	160,000	1091	1192	1257	1306	1345	1399
160,000	180,000	1169	1278	1348	1400	1442	1500
180,000	200,000	1241	1356	1430	1485	1530	1591
200,000 or more		1597	1745	1840	1911	1968	2047

Georgia 4.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	160	177	189	197	204	214
20,000	30,000	252	279	296	309	320	335
30,000	40,000	298	330	350	366	378	396
40,000	50,000	338	373	396	414	428	447
50,000	60,000	373	412	437	456	472	493
60,000	70,000	405	447	475	495	512	535
70,000	80,000	435	480	509	532	550	575
80,000	90,000	463	511	542	565	584	611
90,000	100,000	489	539	572	597	617	645
100,000	120,000	523	577	612	639	660	690
120,000	140,000	570	629	667	696	719	751
140,000	160,000	611	674	714	745	770	804
160,000	180,000	652	718	761	794	821	857
180,000	200,000	688	758	804	838	866	904
200,000 or more		869	956	1013	1056	1090	1138

Hawaii[5] 4.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	253	291	317	336	352	374
20,000	30,000	393	451	490	520	544	578
30,000	40,000	462	531	576	611	640	680
40,000	50,000	521	598	650	689	721	766
50,000	60,000	573	658	714	758	793	842
60,000	70,000	620	712	773	820	858	911
70,000	80,000	664	763	828	878	919	976
80,000	90,000	705	809	878	931	975	1035
90,000	100,000	743	853	926	982	1028	1091
100,000	120,000	793	911	988	1048	1097	1164
120,000	140,000	862	989	1073	1138	1190	1264
140,000	160,000	921	1057	1147	1215	1272	1350
160,000	180,000	979	1124	1219	1292	1352	1436
180,000	200,000	1032	1184	1284	1361	1425	1513
200,000 or more		1290	1479	1604	1700	1779	1888

Idaho 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	339	400	441	473	500	538
20,000	30,000	505	594	654	700	739	794
30,000	40,000	586	688	757	810	855	918
40,000	50,000	654	767	843	902	952	1022
50,000	60,000	714	836	919	984	1037	1113
60,000	70,000	768	898	987	1056	1114	1195
70,000	80,000	818	957	1051	1124	1185	1271
80,000	90,000	864	1010	1109	1186	1250	1340
90,000	100,000	907	1060	1163	1244	1311	1406
100,000	120,000	964	1125	1235	1320	1391	1491
120,000	140,000	1040	1213	1331	1422	1499	1606
140,000	160,000	1106	1290	1414	1511	1591	1705
160,000	180,000	1172	1365	1496	1598	1683	1803
180,000	200,000	1230	1432	1569	1676	1764	1890
200,000 or more		1514	1758	1924	2053	2161	2312

Illinois 6.2500%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	262	294	314	330	343	361
20,000	30,000	403	450	481	505	525	552
30,000	40,000	472	527	563	591	614	646
40,000	50,000	531	592	633	664	689	725
50,000	60,000	583	650	694	728	756	795
60,000	70,000	629	702	750	786	816	858
70,000	80,000	673	751	802	841	873	917
80,000	90,000	714	796	850	891	925	971
90,000	100,000	752	838	894	938	973	1022
100,000	120,000	801	893	953	999	1037	1089
120,000	140,000	869	968	1033	1083	1123	1180
140,000	160,000	928	1033	1102	1155	1198	1258
160,000	180,000	985	1097	1170	1226	1272	1336
180,000	200,000	1037	1154	1231	1290	1338	1405
200,000 or more		1291	1435	1530	1602	1662	1744

Indiana 7.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	299	332	353	370	383	401
20,000	30,000	462	514	547	571	592	619
30,000	40,000	544	604	643	672	695	728
40,000	50,000	613	680	724	756	783	819
50,000	60,000	674	748	796	832	861	901
60,000	70,000	729	810	861	900	931	974
70,000	80,000	781	867	922	964	997	1043
80,000	90,000	829	920	978	1022	1058	1107
90,000	100,000	874	970	1031	1078	1115	1166
100,000	120,000	933	1035	1101	1150	1190	1245
120,000	140,000	1013	1124	1195	1248	1292	1351
140,000	160,000	1083	1201	1277	1334	1380	1443
160,000	180,000	1152	1277	1358	1418	1467	1534
180,000	200,000	1213	1345	1430	1494	1545	1616
200,000 or more		1516	1681	1786	1865	1929	2017

Iowa 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	259	288	306	320	331	346
20,000	30,000	427	474	505	528	546	571
30,000	40,000	514	571	608	635	657	688
40,000	50,000	589	654	696	728	754	789
50,000	60,000	657	730	777	812	840	880
60,000	70,000	719	799	850	889	920	963
70,000	80,000	777	864	919	961	995	1041
80,000	90,000	832	924	984	1029	1065	1115
90,000	100,000	884	982	1045	1093	1131	1184
100,000	120,000	952	1058	1126	1177	1219	1276
120,000	140,000	1046	1162	1237	1294	1339	1402
140,000	160,000	1128	1254	1335	1395	1445	1512
160,000	180,000	1210	1345	1432	1497	1550	1623
180,000	200,000	1284	1428	1520	1589	1645	1723
200,000 or more		1655	1841	1960	2050	2122	2222

Kansas 6.3000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	369	435	480	515	544	585
20,000	30,000	560	659	726	778	822	883
30,000	40,000	653	768	846	907	957	1028
40,000	50,000	732	861	948	1015	1072	1151
50,000	60,000	801	942	1037	1111	1172	1259
60,000	70,000	864	1015	1117	1197	1263	1356
70,000	80,000	922	1083	1192	1277	1348	1447
80,000	90,000	976	1146	1261	1351	1425	1530
90,000	100,000	1027	1205	1326	1420	1498	1608
100,000	120,000	1092	1282	1410	1510	1593	1710
120,000	140,000	1182	1386	1525	1633	1722	1848
140,000	160,000	1259	1477	1624	1738	1834	1967
160,000	180,000	1335	1566	1721	1843	1943	2085
180,000	200,000	1403	1645	1809	1936	2042	2190
200,000 or more		1736	2033	2234	2390	2520	2702

Kentucky 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	243	269	286	298	308	322
20,000	30,000	388	428	454	474	489	511
30,000	40,000	461	508	539	562	581	607
40,000	50,000	524	577	612	638	659	688
50,000	60,000	580	639	677	706	729	761
60,000	70,000	630	695	736	767	793	827
70,000	80,000	678	747	792	825	852	890
80,000	90,000	723	796	843	879	908	947
90,000	100,000	765	842	892	929	960	1002
100,000	120,000	820	902	956	996	1028	1073
120,000	140,000	895	985	1043	1087	1122	1171
140,000	160,000	961	1057	1119	1166	1204	1256
160,000	180,000	1026	1129	1195	1245	1285	1341
180,000	200,000	1085	1193	1263	1315	1358	1417
200,000 or more		1377	1512	1600	1666	1720	1793

Louisiana 4.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	169	184	194	201	207	215
20,000	30,000	278	303	319	331	340	353
30,000	40,000	334	364	383	398	409	425
40,000	50,000	383	417	439	456	469	487
50,000	60,000	427	465	490	508	522	542
60,000	70,000	467	509	536	555	571	593
70,000	80,000	505	550	579	601	618	642
80,000	90,000	541	589	620	643	661	686
90,000	100,000	574	625	658	682	702	729
100,000	120,000	618	673	709	735	756	785
120,000	140,000	679	740	778	807	830	862
140,000	160,000	732	798	839	870	895	930
160,000	180,000	785	855	900	933	960	997
180,000	200,000	833	908	955	990	1019	1058
200,000 or more		1074	1169	1230	1275	1312	1362

Maine 5.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	160	173	181	187	192	198
20,000	30,000	261	282	295	305	313	323
30,000	40,000	314	338	354	365	375	387
40,000	50,000	359	387	404	418	428	443
50,000	60,000	399	430	450	465	476	492
60,000	70,000	436	470	491	507	520	538
70,000	80,000	471	508	531	548	562	581
80,000	90,000	504	543	567	586	600	621
90,000	100,000	534	576	602	621	637	658
100,000	120,000	575	619	647	668	685	708
120,000	140,000	631	679	710	733	751	776
140,000	160,000	680	732	765	789	809	836
160,000	180,000	728	784	819	845	867	895
180,000	200,000	772	831	868	896	919	949
200,000 or more		992	1067	1114	1150	1178	1217

Maryland 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	233	257	273	285	295	309
20,000	30,000	379	418	444	464	480	502
30,000	40,000	453	501	532	556	575	601
40,000	50,000	518	572	607	634	656	687
50,000	60,000	575	636	675	705	730	763
60,000	70,000	628	694	737	770	796	833
70,000	80,000	678	749	795	831	859	899
80,000	90,000	724	800	850	887	918	960
90,000	100,000	768	848	901	941	973	1018
100,000	120,000	825	912	968	1011	1046	1094
120,000	140,000	904	999	1061	1108	1146	1199
140,000	160,000	973	1075	1142	1193	1234	1291
160,000	180,000	1042	1151	1223	1277	1321	1382
180,000	200,000	1104	1220	1295	1353	1400	1464
200,000 or more		1413	1561	1658	1731	1791	1874

Massachusetts 6.2500%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	207	223	233	241	247	256
20,000	30,000	325	350	365	377	387	400
30,000	40,000	384	413	432	446	457	472
40,000	50,000	435	467	488	504	516	533
50,000	60,000	480	515	538	555	569	588
60,000	70,000	521	559	584	602	617	637
70,000	80,000	559	600	627	646	662	684
80,000	90,000	595	638	666	687	704	727
90,000	100,000	628	674	703	725	743	767
100,000	120,000	672	721	752	776	794	820
120,000	140,000	732	785	819	844	865	893
140,000	160,000	784	841	877	904	926	956
160,000	180,000	836	896	934	963	986	1018
180,000	200,000	883	946	986	1016	1041	1074
200,000 or more		1113	1191	1241	1279	1309	1350

Michigan 6.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	232	256	272	283	293	306
20,000	30,000	368	405	429	447	461	481
30,000	40,000	436	479	508	529	546	570
40,000	50,000	494	543	575	599	618	645
50,000	60,000	546	600	635	662	683	712
60,000	70,000	593	652	690	718	742	773
70,000	80,000	638	701	741	772	797	831
80,000	90,000	679	746	789	821	848	884
90,000	100,000	718	788	834	868	896	934
100,000	120,000	769	844	892	929	959	999
120,000	140,000	839	920	973	1013	1045	1089
140,000	160,000	899	987	1043	1085	1120	1167
160,000	180,000	960	1053	1112	1157	1194	1244
180,000	200,000	1014	1112	1175	1222	1261	1314
200,000 or more		1283	1405	1484	1543	1591	1658

Minnesota 6.8750%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	245	265	278	287	295	305
20,000	30,000	409	443	464	480	493	511
30,000	40,000	494	535	561	581	597	618
40,000	50,000	568	616	646	668	686	711
50,000	60,000	635	688	722	747	768	795
60,000	70,000	696	755	792	820	842	873
70,000	80,000	755	818	859	889	913	946
80,000	90,000	809	877	921	953	979	1015
90,000	100,000	861	934	980	1014	1042	1080
100,000	120,000	929	1008	1058	1095	1125	1166
120,000	140,000	1023	1110	1165	1206	1239	1285
140,000	160,000	1105	1200	1260	1304	1340	1389
160,000	180,000	1188	1290	1354	1402	1441	1493
180,000	200,000	1263	1371	1439	1491	1532	1588
200,000 or more		1639	1780	1870	1936	1990	2063

Mississippi 7.0000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	424	493	539	575	604	645
20,000	30,000	651	755	825	879	924	986
30,000	40,000	762	884	966	1029	1081	1154
40,000	50,000	856	993	1085	1156	1214	1295
50,000	60,000	940	1090	1190	1267	1331	1420
60,000	70,000	1015	1177	1285	1368	1437	1533
70,000	80,000	1086	1258	1374	1463	1536	1639
80,000	90,000	1150	1333	1455	1549	1627	1736
90,000	100,000	1211	1404	1532	1631	1713	1827
100,000	120,000	1291	1496	1632	1738	1825	1946
120,000	140,000	1399	1621	1768	1882	1977	2108
140,000	160,000	1493	1729	1886	2008	2108	2248
160,000	180,000	1585	1836	2003	2131	2238	2386
180,000	200,000	1668	1931	2107	2242	2354	2510
200,000 or more		2074	2399	2616	2783	2922	3114

Missouri 4.2250%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	181	206	222	234	244	258
20,000	30,000	286	323	348	367	382	404
30,000	40,000	338	382	411	433	451	477
40,000	50,000	383	432	465	490	510	539
50,000	60,000	423	477	513	540	563	594
60,000	70,000	459	518	556	586	610	644
70,000	80,000	493	556	597	629	655	691
80,000	90,000	524	591	635	669	696	735
90,000	100,000	554	624	671	706	735	776
100,000	120,000	593	668	717	755	787	830
120,000	140,000	646	728	781	823	856	903
140,000	160,000	692	779	837	881	917	967
160,000	180,000	738	831	892	939	977	1030
180,000	200,000	780	877	941	991	1031	1087
200,000 or more		984	1105	1186	1247	1297	1367

Nebraska 5.5000%

Income: At least	But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	239	264	279	291	301	314
20,000	30,000	391	431	457	477	492	514
30,000	40,000	469	517	549	572	591	616
40,000	50,000	536	592	627	654	676	705
50,000	60,000	597	659	698	728	752	785
60,000	70,000	652	720	763	795	822	858
70,000	80,000	704	778	824	859	888	926
80,000	90,000	753	831	881	919	949	990
90,000	100,000	799	882	935	975	1007	1051
100,000	120,000	859	949	1006	1049	1084	1131
120,000	140,000	943	1041	1104	1151	1189	1241
140,000	160,000	1016	1121	1189	1240	1281	1337
160,000	180,000	1088	1202	1274	1328	1372	1432
180,000	200,000	1154	1274	1351	1409	1455	1519
200,000 or more		1481	1636	1735	1809	1869	1950

(Continued)

2011 Optional State and Certain Local Sales Tax Tables *(Continued)*

Nevada[3] 6.8500%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	266	293	311	324	334	349
20,000	30,000	420	462	488	509	525	547
30,000	40,000	498	546	578	601	621	647
40,000	50,000	564	619	654	681	702	732
50,000	60,000	623	683	722	751	775	807
60,000	70,000	676	742	784	815	841	876
70,000	80,000	727	797	841	875	903	940
80,000	90,000	773	847	895	931	960	1000
90,000	100,000	817	895	946	983	1014	1056
100,000	120,000	875	958	1012	1052	1085	1130
120,000	140,000	954	1044	1102	1146	1182	1230
140,000	160,000	1022	1119	1181	1228	1266	1318
160,000	180,000	1091	1193	1259	1309	1349	1405
180,000	200,000	1152	1260	1330	1382	1424	1483
200,000 or more		1455	1590	1677	1742	1795	1868

New Jersey[4] 7.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	263	282	294	303	310	320
20,000	30,000	436	467	487	502	514	530
30,000	40,000	525	563	587	605	619	639
40,000	50,000	603	646	674	694	711	733
50,000	60,000	673	721	752	775	793	818
60,000	70,000	737	790	823	848	868	896
70,000	80,000	797	855	891	918	940	969
80,000	90,000	853	915	954	983	1006	1038
90,000	100,000	907	972	1014	1045	1069	1103
100,000	120,000	978	1048	1093	1126	1153	1189
120,000	140,000	1075	1152	1202	1238	1267	1307
140,000	160,000	1160	1244	1297	1336	1368	1411
160,000	180,000	1245	1335	1392	1434	1468	1515
180,000	200,000	1322	1418	1478	1523	1559	1608
200,000 or more		1707	1831	1909	1967	2014	2078

New Mexico 5.1250%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	235	252	262	270	276	284
20,000	30,000	391	419	436	449	459	473
30,000	40,000	472	506	527	542	554	571
40,000	50,000	542	581	605	623	637	656
50,000	60,000	605	649	676	696	711	733
60,000	70,000	663	711	741	762	780	803
70,000	80,000	718	770	802	826	844	870
80,000	90,000	769	825	859	885	905	932
90,000	100,000	818	877	914	940	962	991
100,000	120,000	882	946	985	1014	1038	1069
120,000	140,000	971	1041	1084	1116	1142	1176
140,000	160,000	1048	1124	1171	1206	1233	1270
160,000	180,000	1126	1207	1258	1295	1325	1365
180,000	200,000	1196	1283	1336	1376	1407	1450
200,000 or more		1548	1661	1730	1782	1822	1878

New York 4.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	155	167	174	180	185	191
20,000	30,000	255	275	287	296	304	314
30,000	40,000	307	330	345	356	365	378
40,000	50,000	352	378	396	408	419	433
50,000	60,000	392	422	441	455	467	482
60,000	70,000	429	462	482	498	510	528
70,000	80,000	464	499	522	538	552	570
80,000	90,000	496	534	558	576	590	610
90,000	100,000	527	567	593	612	627	648
100,000	120,000	568	611	638	659	675	698
120,000	140,000	623	671	701	724	742	767
140,000	160,000	672	723	756	780	800	827
160,000	180,000	721	776	811	837	858	887
180,000	200,000	765	823	860	888	910	941
200,000 or more		986	1061	1108	1144	1172	1212

North Carolina[1] 5.2459%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	254	289	313	331	345	366
20,000	30,000	397	452	488	516	539	570
30,000	40,000	468	533	576	608	635	672
40,000	50,000	528	602	650	687	717	759
50,000	60,000	582	663	716	756	790	835
60,000	70,000	631	718	776	820	855	905
70,000	80,000	677	770	832	879	917	970
80,000	90,000	719	818	883	933	974	1031
90,000	100,000	759	863	932	985	1028	1087
100,000	120,000	811	923	996	1052	1098	1162
120,000	140,000	882	1003	1083	1144	1194	1263
140,000	160,000	944	1073	1159	1224	1277	1351
160,000	180,000	1005	1143	1233	1303	1359	1438
180,000	200,000	1060	1205	1301	1373	1433	1516
200,000 or more		1330	1511	1631	1722	1796	1900

North Dakota 5.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	194	218	233	245	255	268
20,000	30,000	303	339	363	382	397	417
30,000	40,000	358	400	428	450	467	492
40,000	50,000	404	452	483	507	527	555
50,000	60,000	445	498	532	559	580	611
60,000	70,000	482	539	576	605	629	661
70,000	80,000	517	578	618	649	674	709
80,000	90,000	550	614	656	689	715	752
90,000	100,000	580	648	692	727	755	794
100,000	120,000	620	692	740	776	806	848
120,000	140,000	674	752	804	844	876	921
140,000	160,000	721	805	860	902	937	985
160,000	180,000	768	857	915	960	997	1048
180,000	200,000	810	903	965	1012	1051	1105
200,000 or more		1016	1132	1209	1268	1316	1383

Ohio 5.5000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	234	255	269	279	287	299
20,000	30,000	382	417	439	456	469	488
30,000	40,000	459	500	527	547	563	585
40,000	50,000	524	572	602	625	644	669
50,000	60,000	584	637	670	696	716	744
60,000	70,000	638	695	732	760	782	813
70,000	80,000	689	751	791	821	845	877
80,000	90,000	736	803	845	877	903	938
90,000	100,000	781	852	897	930	958	995
100,000	120,000	840	916	965	1001	1030	1070
120,000	140,000	922	1005	1058	1098	1130	1174
140,000	160,000	993	1083	1140	1182	1217	1264
160,000	180,000	1064	1160	1221	1267	1304	1354
180,000	200,000	1128	1230	1294	1343	1382	1435
200,000 or more		1448	1578	1661	1723	1773	1841

Oklahoma 4.5000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	247	288	315	337	354	379
20,000	30,000	382	444	486	519	546	584
30,000	40,000	448	521	571	609	641	686
40,000	50,000	505	587	642	685	721	771
50,000	60,000	555	645	706	753	792	847
60,000	70,000	601	698	763	814	856	916
70,000	80,000	643	747	817	871	917	980
80,000	90,000	682	792	866	924	972	1039
90,000	100,000	719	835	913	974	1024	1095
100,000	120,000	768	891	974	1038	1092	1168
120,000	140,000	833	966	1057	1127	1185	1266
140,000	160,000	890	1032	1128	1203	1265	1352
160,000	180,000	946	1097	1199	1278	1344	1437
180,000	200,000	997	1155	1263	1346	1415	1513
200,000 or more		1245	1441	1574	1678	1764	1884

Pennsylvania 6.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	214	230	240	248	254	262
20,000	30,000	348	374	391	403	413	427
30,000	40,000	417	448	468	483	495	511
40,000	50,000	476	512	535	552	566	584
50,000	60,000	530	569	595	614	629	649
60,000	70,000	578	622	649	670	687	709
70,000	80,000	624	671	701	723	741	765
80,000	90,000	667	717	749	773	792	818
90,000	100,000	707	761	794	819	840	867
100,000	120,000	761	818	854	881	903	932
120,000	140,000	834	896	936	966	989	1022
140,000	160,000	898	965	1008	1040	1065	1100
160,000	180,000	962	1034	1079	1113	1141	1178
180,000	200,000	1019	1095	1144	1180	1209	1248
200,000 or more		1306	1403	1465	1511	1548	1599

Rhode Island 7.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	260	283	297	308	316	328
20,000	30,000	404	438	460	476	489	507
30,000	40,000	475	515	541	560	575	596
40,000	50,000	535	580	609	631	648	672
50,000	60,000	589	638	670	694	713	739
60,000	70,000	637	691	725	751	771	799
70,000	80,000	682	740	776	804	826	856
80,000	90,000	724	785	824	853	876	908
90,000	100,000	763	828	869	899	924	957
100,000	120,000	815	883	927	959	986	1021
120,000	140,000	885	959	1006	1042	1070	1109
140,000	160,000	946	1025	1075	1113	1143	1185
160,000	180,000	1006	1090	1144	1183	1216	1259
180,000	200,000	1060	1148	1205	1247	1281	1327
200,000 or more		1325	1435	1505	1557	1599	1656

South Carolina 6.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	249	273	288	300	309	322
20,000	30,000	406	445	471	489	505	525
30,000	40,000	486	534	564	587	605	630
40,000	50,000	556	610	645	670	691	720
50,000	60,000	618	678	717	746	769	800
60,000	70,000	675	741	783	814	840	874
70,000	80,000	728	800	845	879	907	944
80,000	90,000	778	855	903	939	969	1008
90,000	100,000	826	907	958	997	1027	1070
100,000	120,000	888	975	1030	1072	1105	1151
120,000	140,000	973	1069	1130	1175	1212	1261
140,000	160,000	1048	1151	1216	1265	1305	1358
160,000	180,000	1123	1233	1303	1355	1397	1455
180,000	200,000	1190	1307	1381	1436	1481	1542
200,000 or more		1525	1675	1770	1841	1899	1977

South Dakota 4.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	238	278	304	325	342	366
20,000	30,000	368	429	470	501	528	564
30,000	40,000	432	504	552	589	619	662
40,000	50,000	486	567	621	663	697	745
50,000	60,000	535	623	682	728	766	819
60,000	70,000	578	674	738	787	828	885
70,000	80,000	619	721	790	842	886	947
80,000	90,000	657	765	837	893	940	1005
90,000	100,000	692	806	882	941	990	1058
100,000	120,000	739	860	941	1004	1056	1129
120,000	140,000	802	933	1021	1089	1146	1225
140,000	160,000	857	997	1091	1163	1223	1308
160,000	180,000	911	1060	1159	1236	1300	1390
180,000	200,000	959	1116	1221	1302	1369	1463
200,000 or more		1197	1392	1522	1623	1706	1823

Tennessee 7.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	389	446	485	514	538	572
20,000	30,000	604	692	751	796	833	885
30,000	40,000	711	814	883	936	980	1040
40,000	50,000	802	918	995	1055	1104	1172
50,000	60,000	883	1010	1095	1160	1214	1289
60,000	70,000	956	1094	1185	1255	1313	1394
70,000	80,000	1025	1172	1269	1345	1407	1493
80,000	90,000	1088	1244	1347	1427	1492	1584
90,000	100,000	1147	1311	1420	1504	1573	1670
100,000	120,000	1226	1400	1516	1606	1679	1782
120,000	140,000	1332	1521	1647	1744	1824	1935
140,000	160,000	1424	1626	1760	1864	1949	2067
160,000	180,000	1516	1730	1873	1982	2073	2198
180,000	200,000	1598	1823	1973	2089	2184	2316
200,000 or more		2002	2282	2468	2611	2729	2893

Texas 6.2500%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	269	299	318	332	344	360
20,000	30,000	439	488	519	542	561	588
30,000	40,000	526	585	622	650	673	705
40,000	50,000	602	668	711	743	770	805
50,000	60,000	669	744	791	827	856	896
60,000	70,000	731	812	864	904	935	979
70,000	80,000	789	877	933	976	1010	1057
80,000	90,000	844	937	997	1043	1079	1130
90,000	100,000	895	994	1058	1106	1145	1199
100,000	120,000	963	1069	1138	1190	1232	1289
120,000	140,000	1055	1173	1248	1305	1351	1414
140,000	160,000	1137	1263	1344	1405	1455	1523
160,000	180,000	1217	1353	1440	1506	1559	1631
180,000	200,000	1291	1434	1526	1596	1652	1730
200,000 or more		1655	1839	1958	2047	2119	2219

Utah 4.7000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	246	280	303	320	335	355
20,000	30,000	387	440	476	503	525	556
30,000	40,000	457	521	562	594	621	657
40,000	50,000	518	589	636	672	702	743
50,000	60,000	572	650	702	742	774	820
60,000	70,000	620	705	761	804	840	889
70,000	80,000	666	757	817	864	901	954
80,000	90,000	709	805	869	918	958	1014
90,000	100,000	749	851	918	969	1012	1071
100,000	120,000	801	910	982	1037	1082	1145
120,000	140,000	873	991	1069	1129	1178	1247
140,000	160,000	935	1061	1145	1209	1262	1335
160,000	180,000	997	1131	1220	1288	1344	1422
180,000	200,000	1053	1194	1288	1360	1419	1501
200,000 or more		1327	1504	1621	1711	1785	1887

Vermont 6.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	169	177	182	185	188	192
20,000	30,000	265	278	286	291	296	302
30,000	40,000	313	328	338	344	350	357
40,000	50,000	355	372	382	390	396	404
50,000	60,000	391	410	421	430	436	445
60,000	70,000	425	445	457	466	473	483
70,000	80,000	456	477	491	500	508	518
80,000	90,000	485	508	522	532	540	551
90,000	100,000	512	536	551	562	570	582
100,000	120,000	547	573	589	601	610	622
120,000	140,000	596	624	641	654	664	678
140,000	160,000	638	668	687	700	711	726
160,000	180,000	680	712	732	746	758	773
180,000	200,000	718	752	772	787	800	816
200,000 or more		903	945	972	991	1006	1026

Virginia 4.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	175	199	214	227	237	250
20,000	30,000	268	304	328	346	361	381
30,000	40,000	314	356	383	405	422	446
40,000	50,000	353	400	431	454	474	500
50,000	60,000	388	439	472	498	519	549
60,000	70,000	419	474	510	538	561	592
70,000	80,000	449	507	545	575	599	633
80,000	90,000	476	537	578	609	635	670
90,000	100,000	501	566	609	641	668	705
100,000	120,000	535	603	649	683	712	751
120,000	140,000	580	654	703	740	771	814
140,000	160,000	620	698	750	790	823	868
160,000	180,000	659	742	797	839	873	922
180,000	200,000	694	781	838	883	919	970
200,000 or more		866	973	1043	1098	1142	1204

Washington 6.5000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	268	294	311	324	335	349
20,000	30,000	444	488	517	538	555	579
30,000	40,000	536	589	623	649	670	698
40,000	50,000	615	676	715	745	769	802
50,000	60,000	686	755	799	832	858	895
60,000	70,000	752	827	875	911	940	981
70,000	80,000	814	895	947	986	1018	1061
80,000	90,000	872	959	1014	1056	1090	1137
90,000	100,000	927	1019	1078	1123	1159	1208
100,000	120,000	999	1099	1162	1210	1249	1303
120,000	140,000	1099	1208	1278	1331	1374	1433
140,000	160,000	1187	1304	1380	1437	1483	1547
160,000	180,000	1274	1401	1482	1543	1593	1661
180,000	200,000	1353	1487	1574	1639	1691	1764
200,000 or more		1750	1923	2035	2119	2187	2280

West Virginia 6.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	304	348	377	399	417	443
20,000	30,000	484	554	599	635	663	703
30,000	40,000	575	657	712	753	787	835
40,000	50,000	652	746	807	855	893	947
50,000	60,000	721	825	893	945	988	1048
60,000	70,000	784	897	971	1027	1074	1139
70,000	80,000	843	964	1044	1105	1155	1224
80,000	90,000	898	1027	1111	1176	1230	1304
90,000	100,000	950	1086	1175	1244	1300	1378
100,000	120,000	1018	1163	1259	1333	1393	1477
120,000	140,000	1110	1269	1374	1454	1520	1611
140,000	160,000	1191	1361	1473	1559	1630	1728
160,000	180,000	1271	1453	1572	1664	1739	1844
180,000	200,000	1343	1535	1661	1758	1838	1948
200,000 or more		1700	1942	2102	2224	2325	2464

Wisconsin 5.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	222	244	259	269	278	290
20,000	30,000	361	398	422	439	453	473
30,000	40,000	433	477	505	526	543	566
40,000	50,000	495	545	577	601	620	647
50,000	60,000	550	606	642	668	690	719
60,000	70,000	601	662	701	730	753	786
70,000	80,000	648	714	756	788	813	848
80,000	90,000	693	763	808	842	869	906
90,000	100,000	735	809	857	893	922	961
100,000	120,000	790	870	922	960	991	1034
120,000	140,000	866	954	1010	1053	1087	1133
140,000	160,000	932	1027	1088	1133	1170	1220
160,000	180,000	998	1100	1165	1214	1253	1306
180,000	200,000	1058	1166	1235	1286	1328	1385
200,000 or more		1355	1494	1582	1648	1701	1774

Wyoming 4.0000%

Income: At least	Income: But less than	Exemptions: 1	2	3	4	5	Over 5
$0	$20,000	166	181	191	198	204	211
20,000	30,000	274	299	314	326	336	349
30,000	40,000	330	360	378	393	404	420
40,000	50,000	378	412	434	450	463	481
50,000	60,000	422	460	484	502	516	536
60,000	70,000	461	503	529	549	565	587
70,000	80,000	499	544	573	594	611	635
80,000	90,000	534	582	613	636	654	679
90,000	100,000	567	618	651	675	695	722
100,000	120,000	611	666	701	727	748	777
120,000	140,000	672	732	770	799	822	854
140,000	160,000	724	789	831	862	887	921
160,000	180,000	777	847	891	925	952	988
180,000	200,000	825	899	946	981	1010	1049
200,000 or more		1064	1159	1220	1265	1302	1352

Note. Alaska does not have a state sales tax. Alaska residents should follow the instructions on the next page to determine their local sales tax amount.

1 The rates for California, Connecticut, and North Carolina increased during 2011, so the rates given are averaged over the year.

2 The California table includes the 1.25% uniform local sales tax rate in addition to the 6.4959% blended state sales tax rate for a total of 7.7459%.

3 The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.6000% state sales tax rate.

4 Residents of Salem County should deduct only half of the amount in the state table.

5 The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Any locality	C
Arizona	Mesa or Tucson	A
	Chandler, Gilbert, Glendale, Peoria, Phoenix, Scottsdale, Tempe, Yuma, or any other locality	B
Arkansas	Any locality	B
California	Los Angeles County	A
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Jefferson County, Larimer County, Pueblo County, or any other locality	A
	Arvada, Aurora, City of Boulder, Fort Collins, Greeley, Lakewood, Longmont, City of Pueblo, or Westminster	B
	Thornton	C
Georgia	Any locality	B
Illinois	Any locality	A
Louisiana	One of the following parishes: Ascension, Bossier, Caddo, Calcasieu, East Baton Rouge, Iberia, Jefferson, Lafayette, Lafourche, Livingston, Orleans, Ouachita, Rapides, St. Bernard, St. Landry, St. Tammany, Tangipahoa, or Terrebonne	C
	Any other locality	B
Missouri	Any locality	B
New York	Chautauqua County, Chenango County, Columbia County, Delaware County, Greene County, Hamilton County, Madison County, Tioga County, Wayne County, New York City, or Norwich City	A
	One of the following counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, 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 Or the City of Oneida	B
	Any other locality	D
North Carolina	Any locality	A
South Carolina	Cherokee County, Chesterfield County, Darlington County, Dillon County, Horry County, Jasper County, Lee County, Lexington County, or Myrtle Beach	A
	Charleston County or any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	B

2011 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						Local Table C						Local Table D					
		Exemptions						Exemptions						Exemptions						Exemptions					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
$0	$20,000	41	46	49	51	53	55	50	58	63	67	71	75	60	69	75	80	84	89	39	42	44	45	46	48
20,000	30,000	64	71	76	79	82	86	76	88	96	102	107	114	92	106	115	122	128	136	64	69	72	74	76	79
30,000	40,000	75	84	89	93	96	101	89	103	112	119	125	133	108	124	135	143	150	159	77	83	86	89	91	95
40,000	50,000	85	94	100	105	109	114	100	116	126	134	140	149	121	139	151	161	168	179	88	95	99	102	105	108
50,000	60,000	94	104	110	115	119	125	110	127	138	147	154	164	133	153	166	176	184	196	98	106	110	114	117	121
60,000	70,000	101	112	119	125	129	135	119	137	149	158	166	176	144	165	179	190	199	211	107	116	121	125	128	132
70,000	80,000	109	120	128	134	138	145	127	146	159	169	177	188	154	177	192	203	213	226	116	125	131	135	138	143
80,000	90,000	115	128	136	142	147	154	135	155	168	179	187	199	163	187	203	215	225	239	124	134	140	144	148	153
90,000	100,000	122	135	143	150	155	162	142	163	177	188	197	210	172	197	214	227	237	252	132	142	148	153	157	162
100,000	120,000	130	144	153	160	165	173	151	174	189	200	210	223	183	210	228	241	253	268	142	153	160	165	169	175
120,000	140,000	141	156	166	174	180	188	164	188	204	217	227	241	199	228	247	262	274	291	156	168	175	181	186	192
140,000	160,000	151	167	178	186	192	201	175	200	218	231	242	257	212	243	263	279	292	310	168	181	189	195	200	207
160,000	180,000	161	178	189	197	204	214	185	213	231	245	257	273	225	258	280	296	310	329	180	194	203	209	215	222
180,000	200,000	170	188	199	208	215	225	195	224	243	258	270	287	237	272	294	312	326	346	191	206	215	222	228	235
200,000 or more		213	235	249	260	269	282	242	278	301	319	334	355	295	338	366	387	405	430	247	265	277	286	293	303

**If your local rate is different from 1 percent, the local portion of your deduction for sales tax will be proportionally larger or smaller. See the instructions for line 3 of the* State and Local General Sales Tax Deduction Worksheet.