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Optional State Sales Tax Tables

For use in preparing **2004** Returns



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Purpose

We are providing this publication so you can figure your deduction for state and local general sales taxes using the Optional State Sales Tax Tables. A general sales tax is a sales tax imposed at one rate with respect to the retail sale of a broad range of classes of items. In addition, certain selective sales taxes (sales taxes imposed at a different rate on certain selected items) are deductible as general sales taxes, as explained below.

Introduction

New for 2004, you can elect to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A (Form 1040). You cannot deduct both. Generally, to figure your state and local general sales tax deduction, you can use either your actual expenses or the Optional State Sales Tax Tables contained in this publication.

Actual expenses. Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2004 only if the tax rate was the same as the general sales tax rate. Do not include sales taxes paid on items used in your trade or business.

Rate less than general rate. 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.

Rate more than general rate. Sales taxes on motor vehicles also are deductible as a general sales tax if the tax rate was more than the general sales tax rate, but the tax is deductible only up to the amount of tax that would have been imposed at the general sales tax rate. 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.



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

Optional State Sales Tax Tables. Instead of using your actual expenses, you can use the Optional State Sales Tax Tables on pages 3 through 5 to figure your state and local general sales tax deduction. You may also be able to add the following items to the table amount.

- Local general sales taxes if your locality imposes a general sales tax.
- State and local general sales taxes paid on certain specified items.

How To Use the Optional State Sales Tax Tables

To figure your state and local general sales tax deduction using the Optional State Sales Tax Tables, follow Steps 1 through 5 and complete the worksheet below.



If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes, **and** your spouse elects to use the Optional

State Sales Tax Tables, you also must use the tables to figure your state and local general sales tax deduction.

Step 1. Find the state where you lived in 2004 in the Optional State Sales Tax Tables shown on pages 3 through 5. But see *What If You Lived in More Than One Place*, on page 3, if applicable.

Step 2. Read down the "At least – But less than" columns for your state and find the line that includes your 2004 total available income. Total available income is the amount shown on your Form 1040, line 37, 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.

Note. If your filing status is married filing separately, use your own total available income. Follow the above instructions, beginning with the amount shown on your Form 1040, line 37.

Step 3. Go to the column that includes the total number of exemptions you claimed on your Form 1040, line 6d. Enter the amount from that column on line 1 of the worksheet below.

Step 4. If your locality imposes a general sales tax, complete lines 2a through 2d of the worksheet below. Otherwise, skip lines 2a through 2c of the worksheet, enter -0-on line 2d, and go to line 3. If your local general sales tax rate changed during 2004, use a prorated amount, based on the number of days each rate was in effect, to figure the amount to enter on line 2a.



During 2004, the general sales tax rate for Arkansas, California, and Virginia increased. If you were a resident of one of these states, enter the

applicable general sales tax rate as a decimal on line 2b of the worksheet below: Arkansas, 5.9% (.059); California, 6.1% (.061); Virginia, 3.7% (.037).

Example. State A imposes a 6.5% (.065) general sales tax. City B in State A imposes an additional 0.5% (.005) general sales tax. To figure your local general sales taxes, enter .005 (the local general sales tax rate) on line 2a of the worksheet below. Enter .065 (the state general sales tax rate) on line 2b. Divide the amount on line 2a (.005) by the amount on line 2b (.065) and enter the result (.077) on line 2c. If the amount on line 1 of the worksheet is \$1,000, multiply this amount by the amount on line 2c (.077) and enter the result, \$77, on line 2d.

Step 5. Enter on line 3 of the worksheet below any state and local general sales taxes paid on the following specified items.

 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

State and Local General Sales Tax Deduction Worksheet

(Usin	g the Optional State Sales Tax Tables)		(Keep for Your Records
1.	State general sales taxes. See Step 1 through Step 3 above .		1
2a.	Local general sales tax rate. If zero, skip lines 2a through 2c, enter -0- on line 2d, and go to line 3	2a	
2b.	State general sales tax rate	2b	
2c.	Divide line 2a by line 2b. Enter the result as a decimal (rounded to at least three places)	2c	
2d.	Local general sales taxes. Multiply line 1 by line 2c		2d
3.	General sales taxes paid on specified items, if any. See Step	<i>5</i> above	3
4.	Deduction for general sales taxes. Add lines 1, 2d, and 3. E on Schedule A (Form 1040), line 5, and be sure to check box		4
Note	. If you elect to deduct general sales taxes, you cannot deduct your si	tate and local income taxes.	

the amount of tax you would have paid at the general sales tax rate.

An aircraft, boat, home (including mobile and prefabricated), or home building materials, if the tax rate was the same as the general sales tax rate.

Do not include sales taxes paid on items used in your trade or business.

What If You Lived in More Than One Place?

If you lived in more than one state during 2004, 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 and the denominator is the total number of days in the year (366).

Also prorate any local general sales taxes based on the number of days you resided in the locality for which you are determining the local sales tax deduction.

Example. You lived in State A from January 1 through August 31, 2004 (244 days), and in State B from September 1 through December 31, 2004 (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 (line 1 of the worksheet on page 2) as follows.

State A: $$500 \times 244/366 = 333 State B: $$400 \times 122/366 = \frac{133}{466}$ Total

2004 Optional State Sales Tax Tables

Alaska residents only. If you paid any local sales taxes, you must use your actual expenses to figure your deduction.

Incon	Exemptions						Exemptions						Exemptions							Exemptions						
	But	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	
At least	less than	Alabama			Arizona							Arkansas							California							
\$0 20,000 30,000	\$20,000 30,000 40,000	288 366 416	344 434 494	381 481 547	410 517 587	434 547 621	468 590 669	332 430 496	374 485 558	402 520 599	422 547 629	439 568 654	463 598 688	430 542 616	510 641 727	564 708 802	605 760 860	640 803 908	688 863 976	363 469 540	416 537 617	451 581 668	477 615 706	499 643 738	529 681 782	
40,000 50,000 60,000 70,000 80,000 90.000	50,000 60,000 70,000 80,000 90,000 100,000	460 498 532 565 593 621	545 590 630 667 701 733	602 652 695 737 773 809	700 747 791 830 868	740 789 835 877 916	736 796 849 898 942 985	552 603 648 690 728 765	621 678 728 776 818 859	726 780 831 876 920	699 763 819 872 920 965	727 792 851 906 955 1003	765 833 895 952 1004 1054	734 783 829 871 910	800 864 922 976 1023 1070	952 1015 1074 1126 1177	945 1021 1088 1150 1206 1260	998 1077 1148 1214 1272 1328	1072 1157 1232 1302 1365 1425	600 654 702 748 789 828	685 747 801 853 899 944	741 807 866 922 971 1019	784 854 916 974 1027 1077	819 892 956 1017 1072 1124	944 1012 1077 1134 1189	
100,000 120,000 140,000 160,000 180,000	120,000 140,000 160,000 180,000 200,000	657 706 749 789 827	775 832 881 928 972	855 916 971 1022 1070	917 982 1040 1095 1146	968 1037 1098 1155 1209	1040 1114 1179 1240 1298	814 878 935 990 1041	913 985 1048 1109 1166	977 1054 1122 1186 1247	1026 1106 1177 1244 1308	1065 1148 1222 1292 1357	1119 1206 1283 1357 1425	962 1031 1093 1151 1205	1130 1210 1280 1347 1410	1242 1330 1407 1479 1548	1330 1422 1504 1582 1654	1402 1499 1585 1667 1743	1503 1607 1699 1785 1866	880 949 1010 1069 1123	1002 1080 1149 1215 1277	1082 1166 1240 1311 1377	1143 1232 1310 1384 1454	1193 1285 1366 1444 1516	1262 1359 1445 1526 1602	
200,000 or i	more		1166	1281	1371	1445	1549	_	1417	_	1587	1647	1728	1443		1846		2074	2220	1365	1549	1669	1761	1835	1939	
Incon			orad	_					nec						trict					Florida						
\$0 20,000 30,000 40,000	\$20,000 30,000 40,000 50,000	160 209 242 271	183 238 275 307	197 257 297 331	208 271 313 349	217 283 327 364	230 299 345 384	338 440 509 567	387 503 581 647	419 545 629 700	444 577 665 740	464 603 695 773	492 639 736 819	327 428 496 555	375 490 568 635	407 531 615 687	431 563 651 727	451 588 680 759	478 624 721 805	394 509 585 650	450 580 666 740	487 627 720 799	515 662 760 843	537 691 793 880	569 731 838 930	
50,000 60,000 70,000 80,000 90,000	60,000 70,000 80,000 90,000 100,000	296 319 341 360 379	336 362 386 408 429	362 390 416 439 462	382 411 438 463 487	398 428 457 482 507	420 452 482 509 535	620 667 712 751 790	707 760 811 856 899	764 822 876 924 971	808 869 926 976 1026	844 907 966 1019 1071	894 960 1023 1079 1133	608 655 700 740 779	695 748 799 845 889	752 810 864 913 961	795 856 914 966 1016	831 894 954 1008 1060	880 947 1011 1067 1122	709 761 810 854 896	806 865 920 970 1018	870 933 992 1045 1097	918 984 1047 1103 1157	1150	1012 1085 1153 1215 1274	
100,000 120,000 140,000 160,000 180,000	120,000 140,000 160,000 180,000 200,000	404 437 466 494 521	457 494 527 559 588	492 531 567 600 632	518 560 597 632 665	539 583 621 658 693	569 614 655 694 730	840 908 968 1025 1079	956 1032 1100 1164 1225	1032 1114 1187 1256 1320	1090 1177 1253 1325 1394	1138 1228 1307 1383 1454	1204 1298 1382 1462 1536	831 900 961 1019 1074	947 1025 1094 1160 1222	1023 1107 1181 1252 1319		1129 1221 1302 1380 1453	1195 1292 1377 1459 1536	952 1026 1092 1155 1214	1080 1164 1238 1309 1375	1164 1254 1333 1409 1480	1228 1322 1406 1485 1560	1280 1378 1465 1547 1625	1351 1455 1546 1633 1714	
200,000 or i	more	638	720	773	813	846	891	1315	1491	1606	1694	1766	1866	1319	1498	1615	1704	1777	1877	1474	1667	1792	1888	1965	2073	
Incon	me	Geo	Hawaii							Idaho						Illinois										
\$0 20,000 30,000 40,000	\$20,000 30,000 40,000 50,000	247 328 382 429	285 377 439 493	310 410 477 535	330 435 506 567	345 455 529 593	367 484 562 630	325 416 476 527	386 493 564 624	428 545 623 689	460 586 669 739	487 620 707 781	525 667 761 840	405 519 594 658	482 615 703 778	535 681 777 859	575 732 835 923	609 775 883 976	657 835 951 1050	480 603 683 751	578 723 819 899	644 806 911 999	696 870 983 1078	740 924 1043 1144	801 999 1128 1236	
50,000 60,000 70,000 80,000 90,000	60,000 70,000 80,000 90,000 100,000	471 509 545 578 609	541 584 625 662 698	587 634 678 718 757	622 672 719 761 802	651 703 752 796 838	691 746 798 844 889	573 614 652 687 720	677 725 770 809 848	747 800 849 892 935	802 858 910 957 1002	847 906 961 1010 1058	911 974 1033 1085 1136	715 767 815 858 900	845 904 960 1010 1059	933 998 1059 1114 1166	1001 1071 1136 1194 1250	1058 1131 1200 1261 1320	1138 1216 1290 1355 1418	812 866 916 961 1005	970 1034 1093 1146 1197	1078 1148 1213 1272 1327	1163 1237 1308 1370 1430	1233 1312 1386 1452 1515	1332 1417 1496 1567 1635	
100,000 120,000 140,000 160,000 180,000	120,000 140,000 160,000 180,000 200,000	651 707 757 804 849	746 809 865 919 970	808 876 937 995 1050	855 927 991 1053 1110	894 969 1036 1100 1160	949 1028 1099 1166 1230	763 821 873 921 967	899 966 1025 1082 1135	990 1063 1129 1190 1248	1061 1139 1209 1274 1336	1120 1202 1275 1344 1409	1202 1290 1368 1442 1511	954 1027 1092 1153 1211	1122 1206 1281 1352 1418	1236 1327 1409 1486 1558		1398 1500 1591 1677 1758	1501 1611 1708 1800 1886	1061 1137 1203 1266 1326	1263 1351 1429 1503 1572	1401 1497 1583 1664 1739	1508 1611 1703 1789 1870	1597 1706 1803 1893 1979	1723 1840 1943 2041 2132	
200,000 or i	more	1049	1196	1293	1367	1428	1512	1169	1368	1502	1607	1693	1814	1467	1711	1877	2006	2113	2264	1585	1874	2069	2222	2349	2529	

(Continued on page 4)

2004 Optional State Sales Tax Tables (Continued)

		ona			ate Sales Tax				Tables (Continued) Exemptions						Exemptions						Exemptions					
'						Over	1			Over	١.					Over	١.			•		Over				
At	But less	1 Indi	ana	3	4	5	5	low	2	3	4	5	5	1 Kar	² 1sas	3	4	5	5	Kor	2 ntuck	3	4	5	5	
least \$0	than \$20,000	375	431	467	495	518	550	304	a 348	377	399	417	442	390	464	514	553	585	631	337	388	421	446	467	496	
20,000 30,000 40,000	30,000 40,000 50,000	489 566 631	561 648 722	608 702 782	644 743 828	673 776 865	714 823 917	400 465 520	457 530 593	494 573 641	523 606 677	546 632 707	578 669 748	496 566 626	589 671 741	652 742 819	700 797 879	741 843 929	798 907 999	441 511 572	507 586 655	549 635 709	582 673 751	609 704 785	646 747 833	
50,000 60,000	60,000 70,000	691 744	789 849	854 919	904 972	944 1015	1001 1076	570 616	650 701	702 757	741 799	774 834	819 882	679 727	803 858	887 948	952 1017	1006 1074	1082 1155	626 675	716 772	776 835	821 884	858 924	910 979	
70,000	80,000	794	906	980	1036	1082	1146	658	749	808	854	891	942	771	910	1004	1078	1138	1223	721	824	892	943	986	1045	
80,000 90,000	90,000 100,000	839 882	957 1006	1035 1088	1094 1150	1142 1200	1210 1271	696 734	792 834	855 900	902 950	941 991	995 1047	811 849	957 1001	1055 1104	1132 1184	1195 1250	1284 1343	762 802	871 916	942 991	997 1048	1041 1095	1103 1160	
100,000	120,000	940	1071	1157	1223	1277	1351	783	889	959	1012	1056	1116	900	1060	1168	1252	1322	1420	855	976	1055	1116	1166	1234	
120,000 140,000	140,000 160,000	1016 1085	1157 1234	1250 1333	1321 1408	1379 1469	1459 1554	848 906	963 1029	1038 1109	1095 1169	1142 1219	1207 1288	966 1026	1138 1206	1253 1328	1343 1423	1417 1501	1521 1611	925 988	1056 1127	1141 1217	1206 1287	1260 1343	1334 1422	
160,000 180,000	180,000 200,000	1150 1211	1308 1377	1411 1485	1490 1568	1555 1636	1645 1730	962 1015	1091 1150	1176 1239	1240 1307	1293 1362	1365 1438	1082 1135	1272 1333	1399 1466	1499 1570	1581 1656	1696 1776	1048 1104	1194 1258	1290 1359	1363 1436	1423 1498	1506 1585	
200,000 o		1483	1682	1813	1913	1994		1249	1413	1520	1602	1669	1761	1367		1759	1881	1983	2125	1355	1541	1662	1755	1831	1936	
Inco	me	Lou	isiar	na				Mai	ine					Ma	rylan	d				Ma	ssac	huse	tts			
\$0	\$20,000	216	247	268	283	296	313	264	301	325	344	359	379	241	280	306	326	343	366	279	315	339	357	372	392	
20,000 30,000 40,000	30,000 40,000 50,000	282 327 365	322 373 416	349 403 449	369 426 475	385 445 496	408 470 524	352 411 463	400 467 525	432 504 566	456 532 597	475 554 623	502 586 658	326 384 435	378 445 504	413 486 549	440 517 585	462 543 614	493 579 654	370 432 485	418 487 547	449 524 588	473 551 618	492 573 643	519 604 677	
50,000 60,000	60,000 70,000	399 430	455 489	491 528	519 558	541 582	573 616	509 551	578 625	622 673	656 710	684 740	723 781	481 523	557 605	607 659	646 701	678 736	722 784	534 578	602 651	646 698	679 734	706 763	744 804	
70,000	80,000	459	522	564	595	621	657	591	670	721	760	792	836	563	650	709	754	791	842	619	697	748	786	817	860	
80,000 90,000	90,000 100,000	485 510	551 580	595 626	628 661	656 689	693 728	627 662	710 749	765 806	806 850	840 885	886 934	599 634	692 732	753 797	801 847	840 888	895 946	656 692	739 779	792 835	832 878	865 912	911 960	
100,000	120,000	543	617	666	703	733	775	708	801	862	908	946	998	680	785	854	908	952	1014	740	832	892	937	974	1025	
120,000 140,000	140,000 160,000	587 626	667 711	719 767	759 809	792 844	837 892	770 825	870 932	936 1002	986 1056	1027 1099	1083 1159	743 799	856 920	932	990 1063	1038 1114	1105 1186	804 861	904 967	968 1036	1017 1088	1057 1131	1112 1189	
160,000 180,000	180,000 200,000	664 699	754 793	812 855	857 902	893 940	944 993	878 928	992 1047	1066 1126	1122 1185	1168 1233	1232 1300	852 903	981 1039	1067 1130	1133 1200	1188 1257	1264 1337	916 967	1028 1086	1101 1162	1156 1221	1201 1268	1263 1333	
200,000 o		855	969	1043	1100	1146	1209	1151	1297	1392	1465	1524	1605	1131	1299	1411	1497	1568	1667	1198	1342	1436	1506	1564	1643	
Inco	me	Michigan					Minnesota						Mississippi						Missouri							
\$0	\$20,000	349	396	426	450	469	495	379	429	462	487	508	536	510	607	673	724	766	826	323	385	427	460	488	527	
20,000 30,000	30,000 40,000	448 514	507 580	545 624	575 657	599 684	632 722	495 573	561 649	603 698	636 735	662 765	698 806	643 729	762 864	844 955	907 1026	959 1085	1033 1167	409 466	487 553	539 612	580 658	614 697	662 751	
40,000	50,000	570	643	691	727	757	798	640	724	778	820	853	899	802	949	1049	1126	1191	1281	514	609	674	724	766	825	
50,000 60,000	60,000 70,000	621 666	699 749	751 804	790 846	822 880	867 927	701 755	792 853	851 916	896 964	933 1003	983 1057	868 926	1026 1093	1133 1207	1216 1295	1285 1368	1381 1470	557 595	660 704	729 778	783 836	828 883	892 951	
70,000 80,000	80,000 90,000	708 746	796 838	854 899	898 945	934 983	984 1035	806 852	910 962	978 1033	1029 1087	1071 1130	1128 1191	980 1029	1157 1213	1276 1338	1369 1434	1446 1515	1554 1628	631 663	746 783	824 865	885 928	935 981	1006 1055	
90,000	100,000	783	879	942	990	1030	1084	896	1011	1086	1142	1188	1252	1075	1267	1397	1498	1581	1699	694	819	904	970	1025	1102	
100,000 120,000	120,000 140,000	831 896	933 1004	999 1074	1050 1128	1091 1173	1148 1234	955 1033	1077 1164	1156 1250	1216 1314	1265 1367	1332 1439	1137 1218	1338 1432	1475 1577	1580 1690	1668 1783	1792 1914	735 789	866 929	955 1024	1025 1098	1083 1159	1164 1246	
140,000	160,000	953	1067	1141	1198	1245	1309	1102	1242	1333	1401	1457	1534	1290	1515	1668	1786	1885	2023	837	984	1084	1162	1227	1318	
160,000 180,000	180,000 200,000	1007 1059	1127 1183	1205 1264	1265 1327	1313 1378	1381 1448	1168 1231	1316 1386	1412 1486	1484 1562	1543 1624	1624 1710	1358 1421	1594 1668	1754 1834	1878 1963	1981 2070	2125 2221	882 925	1037 1086	1141 1195	1223 1280	1290 1350	1386 1450	
200,000 o	r more	1285	1431	1527	1600	1660	1744	1507	1695	1816	1908	1983	2085	1701	1990	2185	2336	2461	2637	1112	1301	1429	1529	1612	1728	
Inco		Nebraska						Nevada						New Jersey						New Mexico						
\$0 20,000	\$20,000 30,000	318 417	363 475	392 513	414 541	432 565	457 597	304 406	355 472	389 517	415 551	437 579	467 619	317 418	367 482	400 525	425 558	446 585	475 623	371 471	439 555	484 611	519 655	548 691	589 742	
30,000 40,000	40,000 50,000	484 541	550 615	594 663	627 700	654 730	691 771	474 534	551 620	603 677	643 722	675 758	721 810	485 544	560 627	610 682	647 724	679 759	722 807	536 592	631 696	695 766	744 820	785 864	842 927	
50,000	60,000	593	674	726	766	799	844	588	682	745	794	834	890	597	688	748	794	831	884	641	753	829	887	935	1003	
60,000 70,000	70,000 80,000	639 683	726 775	782 835	825 881	860 918	908 970	636 682	738 791	806 863	858 919	901 965	961 1029	644 689	742 793	806 862	856 914	896 957	953 1017	686 727	805 853	885 937	947 1002	998 1056	1069 1132	
80,000	90,000	723	820	883	931	970	1024	724	838	915	974	1022	1090	730	839	911	967	1012	1076	764	896	984	1052	1109	1188	
90,000	100,000 120,000	761 811	863 920	929 990	980 1044	1021 1087	1078 1147	764 817	884 945	965 1031	1027 1097	1078 1151	1149 1228	769 821	884 943	960 1023	1018 1085	1066 1136	1132 1206	800 847	937 991	1029 1088	1100 1163	1159 1225	1241 1312	
120,000	140,000	879	995	1071	1129	1176	1241	888	1027	1120	1191	1250	1332	890	1021	1108	1175	1229	1305	909	1063	1166	1246	1312	1405	
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(Continued on page 5)

2004 Optional State Sales Tax Tables (Continued)

2004	<u> </u>	Exemptions						Exemptions							Exemptions							Exemptions						
Inco					•		Over						Over				•		Over				•		Over			
At least	But less than	Okl	2 ahor	3 na	4	5	5	Pennsylvania						1 2 3 4 5 5 Rhode Island							South Carolina							
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