

Publication 600

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State and Local General Sales Taxes

For use in preparing **2006** Returns



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Introduction

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

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

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

Actual Expenses

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

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



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

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

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the tables on pages 5 through 7 to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the worksheet below.



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

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

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

Keep for Your Records



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

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Instructions for the State and Local General Sales Tax Deduction Worksheet

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

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

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

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

Example. You lived in State A from January 1 through August 31, 2006 (243 days), and in State B from September 1 through December 31, 2006 (122 days). The table amount for State A is \$500. The table amount for State B is \$400. You would figure your state general sales tax as follows.

State A:	\$500 x 243/365 =	\$333
State B:	\$400 x 122/365 =	134
Total	=	\$467

If none of the localities in which you lived during 2006 imposed a local general sales tax, enter \$467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$134 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box and lived in

the same locality for all of 2006, enter the applicable amount, based on your 2006 income and exemptions, from the optional local sales tax table for your locality on page 7. Read down the "At least—But less than" columns for your locality and find the line that includes your 2006 income. See the line 1 instructions on this page to figure your 2006 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d. Do not include any additional exemptions you listed on Form 8914 for individuals displaced by Hurricane Katrina.

What if you lived in more than one locality? If you lived in more than one locality during 2006, look up the table amount for each locality using the above rules. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2006 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2006 (243 days), and in Locality 2 from September 1 through December 31, 2006 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1:
$$$100 \times 243/365 = $67$$

Locality 2: $$150 \times 122/365 = 50$
Total $= 117

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

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

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

What if your local general sales tax rate changed during 2006? If you checked the "Yes" box and your local general sales tax rate changed during 2006, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2006 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2006 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2006 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 –
September 30: 1.00 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 2006? Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2006 and either of the following applies.

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

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the table on page 7 to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2006 and the denominator is the total number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2006 (243 days), and in Locality 2 from September 1 through December 31, 2006 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.666" on line 3 for the Locality 1 worksheet and "0.585" for the Locality 2 worksheet, figured as follows.

Locality 1: 1.00 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 2006, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2006. If you checked the

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

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

- 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.
- 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.
 - 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.
 - You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.
 - c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Do not include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2006, see *Refund of general sales taxes* on page 1.

2006 Optional State and Certain Local Sales Tax Tables

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30,000 40,000	40,000 50,000	371 419	436 493	480 543	514 581	542 612		444 521	480 563	502 589	518 608	531 623	549 644	625 717	712 816	768 881	811 930	846 970	894 1025	541 632	583 681	609 712	628 735	644 753	664 777	203 235	223 258	236 272	245 283	252 292	263 303
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40,000	50,000	501	555	590	615	636	664	397	423	438	450	459	471	375	401	416	428	437	449	448	485	508	525	538	556	395	421	437	449	458	471
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30,000	40,000	466	504	527	545	558	577	471	499	516	528	538	551	721	826	895	948	991	1051	334	372	397	416	431	451	468	498	517	531	541	556
40,000 50,000		544 615		615 696		651 737		551 626	584 663	604 685	618 702	630 715	645 732	825	1052			1133		384 431	429 480	457 512	479 536	496 556	520 582	547 620	583 660	605 685	621 703	633 718	650 737
60,000	70,000	681	736	770	796	816	843	695	736	761	779	794	813	1005	1150	1245	1318	1377	1459	473	528	563	589	610	639	688	733	760	780	796	817
70,000 80,000		744 804	804 869	842 909	869 939	891 963	921 995	761 823	806 872	833 902	853 923	869 940	891 964		1243 1330					514 552	573 615	611 656	639 686	662 711	693 744	753 814	802 867	832 899	854 923	871 942	895 967
	100,000	860	930			1031		883	935	967		1009			1412					588	655	698	731	757	793	872	929	964	989		
100,000				1059		1122					1080				1520				1924	636 702	709 782	755 833	790 872	818	857 945				1078		
140,000	140,000 160,000	1136	1227		1327	1360	1406	1173	1242	1285	1205 1316	1340	1373	1577	1801	1947	2059	2150	2276	761	782 847	903	872 944		1024	1156	1231	1277	1201	1337	1373
160,000 180,000	180,000										1428 1530									819 873	913 972		1017			1253 1342			1421		
										1774	1000			11771					2003	010	016	1000	1000	1141	1113	1044					
200,000							2176	ı						ı							1273	1355			1534				2040		

(Continued on next page)

2006 Optional State and Certain Local Sales Tax Tables (Continued)

Inc	ome		E	xem	ntion	s			F	xem	ption	s				xem		<u>s</u>	`		F	xem	otion	<u> </u>			E	xemp	otions		—
	But	1	2	3	4	5	Over 5	1	2	3	4		Over 5	1	2	3	4	5	Over 5	1	2	3	4		Over 5	1	2	3	4	0	ver 5
At least	less than	Nev	ada	2	6	6.500		Nev	v Jei		4 (3.465		Nev	v Me	xico) 5	5.000	00%	Nev	v Yo	rk ³		1.000		Nort	h Ca	rolina	a ³	4.4788	
\$0	\$20,000	233	251	262	270	277	286	217	232	242	248	254	261	205	219	227		238	245	136	146	152	157	160	165	171	187	197	205		219
20,000 30,000	30,000 40,000	409 504	440 542	460 566	474 584	486 598	501 617	383 473	409 505	425 525	437 539	447 551	459 566	365 452	389 482	404 501	415 514	424 525	436 540	241 299	259 321	270 334	278 345	285 353	294 363	296 362	323 396	340 417	353 433		377 462
40,000	50,000	587	633	661	681	698	720	552	589	612	629	643	661	529	564	586	602	615	632	350	375	391	403	413	425	421	460	484	503		537
50,000 60,000	60,000 70,000	664 735	715 792	747 827	771 853	789 874	814 902	624 692	666 738	693 767	712 788	727 805	747 828	600 665	640 710	664 737	683 757	697 773	716 795	396 440	426 472	444 492	457 507	468 519	482 535	474 524	518 572	546 603	566 625	643	605 668
70,000 80,000	80,000 90,000	804 868	866 935	904 976	933 1007	955 1031	986 1064	756 816	807 871	838 905	861 930	880 950	904 977	728 787	777 840	807 873	829 897	847 915	870 941	482 521	517 559	539 583	555 600	568 614	585 633	571 616	624 673	657 708	682 735		728 785
90,000	100,000							874	933	969	996	1017	1046	844	901	936	961	981	1009	559	599	625	643	658	678	658	719	757	785		839
100,000 120,000	120,000 140,000			1138 1266			1240 1380					1107 1231		920 1026	982 1094	1020 1137		1070 1192		609 679	653 728	681 759	701 781	717 799	739 824	715 793	781 866	822 912	853 946		910 010
140,000	160,000 180.000	1226	1321	1379 1494	1423	1457	1504	1154	1231	1279	1314	1342 1453	1379	1119	1194	1241	1274	1301	1338	741	795	828	853	872	899	863	942	992			098
160,000 180,000	,			1599			1629 1743					1555		1214 1301		1346 1441		1411 1512		804 861	862 923	898 962	925 991	946 1013	975 1044					1222 12	
200,000	or more	1898	2045	2136	2203	2256	2328			1978	2032	2075	2133	1745	1862	1934	1986	2028	2085	1156	1239	1291	1329	1359	1400	1322	1443	1519	1575	1620 16	382
Inc	ome	Nor	th D	ako	ta 5	5.000	00%	Ohi	o ³		Ę	5.500	0%	Okl	ahor	na	4	1.500	00%	Per	nsyl	lvani	а 6	6.000	0%	Rho	de I	slan	d 7	.0000	%
\$0 20,000	\$20,000 30,000	178 314	194 342	204 359	212 372	218 382	226 397	212 375	227 402	237 418	244 430	249 439	256 452	218 363	248 413	268 445	282 469	295 489	311 516	194 341	209 367	219 384	226 396	232 406	239 419	225 392	242 422	253 440	260 454		275 479
30,000	40,000	387	421	443	459	471	489	463	496	516	531	542	558	439	499	537	566	590	623	420	452	473	488	500	516	482	519	541	558	571 5	589
40,000 50,000	50,000 60,000	452 511	491 556	516 584	535 605	550 622	570 644	541	579 655	602 682	620 701	633 717	652	506 566	574 641	618 691	651	679 758	716 800	489 553	527 596	551 623	568 642	582 658	601 679	562 635	604 682	630 712	650 734		686 774
60,000	70,000	566	616	647	670	688	714	612 678	726	756	777	794	738 818	621	704	757	728 798	832	877	612	660	689	711	728	752	702	755	787	811	831 8	856
70,000 80,000	80,000 90,000	619 668	673 727	707 763	732 791	752 812	780 842	742 801	794 858	826 893	850 918	869 938	894 966	673 722	763 818	821 880	865 928	901 966	951 1019	669 722	721 778	753 812	776 838	795 858	821 886	767 827	824 889	860 928	886 956		935 009
90,000	100,000	716	778	817	847	870	901	858	919	956		1005		769	871	937				773	832	870	897	919	948	885	952			1047 10	
100,000 120,000	120,000 140,000	779 867	847 942	889 990	921 1025	946 1053	981 1091	934 1040		1041 1159		1094 1218		831 916	940 1037					935	905	946 1051	975 1084	999	1031 1146	963 1070		1079 1199		1138 11 1264 13	173 303
140,000 160.000	160,000 180,000			1079 1168					1214			1328 1439			1121 1206			1322 1421				1145 1239		1210 1309	1248 1351	1165 1262		1306 1413		1377 14 1490 15	419 536
,	200,000			1250								1540			1283									1400						1593 16	
200,000	or more	1464	1591	1670	1729	1776	1839	1758	1882	1958	2015	2059	2119	1482	1672	1796	1890	1966	2072	1572	1691	1766	1821	1865	1924	1797	1930	2012	2072	2121 21	185
Inc	ome	Sou	th Ca	arolin	a 5	5.000	00%	Sou	ıth D	ako	ta 4	1.000	0%	Ter	nes	see	7	7.000	00%	Tex	as		•	3.250	0%	Uta	h		4	.7500	<u>%</u>
\$0 20,000	\$20,000 30,000	244 400	280 459	304 497	322 526	337 550	357 583	212 349	242 399	262 431	278 456	290 476	307 504	351 580	399 659	430 710	454 749	474 781	500 824	237 422	256 456	268 476	276 491	283 503	292 520	244 401	281 461	305 500	323 530		360 589
30,000 40,000	40,000 50,000	481 551	551 631	597 683	632 723	660 755	699 800	421 483	480 551	519 595	549 629	573 657	606 695	700 804	794 912	856	902	940 1079	993 1138	523 612	564 660	589 690	608 712	623 729	643 753	482 553	554 635	601 688	637 729	666 7	707 809
50,000	60,000	615	703	761	805	841	891	539	614	664	701	732	774	898				1204		694	748	782	807	827	853	617	708	767	813		902
60,000 70,000	70,000 80,000	673 728	770 833	833 901	881 953	920 995	975 1054	590 639	673 728	727 786	768 831	801 867	848 917			1201		1318 1427		770 843	830 909	867 950	895 980	917 1004	947 1036	676 731	775 838	840 908	889 962		986 066
80,000	90,000	780	891	964	1019	1065	1127	684	780	842	889	928	981	1142	1294	1392	1467	1528	1612	911	982	1027	1059	1085	1121	783	897	972	1029	1076 11	141
90,000	100,000	828	947	1024 1103	1083	1131 1218	1197 1289	727 785	829 893	895 964	945	986 1063	1042	1214	1376 1484			1624 1751	1713	977	1053 1148		1136		1201	832		1033			211 305
120,000	140,000	983	1122	1213	1282	1338	1417	863	983	1061	1120	1168	1235	1443	1633	1757	1851	1927	2032	1187	1279	1337	1380	1413	1459	987	1130	1223	1294	1353 14	434
140,000 160,000	160,000 180,000			1309 1405			1528 1640	933			1209 1298	1261 1354		1560 1676				2081 2235		1295 1405				1543 1673		1145		1320 1417			547 659
180,000 200,000	200,000 or more			1492 1931			1741		1211			1437 1860			2015 2615					ı	1622			1792 2403	1850	1216		1504		1663 17 2148 22	762 275
	ome		mon			5.000			jinia ^t			5.000			shing			3.500		-	st Vi			5.000		-	cons			.0000	
	\$20,000	135	139	141		144	146	199	227	245	258	269	285	251	270	282	290	297	306	316	360	389	410	428	452	193	206	214	220		231
20,000 30,000	30,000 40,000	252 317	259 326	263 332	266 335	269 339	272 343	324 389	369 442	397 476	419 502	437 524	462 553	443 548	477 589	498 614	513 633	525 648	541 668	522 629	593 714	639 769	674 811	703 846	743 893	344 426	367 455	382 473	392 486		412 510
40,000	50,000	376	387	393	398	401	406	445	506	545	574	598	632	640	688	718	740	757	781	721	819	882	930		1023	499	533	554	569		597
50,000 60,000	60,000 70,000	431 482	443 496	450 504	456 510	460 515	465 521	496 543	563 616	606 663	639 699	666 728	703 768	724 803	779 863	812 900	837 928	857 950	884 979	805 882	913 1000		1037 1135	1081 1183	1141 1249	566 628	604 670	628 697	645 716		677 752
70,000	80,000	532	547	556	562	568	575	587	666	717	755	787	830	878	944	985	1015	1039	1071	955	1083	1166	1229	1280	1351	688	734	763	784	801 8	823
80,000 90,000	90,000 100,000	578 624	595 641	605 652	612 660	618 666	625 674	629 668	712 757	767 814	808 858	841 893	887 942		1020 1092			1122 1202			1159			1370 1456	1536	744 797	794 851	825 885	848 909		890 955
100,000	120,000	684	704	716	724	731	740	720	815	877	924	962			1189			1309						1569		869	928	964		1012 10	
120,000 140,000	140,000 160,000	770 846	792 870	805 885	815 895	822 904	832 915	792 855	896 967			1057 1140		1232 1343				1457 1589						1725 1862						1129 11 1232 12	
	180,000 200,000	923 995		966 1040	978 1053	987 1063	999 1076					1223 1299			1565 1675									1999 2124						1336 13 1432 14	
200,000				1429								1679			2240					ı				2748						1922 19	
Inc	ome	Wy	omin	ıg	4	1.000	00%										tax.	Alas	ka re	siden	ts sh	ould 1	follov	the	instru	uction	s on	the n	ext p	age to	_
\$0	\$20,000	177	197	210	219 373	227 386	238	l .				ocal s ludes t					av rate	in addi	ton to t	he 6 25	5% etat	e sales	tay rat	۵							
20,000 30,000	30,000 40,000	302 368	336 409	357 435	455	470	404 492					ides the																			
40,000	50,000	426	473	503	526	544	569	3 T	he rate hio dec	for Ida	ho incr	eased a 2005.	nd the	rate fo	r North	Carolin 2006	na decr are low	eased er than	during the rat	2006, s tes aive	o the ra	ates giv 05, whi	en are ch wer	average e avera	ed over	r the yea	ar. The ear.	rates fo	or New	York and	I
50,000 60,000	60,000 70,000	479 528	532 586	566 623	591 651	611 673	639 704	4 T	he rate	for Ne																		only hal	If of the	amount	in
70,000 80,000	80,000 90,000	574 618		677 728	708 761	732 787	765 823		ie state he state		ocal ge	neral sa	les tax	es are	combin	ed in th	ne Virgi	inia tab	le.												
90,000	100,000	659	731	777	812	839	877																								
100,000 120,000	120,000 140,000	714 790	792 876	842 931	879 972	909 1006	950 1051																								
140,000 160,000	160,000	857	951	1010 1090	1055	1091	1140 1229																								
				1162			1310																								
200,000	or more	1298	1439	1528	1595	1648	1722																								

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

2006 Optional Local Sales Tax Tables for Certain Local Jurisdictions

(Based on a local sales tax rate of 1 perce

Inco	ome			Local ⁻	Table A	\				Local 1	Table E	3	
At	But less			Exem	ptions					Exem	ptions		_
least	than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
\$0	\$20,000	34	37	39	41	42	43	39	43	46	48	50	52
20,000	30,000	58	63	67	69	71	74	66	73	78	82	85	88
30,000	40,000	70	77	81	84	87	90	80	89	95	99	103	108
40,000	50,000	81	89	94	97	100	104	93	104	110	115	119	125
50,000	60,000	92 101	100 110	106 116	110 121	113 124	117 129	105 115	116 128	124 136	129	134	140 154
60,000 70.000	70,000 80,000	110	120	127	131	135	140	126	140	148	143 155	147 160	168
80,000	90,000	118	129	136	141	145	151	135	150	160	167	173	180
90,000	100,000	126	138	145	151	155	161	144	160	170	178	184	193
100,000	120,000	137	150	158	163	168	175	156	174	185	193	200	209
120,000	140,000	152	166	174	181	186	193	173	192	204	213	221	231
140,000	160,000	165	180	189	197	202	210	188	209	222	232	240	251
160,000 180,000	180,000 200,000	178 190	194 207	204 218	212 226	218 233	227 242	203 216	225 240	239 255	250 267	259 276	270 288
200,000		250	273	288	299	307	319	286	317	337	351	363	380
200,000 (or more	200	210	200	200	001	010	200	017	001	001	000	- 000
1 .								l .					
Inco	ome But				Table C	;					Table D)	
At	But less				Table C	;	Over				Table D)	Over
At least	But less than	1	2	Exem 3	ptions 4	5	Over 5	1	2	Exem 3	ptions 4	5	Over 5
At least	But less than \$20,000	52	²	3 65	ptions 4 69	5 72	⁵	34	2 36	3 38	ptions 4 39	5 40	5 41
At least \$0 20,000	But less than \$20,000 30,000	52 85	60 97	3 65 105	4 69 111	5 72 116	76 123	34 60	2 36 65	3 38 68	ptions 4 39 70	5 40 71	5 41 73
At least	But less than \$20,000	52	²	3 65	ptions 4 69	5 72	⁵	34	2 36	3 38	ptions 4 39	5 40	5 41
At least \$0 20,000 30,000	But less than \$20,000 30,000 40,000	52 85 102	60 97 116	3 65 105 126	4 69 111 133	72 116 139	76 123 147	34 60 75	2 36 65 80	3 38 68 84	9 70 86	5 40 71 88	5 41 73 91
At least \$0 20,000 30,000 40,000	But less than \$20,000 30,000 40,000 50,000	52 85 102 117 130 142	60 97 116 133 148 162	3 65 105 126 144 160 175	9 111 133 152 169 185	72 116 139 159 177 193	76 123 147 168 187 204	34 60 75 87 99 110	2 36 65 80 94 106 118	3 38 68 84 98 111 123	9 70 86 101 114 127	5 40 71 88 103 117 130	5 41 73 91 106 120 134
At least \$0 20,000 30,000 40,000 50,000 60,000 70,000	But less than \$20,000 30,000 40,000 50,000 60,000 70,000 80,000	52 85 102 117 130 142 153	60 97 116 133 148 162 175	3 65 105 126 144 160 175 189	9 111 133 152 169 185 200	72 116 139 159 177 193 209	76 123 147 168 187 204 221	34 60 75 87 99 110 120	2 36 65 80 94 106 118 129	38 68 84 98 111 123 135	9 70 86 101 114 127 139	5 40 71 88 103 117 130 142	5 41 73 91 106 120 134 146
At least \$0 20,000 30,000 40,000 50,000 60,000 70,000 80,000	But less than \$20,000 30,000 40,000 50,000 60,000 70,000 80,000 90,000	52 85 102 117 130 142 153 164	2 60 97 116 133 148 162 175 187	3 65 105 126 144 160 175 189 202	9 111 133 152 169 185 200 214	5 72 116 139 159 177 193 209 223	5 76 123 147 168 187 204 221 236	34 60 75 87 99 110 120 130	2 36 65 80 94 106 118 129 140	3 38 68 84 98 111 123 135 146	9 70 86 101 114 127 139 150	5 40 71 88 103 117 130 142 153	5 41 73 91 106 120 134 146 158
At least \$0 20,000 30,000 40,000 50,000 60,000 70,000 80,000 90,000	But less than \$20,000 40,000 50,000 60,000 90,000 100,000	52 85 102 117 130 142 153 164 174	2 60 97 116 133 148 162 175 187 199	3 65 105 126 144 160 175 189 202 215	9 111 133 152 169 185 200 214 227	5 72 116 139 159 177 193 209 223 237	76 123 147 168 187 204 221 236 250	34 60 75 87 99 110 120 130	2 36 65 80 94 106 118 129 140 150	3 38 68 84 98 111 123 135 146 156	9 70 86 101 114 127 139 150 161	5 40 71 88 103 117 130 142 153 165	5 41 73 91 106 120 134 146 158 170
At least \$0 20,000 30,000 40,000 50,000 80,000 90,000 100,000	But less than \$20,000 40,000 50,000 60,000 90,000 100,000 120,000	52 85 102 117 130 142 153 164 174	2 60 97 116 133 148 162 175 187 199 214	3 65 105 126 144 160 175 189 202 215 231	9 111 133 152 169 185 200 214 227 244	5 72 116 139 159 177 193 209 223 237 255	76 123 147 168 187 204 221 236 250 269	34 60 75 87 99 110 120 130 140	2 36 65 80 94 106 118 129 140 150	3 38 68 84 98 111 123 135 146 156	9 70 86 101 114 127 139 150 161 175	5 40 71 88 103 117 130 142 153 165 179	41 73 91 106 120 134 146 158 170 185
At least \$0 20,000 30,000 40,000 50,000 60,000 70,000 80,000 100,000 120,000	But less than \$20,000 30,000 40,000 50,000 60,000 90,000 100,000 120,000 140,000	52 85 102 117 130 142 153 164 174 188 206	2 60 97 116 133 148 162 175 187 199 214 235	3 65 105 126 144 160 175 189 202 215 231 254	9 111 133 152 169 185 200 214 227 244 268	5 72 116 139 159 177 193 209 223 237 255 279	76 123 147 168 187 204 221 236 250 269 296	34 60 75 87 99 110 120 130 140 152 170	2 36 65 80 94 106 118 129 140 150 163 182	3 38 68 84 98 111 123 135 146 156 170 190	9 70 86 101 114 127 139 150 161 175 195	5 40 71 88 103 117 130 142 153 165 179 200	5 41 73 91 106 120 134 146 158 170 185 206
At least \$0 20,000 30,000 40,000 50,000 60,000 70,000 80,000 90,000	But less than \$20,000 40,000 50,000 60,000 70,000 80,000 100,000 120,000 160,000	52 85 102 117 130 142 153 164 174	2 60 97 116 133 148 162 175 187 199 214	3 65 105 126 144 160 175 189 202 215 231	9 111 133 152 169 185 200 214 227 244	5 72 116 139 159 177 193 209 223 237 255	76 123 147 168 187 204 221 236 250 269	34 60 75 87 99 110 120 130 140	2 36 65 80 94 106 118 129 140 150	3 38 68 84 98 111 123 135 146 156	9 70 86 101 114 127 139 150 161 175	5 40 71 88 103 117 130 142 153 165 179	41 73 91 106 120 134 146 158 170 185
At least \$0 20,000 30,000 40,000 50,000 60,000 70,000 80,000 100,000 120,000 140,000	But less than \$20,000 30,000 40,000 50,000 60,000 90,000 100,000 120,000 140,000	52 85 102 117 130 142 153 164 174 188 206 222	2 60 97 116 133 148 162 175 187 199 214 235 253	3 65 105 126 144 160 175 189 202 215 231 254 273	9 111 133 152 169 185 200 214 227 244 268 289	5 72 116 139 159 177 193 209 223 237 255 279 301	76 123 147 168 187 204 221 236 250 269 296 318	34 60 75 87 99 110 120 130 140 152 170 185	2 36 65 80 94 106 118 129 140 150 163 182 199	3 38 68 84 98 111 123 135 146 156 170 190 207	9 70 86 101 114 127 139 150 161 175 195 213	5 40 71 88 103 117 130 142 153 165 179 200 218	5 41 73 91 106 120 134 146 158 170 185 206 225

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