2015 State and Local Income Tax Refund Worksheet

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

1 Enter the total amount from Schedule A, line 5 Worksheet 2 - 2015 Sch. A worksheet recomputed using original Sch. A line 5 less state and local refunds 1 Enter the total state and local taxes actually paid in 2015 (line 1 above less seate refund that will be received on 2016 Form 1009-05) 1 Worksheet 3 - Difference 1 Enter the amount from line 1, worksheet 1 above 2 Enter the amount from line 1, worksheet 2 above 2 Subtract line 2 from line 1. This is the maximum amount of the total refund that is taxable in 2016 3 If line 3 is 7-0 reless, \$TOP. None of your state and local refunds are taxable. If line 3 is greater than -0, complete worksheet 4 below to determine how much of your state and local refunds are taxable. Worksheet 4 - State and Local Income Tax Refund Worksheet 1 Enter the amount from line 3, worksheet 3 above 2 Enter your total allowable itemized deductions from your 2015 Schedule A line 29 2 Note. If your 2015 fling status was MFS and your spouse literized deductions in 2015, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6 below. 3 Enter the amount shown below for the filing status claimed on your 2015 Form 1040. Single-\$6,300 Married filing spenartaley - \$6,300 Married filing spenartaley - \$6,300 Married filing spenartaley - \$6,300 Married filing spenartaley - \$6,500 Married filing status was MFJ or MFS or CW; \$1,550 if your 2016 filing status was MFJ or MFS or CW; \$1,550 if your 2016 filing status was MFJ or MFS or CW; \$1,550 if your 2016 filing status was single or HOH 4 Add lines 3 and 4 5 Is the amount on line 5 less than the amount on line 2? No. \$TOP None of your refund is taxable. Yes. Subtract line 5 from line 2 7 Enter the smaller of line 1 or line 6 here 8 Taxable part of your refund is taxable. 9 Worksheet 5 - State and Local Income Tax and General State Sales Tax Computation 1 2015 State Income Tax Deduction not taken on Schedule A, Line 5 2 Uside State General Sales Tax Deduction not schedule A, Line 5 2 Difference 1 This is the maxi		Worksheet 1 - 2015 Schedule A worksheet as filed
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Worksheet 3 - Difference		Worksheet 2 - 2015 Sch. A worksheet recomputed using original Sch. A line 5 less state and local refunds
## Worksheet 3 - Difference Enter the amount from line 1, worksheet 2 above 1	1	Enter the total state and local taxes actually paid in 2015 (line 1 above less state refund that will be received on 2016 Form 1099-G)
2 Enter the amount from line 1, worksheet 2 above 3 Subtract line 2 from line 1. This is the maximum amount of the total refund that is taxable in 2016 . 3 If line 3 is -0 - or less, STOP. None of your state and local refunds are taxable. Worksheet 4 - State and Local Income Tax Refund Worksheet 1 Enter the amount from line 3, worksheet 3 above 2 Enter your total allowable itemized deductions from your 2015 Schedule A line 29 Note. If your 2015 filing status was MFS and your spouse itemized deductions in 2015, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6 below. 3 Enter the amount shown below for the filing status claimed on your 2015 Form 1040. Single - \$6,300 Married filing jointly, or qualifying widow(er) - \$12,600 Married filing separately - \$6,300 Head of household - \$9,250 4 Did you fill in line 39a on your 2015 Form 1040? No. Enter -0- Yes. Multiply the number in the box on line 39a of your 2015 Form 1040 by: \$1,250 if your 2015 filing status was MFJ or MFS or QW: \$1,250 if your 2015 filing status was single or HOH 4 Add lines 3 and 4 5 Is the amount on line 5 less than the amount on line 2? No. STOP. None of your refund is taxable. Yes. Subtract line 5 from line 2 7 Enter the smaller of line 1 or line 6 here. 7 Taxable Income for 2015 7 Taxable part of your refund. If line 8 is zero or more, enter amount from line 7. If line 8 is less than zero add lines 7 and 8 and enter the result but not less than zero. Worksheet 5 - State and Local Income Tax and General State Sales Tax Computation 1 2015 State General Sales Tax Deduction not taken on Schedule A, Line 5 1 Call State General Sales Tax Deduction not taken on Schedule A, Line 5 1 Call State General Sales Tax Deduction not taken on Schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General		Worksheet 3 - Difference
2 Enter the amount from line 1, worksheet 2 above 3 Subtract line 2 from line 1. This is the maximum amount of the total refund that is taxable in 2016 . 3 If line 3 is -0 - or less, STOP. None of your state and local refunds are taxable. Worksheet 4 - State and Local Income Tax Refund Worksheet 1 Enter the amount from line 3, worksheet 3 above 2 Enter your total allowable itemized deductions from your 2015 Schedule A line 29 Note. If your 2015 filing status was MFS and your spouse itemized deductions in 2015, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6 below. 3 Enter the amount shown below for the filing status claimed on your 2015 Form 1040. Single - \$6,300 Married filing jointly, or qualifying widow(er) - \$12,600 Married filing separately - \$6,300 Head of household - \$9,250 4 Did you fill in line 39a on your 2015 Form 1040? No. Enter -0- Yes. Multiply the number in the box on line 39a of your 2015 Form 1040 by: \$1,250 if your 2015 filing status was MFJ or MFS or QW: \$1,250 if your 2015 filing status was single or HOH 4 Add lines 3 and 4 5 Is the amount on line 5 less than the amount on line 2? No. STOP. None of your refund is taxable. Yes. Subtract line 5 from line 2 7 Enter the smaller of line 1 or line 6 here. 7 Taxable Income for 2015 7 Taxable part of your refund. If line 8 is zero or more, enter amount from line 7. If line 8 is less than zero add lines 7 and 8 and enter the result but not less than zero. Worksheet 5 - State and Local Income Tax and General State Sales Tax Computation 1 2015 State General Sales Tax Deduction not taken on Schedule A, Line 5 1 Call State General Sales Tax Deduction not taken on Schedule A, Line 5 1 Call State General Sales Tax Deduction not taken on Schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General Sales Tax Deduction not schedule A, Line 5 1 Call State General	1	Enter the amount from line 1, worksheet 1 above
3 Subtract line 2 from line 1. This is the maximum amount of the total refund that is taxable in 2016 . 3 If line 3 is -0- or less, STOP. None of your state and local refunds are taxable. Worksheet 4 - State and Local Income Tax Refund Worksheet 1 Enter the amount from line 3, worksheet 3 above . 1 2 Enter your total allowable termized deductions from your 2015 Schedule A line 29 . 2 Note. If your 2015 filing status was MFS and your spouse itemized deductions in 2015, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6 below. 3 Enter the amount shown below for the filing status claimed on your 2015 Form 1040. Single - \$6,300 Married filing jointly, or qualifying widow(er) - \$12,600 Married filing jointly, or qualifying widow(er) - \$12,600 Married filing a9a on your 2015 Form 1040? No. Enter -0- Yes. Multiply the number in the box on line 39a of your 2015 Form 1040 by: \$1,250 if your 2015 filing status was MFJ or MFS or QW; \$1,550 if your 2015 filing status was MFJ or MFS or QW; \$1,550 if your 2015 filing status was single or HOH . 4 5 Add lines 3 and 4 . 5 Is the amount on line 5 less than the amount on line 2? No. STOP None of your refund is taxable. Yes. Subtract line 5 from line 2 . 6 7 Enter the smaller of line 1 or line 6 here . 7 1 Taxable Income for 2015 . 8 9 Taxable part of your refund. If line 8 is zero or more, enter amount from line 7. If line 8 is less than zero add lines 7 and 8 and enter the result but not less than zero Worksheet 5 - State and Local Income Tax and General State Sales Tax Computation 2015 State General Sales Tax Deduction from Schedule A, Line 5 . 2 3 Difference . 3 4 Taxable part of your refund from line 9 of worksheet 4 5 Lesser of line 3 or 4	2	Enter the amount from line 1, worksheet 2 above
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Head of household - \$9,250 3		Married filing jointly, or qualifying widow(er) - \$12,600
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