

# State and Local General Sales Tax Deduction Worksheet - Line 5b

(Keep for your records)

**2017**

Name(s) as shown on return

Tax ID Number

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

- Lived in more than one state during 2017, or
- Had any **nontaxable** income in 2017.

1. Enter your **state** general sales taxes from the 2017 Optional State Sales Tax Table . . . . . **1.** \_\_\_\_\_

**Next.** If, for all of 2017, you lived only in Connecticut, the District of Columbia, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, New Jersey, or Rhode Island, 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, Colorado, Georgia, Illinois, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2017?

- No.** Enter -0- . . . . . **2.** \_\_\_\_\_
- Yes.** Enter your base **local** general sales taxes from the 2017 Optional Local Sales Tax Tables . . . . . **2.** \_\_\_\_\_

3. Did your locality impose a **local** general sales tax in 2017? 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 2017, see the instructions for line 3 of the worksheet . . . . . **3.** \_\_\_\_\_

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

- 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?

- No.** Multiply line 2 by line 3 . . . . . **6.** \_\_\_\_\_
- Yes.** Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2017, 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.** \_\_\_\_\_

**Optional Sales Tax Table Computation**

State:

Income:				
Exemptions:*				
Amount from table:				
Days:				
Deduction:				

\* "Over 5" is the maximum number of exemptions in the optional sales tax tables in Schedule A Instructions. Returns with six or more exemptions will display a "6" on this line.