

# 2016 State and Local Income Tax Refund Worksheet

(Keep for your records)

2017

Name(s) as shown on return

Tax ID Number

## Worksheet 1 - 2016 Schedule A worksheet as filed

1 Enter the total amount from Schedule A, line 5 . . . . . 1 \_\_\_\_\_

## Worksheet 2 - 2016 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 2016 (line 1 above less state refund that will be received on 2017 Form 1099-G) 1 \_\_\_\_\_

## Worksheet 3 - Difference

1 Enter the amount from line 1, worksheet 1 above . . . . . 1 \_\_\_\_\_

2 Enter the amount from line 1, worksheet 2 above . . . . . 2 \_\_\_\_\_

3 Subtract line 2 from line 1. This is the **maximum** amount of the total refund that is taxable in 2017 . . . . . 3 \_\_\_\_\_

If line 3 is -0- or less, **STOP**. 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 . . . . . 1 \_\_\_\_\_

2 Enter your total allowable itemized deductions from your 2016 Schedule A line 29 . . . . . 2 \_\_\_\_\_

**Note.** If your 2016 filing status was MFS and your spouse itemized deductions in 2016, 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 2016 Form 1040.  
Single - \$6,300  
Married filing jointly, or qualifying widow(er) - \$12,600  
Married filing separately - \$6,300  
Head of household - \$9,300 . . . . . 3 \_\_\_\_\_

4 Did you fill in line 39a on your 2016 Form 1040?

**No.** Enter -0-.

**Yes.** Multiply the number in the box on line 39a of your 2016 Form 1040 by:

\$1,250 if your 2016 filing status was MFJ or MFS or QW;

\$1,550 if your 2016 filing status was single or HOH . . . . . 4 \_\_\_\_\_

5 Add lines 3 and 4 . . . . . 5 \_\_\_\_\_

6 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 \_\_\_\_\_

8 Taxable Income for 2016 . . . . . 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 . . . . . 9 \_\_\_\_\_

## Worksheet 5 - State and Local Income Tax and General State Sales Tax Computation

1 2016 State Income Tax Deduction from Schedule A, Line 5 . . . . . 1 \_\_\_\_\_

2 2016 State General Sales Tax Deduction not taken on Schedule A, Line 5 . . . . . 2 \_\_\_\_\_

3 Difference . . . . . 3 \_\_\_\_\_

4 Taxable part of your refund from line 9 of worksheet 4 . . . . . 4 \_\_\_\_\_

5 Lesser of line 3 or 4 . . . . . 5 \_\_\_\_\_

This is the maximum taxable portion of your state and local refund.