

2017 State and Local Income Tax Refund Worksheet

(Keep for your records)

2018

Name(s) as shown on return

Tax ID Number

Worksheet 1 - 2017 Schedule A worksheet as filed

1 Enter the total amount from Schedule A, line 5 1 _____

Worksheet 2 - 2017 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 2017 (line 1 above less state refund that will be received on 2018 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 2018. 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 2017 Schedule A line 29 2 _____

Note. If your 2017 filing status was MFS and your spouse itemized deductions in 2017, 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 2017 Form 1040.
Single - \$6,350
Married filing jointly, or qualifying widow(er) - \$12,700
Married filing separately - \$6,350
Head of household - \$9,350 3 _____

4 Did you fill in line 39a on your 2017 Form 1040?

No. Enter -0-.

Yes. Multiply the number in the box on line 39a of your 2017 Form 1040 by:

\$1,250 if your 2017 filing status was MFJ or MFS or QW;

\$1,550 if your 2017 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 2017 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 2017 State Income Tax Deduction from Schedule A, Line 5 1 _____

2 2017 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.