

# Projected State and Local Income Tax Refund Worksheet For 2022

This amount will carry to next year's screen 3.  
(This page is not filed with the return. It is for your records only.)

**2021**

Name(s) as shown on return

Tax ID Number

### Worksheet 1 - 2021 Schedule A as filed

- 1a. Enter the total amount from Schedule A, line 5a. If Wks SALT was produced, enter line 3, "Allowed amount" . . . . . **1a.** \_\_\_\_\_
- 1b. Enter the amount from Schedule A, line 5, that does not affect the federal income tax calculation if the taxpayer has a state refund and is subject to AMT . . . . . **1b.** \_\_\_\_\_
- 1c. Subtract line 1b from line 1a. This is the maximum amount from Schedule A, line 5e, that can be taxable on next year's tax return per the Tax Benefit Rule . . . . . **1c.** \_\_\_\_\_

### Worksheet 2 - 2021 Schedule A recomputed using original Schedule A line 5a less state refunds

- 1. Enter total state taxes actually paid in 2021 from Schedule A, line 5a . . . . . **1.** \_\_\_\_\_
- 2. Enter state refund that will be received on 2022 Form 1099-G from the state WK\_REF, line F . . . . . **2.** \_\_\_\_\_
- 3. Subtract line 2 from line 1. Total state and local taxes that would have been reported on Schedule A, line 5a, if it reflected only the portion of the total state and local taxes paid that were due . . . . . **3.** \_\_\_\_\_

### Worksheet 3 - Difference

- 1. Enter the amount from line 1c, worksheet 1 above . . . . . **1.** \_\_\_\_\_
  - 2. Enter the amount from line 3, worksheet 2 above . . . . . **2.** \_\_\_\_\_
  - 3. Subtract line 2 from line 1. This is the **maximum** amount of the total refund that is taxable in 2022 . . . . . **3.** \_\_\_\_\_
- If line 3 is -0- or less, **STOP**. None of your state refund is taxable.  
If line 3 is greater than -0-, complete worksheet 4 below to determine how much of your state refund is 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 2021 Schedule A line 17 . . . . . **2.** \_\_\_\_\_
- Note.** If your 2021 filing status was MFS and your spouse itemized deductions in 2021, 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 2021 Form 1040 or 1040-SR.  
Enter: \$12,550(S) / \$25,100(MFJ) / \$12,550(MFS) / \$18,800(HOH) . . . . . **3.** \_\_\_\_\_
  - 4. If you were over 65, add 1. If MFJ and your spouse was over 65, add 1  
If you were blind, add 1. If MFJ and spouse was blind, add 1.  
Multiply the total computed above by:  
    \$1,350 if your 2021 filing status was MFJ or MFS or QW;  
    \$1,700 if your 2021 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 . . . . . **7.** \_\_\_\_\_
  - 8. Taxable income for 2021 . . . . . **8.** \_\_\_\_\_
  - 9. Taxable part of your refund. If line 8 is zero or more, enter the 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. 2021 State Income Tax Deduction from Schedule A, Line 5a or WK\_SALT line 3 . . . . . **1.** \_\_\_\_\_
- 2. 2021 General sales tax deduction that could have been claimed instead of state income tax . . . . . **2.** \_\_\_\_\_
- 3. Difference . . . . . **3.** \_\_\_\_\_
- 4. Worksheet 4, line 8 if less than zero . . . . . **4.** \_\_\_\_\_
- 5. Add lines 3 and 4 . . . . . **5.** \_\_\_\_\_
- 6. Taxable part of your refund from line 9 of worksheet 4 . . . . . **6.** \_\_\_\_\_
- 7. Lesser of line 5 or 6, this is the maximum taxable portion of your state refund . . . . . **7.** \_\_\_\_\_