

State and Local Sales Tax Deduction Worksheet

Note: See the Schedule A instructions if taxpayer lived in more than one state during 2025 or had any nontaxable income in 2025.

- 1) Enter the state general sales taxes from the 2025 Optional State Sales Tax Table.
Note: If, for all of 2025, taxpayer 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. 1) _____

- 2) Did taxpayer live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2025?
 No. Enter -0
 Yes. Enter the base local general sales taxes from the 2025 Optional Local Sales Tax Tables. 2) _____

- 3) Did taxpayer's locality impose a local general sales tax in 2025? Residents of California and Nevada, see the instructions for line 3 of the worksheet on Page 5 of the Schedule A instructions.
 No. Skip lines 3 through 5, enter -0- on line 6 and go to line 7.
 Yes. Enter the local general sales tax rate, but omit the percentage sign. For example, if the local general sales tax rate was 2.5%, enter 2.5. If the local general sales tax rate changed or taxpayer lived in more than one locality in the same state during 2025, see the instructions for line 3 of the worksheet on Page 5 of the Schedule A instructions. 3) _____

- 4) Is -0- entered on line 2?
 No. Skip lines 4 and 5 and go to line 6.
 Yes. Enter the state general sales tax rate (shown in the table heading for each state), but omit the percentage sign. For example, if the 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) Is -0- entered on line 2?
 No. Multiply line 2 by line 3.
 Yes. Multiply line 1 by line 5. If taxpayer lived in more than one locality in the same state during 2025, see the instructions for line 6 of the worksheet on Page 6 of the Schedule A instructions. 6) _____

- 7) Enter the state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet on Page 6 of the Schedule A instructions. 7) _____

- 8) **Deduction for general sales taxes.** Add lines 1, 6, and 7. Enter the result here and the total from all the taxpayer's state and local general sales tax deduction worksheets (if more than one was completed) on Schedule A, line 5a. Be sure to check the box on that line. 8) _____

Income		Family Size						Family Size						Family Size					
At least	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Income		Alabama		2		4.00%		Arizona		2		5.60%		Arkansas		2		6.50%	
\$0	\$20,000	306	371	416	453	483	527	335	386	419	446	467	498	420	486	530	565	593	634
\$20,000	\$30,000	405	491	550	597	638	696	463	532	579	615	646	688	584	676	737	786	826	882
\$30,000	\$40,000	453	547	613	666	712	776	525	605	658	700	733	781	665	770	840	895	939	1003
\$40,000	\$50,000	492	594	666	723	772	842	578	665	724	769	806	859	733	849	926	986	1036	1106
\$50,000	\$60,000	525	635	711	773	825	899	624	718	781	830	870	927	793	917	1000	1065	1119	1195
\$60,000	\$70,000	555	670	751	816	870	949	664	765	832	885	927	988	846	978	1067	1136	1193	1274
\$70,000	\$80,000	581	702	787	854	911	993	701	806	877	933	979	1043	894	1033	1127	1200	1261	1346
\$80,000	\$90,000	605	731	820	890	949	1034	734	845	920	978	1026	1093	937	1084	1183	1259	1323	1412
\$90,000	\$100,000	628	758	849	922	983	1071	766	882	959	1020	1069	1139	978	1131	1234	1314	1380	1474
\$100,000	\$120,000	657	793	889	964	1029	1120	806	928	1010	1074	1127	1200	1032	1193	1302	1386	1455	1554
\$120,000	\$140,000	695	838	938	1018	1086	1182	859	989	1077	1145	1200	1279	1100	1273	1388	1478	1553	1657
\$140,000	\$160,000	728	877	983	1066	1137	1239	907	1044	1136	1209	1267	1351	1163	1345	1467	1562	1641	1752
\$160,000	\$180,000	759	914	1024	1111	1184	1290	951	1095	1191	1266	1328	1416	1221	1412	1540	1639	1721	1837
\$180,000	\$200,000	787	949	1061	1152	1228	1338	991	1142	1243	1321	1385	1477	1274	1473	1607	1711	1798	1918
\$200,000	\$225,000	816	983	1100	1193	1273	1385	1034	1190	1296	1377	1444	1539	1329	1537	1677	1785	1875	2001
\$225,000	\$250,000	846	1020	1142	1238	1319	1437	1078	1241	1351	1436	1507	1606	1387	1605	1750	1864	1957	2089
\$250,000	\$275,000	874	1053	1179	1279	1363	1484	1119	1289	1404	1492	1565	1668	1442	1668	1819	1937	2034	2170
\$275,000	\$300,000	902	1086	1215	1317	1405	1528	1159	1334	1452	1544	1620	1725	1494	1726	1884	2006	2106	2248
\$300,000	or more	1052	1265	1416	1535	1635	1779	1383	1592	1734	1843	1934	2061	1790	2070	2258	2403	2524	2693
Income		California		3		7.25%		Colorado		2		2.90%		Connecticut		4		6.35%	
\$0	\$20,000	412	476	519	552	580	619	170	197	216	232	244	261	378	416	441	459	474	495
\$20,000	\$30,000	564	650	709	754	792	845	233	271	297	317	334	357	519	572	605	631	651	679
\$30,000	\$40,000	637	734	801	852	895	955	263	307	336	358	378	405	589	649	687	715	738	770
\$40,000	\$50,000	698	805	877	934	981	1046	289	336	369	394	414	445	647	712	754	785	810	846
\$50,000	\$60,000	752	866	944	1005	1055	1126	312	363	397	425	447	478	698	768	812	847	874	911
\$60,000	\$70,000	798	921	1003	1067	1121	1196	331	386	422	451	475	509	742	817	865	901	930	970
\$70,000	\$80,000	841	970	1057	1124	1181	1259	349	406	445	475	501	536	782	861	912	950	980	1023
\$80,000	\$90,000	879	1015	1106	1176	1235	1318	366	426	466	498	524	562	820	902	955	994	1027	1070
\$90,000	\$100,000	915	1056	1151	1225	1286	1372	381	443	485	519	546	585	854	940	995	1036	1069	1115
\$100,000	\$120,000	963	1110	1211	1288	1352	1442	400	466	511	545	575	615	899	990	1048	1091	1126	1174
\$120,000	\$140,000	1023	1180	1286	1368	1437	1532	427	496	543	581	611	655	957	1053	1115	1161	1198	1249
\$140,000	\$160,000	1079	1243	1355	1442	1514	1615	449	523	573	612	645	691	1009	1111	1176	1225	1264	1318
\$160,000	\$180,000	1128	1301	1418	1508	1584	1690	470	547	600	641	675	723	1057	1164	1232	1283	1324	1381
\$180,000	\$200,000	1175	1355	1477	1571	1649	1760	491	571	626	668	704	754	1103	1214	1285	1338	1380	1439
\$200,000	\$225,000	1223	1410	1537	1635	1716	1831	511	594	651	696	732	785	1149	1264	1338	1393	1438	1499
\$225,000	\$250,000	1274	1469	1600	1702	1787	1907	532	619	678	725	763	818	1197	1317	1394	1452	1499	1563
\$250,000	\$275,000	1320	1522	1659	1765	1853	1977	551	642	704	752	792	848	1243	1368	1447	1507	1556	1622
\$275,000	\$300,000	1365	1574	1715	1825	1915	2043	571	664	728	778	819	877	1286	1415	1497	1559	1609	1678
\$300,000	or more	1619	1867	2034	2164	2272	2423	678	790	865	924	974	1043	1531	1685	1783	1856	1916	1998
Income		District of Columbia		4		6.00%		Florida		1		6.00%		Georgia		2		4.00%	
\$0	\$20,000	363	398	421	439	453	472	379	433	468	497	519	550	235	270	295	313	328	350
\$20,000	\$30,000	493	541	573	596	615	641	524	599	649	688	719	764	324	373	406	432	453	483
\$30,000	\$40,000	557	611	647	673	695	724	596	681	738	782	818	868	368	423	461	491	515	548
\$40,000	\$50,000	609	669	708	736	760	792	656	751	812	861	901	956	404	466	507	539	566	603
\$50,000	\$60,000	655	719	761	792	818	852	709	810	877	929	972	1032	436	503	547	582	610	651
\$60,000	\$70,000	695	764	807	841	867	904	755	863	935	990	1036	1100	464	535	583	619	650	694
\$70,000	\$80,000	731	804	850	885	913	952	797	911	987	1046	1094	1162	490	565	614	654	687	731
\$80,000	\$90,000	765	841	889	925	955	994	836	956	1035	1097	1148	1218	513	591	644	686	719	767
\$90,000	\$100,000	796	874	925	963	993	1035	871	996	1080	1144	1196	1270	535	616	671	714	749	799
\$100,000	\$120,000	837	919	972	1012	1044	1088	918	1050	1137	1205	1261	1339	564	649	708	753	790	842
\$120,000	\$140,000	889	976	1032	1074	1108	1155	979	1119	1213	1285	1344	1427	600	692	754	801	841	897
\$140,000	\$160,000	935	1028	1087	1131	1167	1216	1034	1182	1281	1357	1420	1507	633	730	795	846	888	947
\$160,000	\$180,000	978	1074	1136	1183	1221	1271	1084	1240	1344	1423	1489	1581	663	765	834	887	930	992
\$180,000	\$200,000	1019	1119	1183	1231	1269	1323	1131	1294	1401	1485	1554	1649	692	798	869	924	970	1035
\$200,000	\$225,000	1059	1164	1231	1281	1321	1376	1179	1349	1461	1549	1620	1720	721	832	906	964	1012	1079
\$225,000	\$250,000	1103	1212	1281	1332	1375	1432	1230	1408	1525	1616	1691	1795	752	867	944	1004	1054	1124
\$250,000	\$275,000	1143	1255	1327	1381	1425	1485	1278	1461	1584	1679	1756	1865	781	901	981	1043	1095	1168
\$275,000	\$300,000	1181	1297	1371	1427	1473	1534	1323	1513	1640	1738	1818	1931	808	931	1015	1080	1133	1209
\$300,000	or more	1398	1536	1623	1689	1743	1815	1582	1810	1961	2078	2174	2309	964	1112	1212	1289	1353	1442
Income		Hawaii		1,6		4.00%		Idaho		1		6.00%		Illinois		2		6.25%	
\$0	\$20,000	397	475	528	570	605	654	504	611	688	747	798	871	356	421	466	503	532	576
\$20,000	\$30,000	537	641	712	769	816	882	671	813	914	994	1061	1158	485	573	633	681	722	780
\$30,000	\$40,000	604	721	801	864	917	991	752	911	1023	1112	1187	1295	548	646	714	769	813	878
\$40,000	\$50,000	660	788	875	943	1001	1083	818	991	1113	1210	1292	1409	600	707	781	841	891	961
\$50,000	\$60,000	709	845	939	1013	1074	1161	875	1060	1190	1294	1381	1506	646	760	840	903	957	1033
\$60,000	\$70,000	752	897	995	1073	1138	1231	926	1121	1258	1368	1460	1591	686	806	892	959	1015	1096
\$70,000	\$80,000	790	942	1046	1128	1196	1293	971	1176	1320	1434	1530	1669	722	849	938	1008	1067	1153
\$80,000	\$90,000	826	984	1093	1178	1249	1351	10											

Income	At least	But less than	Family Size					Family Size					Family Size							
			1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Income			Nebraska					Nevada					New Jersey							
				1	5.50%						5				6.85%					
\$0	\$20,000	\$20,000	339	389	422	448	469	499	392	453	494	525	551	589	402	451	483	508	527	556
\$20,000	\$30,000	\$30,000	474	544	591	628	657	699	536	619	675	718	755	804	556	624	667	702	729	768
\$30,000	\$40,000	\$40,000	541	622	675	716	751	798	607	701	764	812	853	910	631	708	759	797	829	872
\$40,000	\$50,000	\$50,000	598	687	745	791	829	880	665	768	837	891	935	998	694	779	835	877	912	960
\$50,000	\$60,000	\$60,000	647	742	806	856	897	954	716	827	901	959	1006	1074	748	841	901	947	984	1036
\$60,000	\$70,000	\$70,000	691	793	861	914	958	1019	762	878	958	1019	1069	1142	797	896	960	1008	1048	1104
\$70,000	\$80,000	\$80,000	730	839	911	967	1013	1078	802	925	1008	1073	1127	1202	842	944	1013	1064	1106	1165
\$80,000	\$90,000	\$90,000	767	880	957	1016	1063	1131	839	968	1055	1123	1179	1258	883	990	1061	1115	1160	1221
\$90,000	\$100,000	\$100,000	801	920	999	1060	1111	1181	873	1008	1099	1169	1228	1310	920	1033	1107	1163	1210	1273
\$100,000	\$120,000	\$120,000	846	971	1055	1119	1173	1247	919	1060	1156	1230	1291	1378	969	1088	1166	1226	1274	1342
\$120,000	\$140,000	\$140,000	903	1037	1126	1195	1252	1332	977	1127	1229	1307	1372	1464	1032	1159	1242	1305	1357	1429
\$140,000	\$160,000	\$160,000	956	1098	1192	1265	1325	1410	1030	1188	1295	1378	1446	1544	1090	1224	1312	1378	1433	1509
\$160,000	\$180,000	\$180,000	1003	1153	1252	1328	1392	1481	1078	1243	1355	1442	1514	1615	1143	1283	1375	1445	1503	1582
\$180,000	\$200,000	\$200,000	1048	1204	1308	1388	1454	1547	1122	1295	1412	1502	1577	1682	1191	1339	1434	1507	1567	1650
\$200,000	\$225,000	\$225,000	1095	1257	1366	1449	1518	1615	1169	1348	1469	1563	1641	1751	1242	1394	1495	1571	1634	1720
\$225,000	\$250,000	\$250,000	1144	1313	1427	1514	1586	1688	1217	1404	1530	1628	1709	1824	1296	1455	1559	1639	1704	1795
\$250,000	\$275,000	\$275,000	1189	1366	1484	1575	1650	1755	1262	1456	1586	1689	1773	1891	1346	1511	1620	1702	1770	1864
\$275,000	\$300,000	\$300,000	1233	1416	1539	1633	1710	1819	1305	1505	1640	1746	1833	1955	1392	1564	1677	1762	1832	1930
\$300,000	or more		1483	1703	1850	1963	2058	2189	1550	1786	1947	2072	2175	2321	1664	1868	2002	2104	2189	2304
Income			New Mexico					New York					North Carolina							
				1	4.88%						2				4.75%					
\$0	\$20,000	\$20,000	366	413	444	467	486	513	246	274	292	307	318	334	345	413	460	497	528	573
\$20,000	\$30,000	\$30,000	509	575	617	650	676	714	339	379	404	423	440	462	465	555	617	667	709	768
\$30,000	\$40,000	\$40,000	580	655	704	740	771	812	386	431	460	481	500	525	522	624	694	748	795	862
\$40,000	\$50,000	\$50,000	639	721	775	817	849	896	425	473	506	530	549	577	570	680	757	817	867	939
\$50,000	\$60,000	\$60,000	691	780	838	883	918	968	458	511	545	572	593	624	611	729	810	875	929	1007
\$60,000	\$70,000	\$70,000	737	832	894	940	979	1033	487	544	581	609	633	664	648	772	859	927	984	1066
\$70,000	\$80,000	\$80,000	779	878	944	994	1035	1091	515	575	613	643	667	701	680	811	902	974	1034	1120
\$80,000	\$90,000	\$90,000	817	922	990	1043	1086	1145	539	602	643	674	700	734	711	847	941	1017	1080	1169
\$90,000	\$100,000	\$100,000	852	962	1034	1088	1132	1194	563	628	670	703	729	766	738	879	978	1055	1121	1214
\$100,000	\$120,000	\$120,000	899	1015	1090	1148	1194	1259	592	661	707	740	769	807	774	923	1026	1107	1175	1273
\$120,000	\$140,000	\$140,000	959	1083	1163	1224	1274	1344	631	705	753	789	819	860	821	977	1087	1172	1245	1348
\$140,000	\$160,000	\$160,000	1015	1145	1229	1294	1347	1420	666	744	795	834	865	908	862	1028	1142	1232	1308	1417
\$160,000	\$180,000	\$180,000	1064	1200	1290	1358	1414	1490	699	780	834	873	907	952	901	1072	1192	1286	1365	1479
\$180,000	\$200,000	\$200,000	1111	1253	1347	1418	1476	1555	729	813	869	911	945	993	936	1115	1238	1336	1419	1536
\$200,000	\$225,000	\$225,000	1159	1307	1405	1479	1539	1623	760	848	906	950	986	1035	973	1158	1287	1388	1474	1594
\$225,000	\$250,000	\$250,000	1210	1365	1466	1544	1607	1694	792	885	945	991	1029	1080	1010	1203	1336	1442	1530	1657
\$250,000	\$275,000	\$275,000	1257	1419	1524	1605	1670	1760	823	919	982	1029	1068	1121	1046	1245	1383	1493	1584	1715
\$275,000	\$300,000	\$300,000	1302	1470	1578	1661	1730	1823	852	952	1016	1065	1106	1161	1080	1286	1428	1541	1635	1769
\$300,000	or more		1561	1761	1892	1992	2073	2186	1018	1136	1214	1273	1321	1387	1271	1512	1679	1811	1921	2079
Income			North Dakota					Ohio					Oklahoma							
				1	5.00%						1				5.75%					
\$0	\$20,000	\$20,000	284	330	362	386	406	435	372	420	452	476	497	525	318	381	425	459	488	531
\$20,000	\$30,000	\$30,000	391	455	498	531	560	599	513	580	625	658	686	724	432	517	577	624	663	720
\$30,000	\$40,000	\$40,000	444	516	565	602	634	679	583	659	709	747	779	823	487	584	651	704	748	812
\$40,000	\$50,000	\$50,000	488	567	619	662	697	745	641	724	780	822	856	905	534	639	712	770	819	889
\$50,000	\$60,000	\$60,000	526	611	668	714	752	804	692	782	841	887	924	976	574	687	766	828	880	955
\$60,000	\$70,000	\$70,000	561	650	712	760	799	856	736	832	896	944	984	1039	609	729	812	878	934	1014
\$70,000	\$80,000	\$80,000	591	686	751	801	843	903	777	878	945	996	1038	1097	642	768	855	924	983	1066
\$80,000	\$90,000	\$90,000	619	718	786	839	884	945	814	920	990	1044	1088	1150	671	802	894	966	1028	1114
\$90,000	\$100,000	\$100,000	646	748	820	874	920	985	849	960	1033	1089	1134	1198	699	835	929	1005	1068	1159
\$100,000	\$120,000	\$120,000	679	788	862	920	969	1037	894	1010	1088	1147	1195	1262	734	877	977	1056	1123	1218
\$120,000	\$140,000	\$140,000	724	839	918	980	1031	1104	953	1077	1159	1221	1273	1345	780	931	1037	1121	1192	1293
\$140,000	\$160,000	\$160,000	764	886	969	1034	1089	1165	1005	1136	1223	1290	1344	1420	822	981	1092	1180	1255	1361
\$160,000	\$180,000	\$180,000	800	928	1016	1084	1140	1220	1054	1191	1282	1352	1409	1488	859	1026	1142	1234	1312	1423
\$180,000	\$200,000	\$200,000	835	968	1058	1129	1188	1271	1099	1242	1336	1410	1469	1552	894	1067	1188	1285	1365	1481
\$200,000	\$225,000	\$225,000	869	1008	1103	1176	1238	1325	1146	1295	1393	1469	1530	1617	930	1110	1236	1335	1420	1540
\$225,000	\$250,000	\$250,000	907	1051	1150	1227	1291	1381	1194	1351	1453	1531	1596	1686	968	1156	1287	1390	1478	1602
\$250,000	\$275,000	\$275,000																		

2025 Optional State Sales Tax Tables (Continued)

Income At least	But less than	Family Size						Family Size						Family Size					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Income		South Dakota						Tennessee						Texas					
		1						2						1					
		4.20%						7.00%						6.25%					
\$0	\$20,000	381	460	515	558	595	647	537	640	710	766	811	877	388	452	496	529	557	596
\$20,000	\$30,000	519	626	701	760	809	879	728	866	962	1036	1099	1188	535	624	682	729	768	823
\$30,000	\$40,000	586	707	791	857	913	993	822	976	1084	1168	1238	1339	607	708	775	828	871	933
\$40,000	\$50,000	642	775	866	939	1000	1087	898	1067	1184	1277	1354	1463	668	778	852	910	958	1026
\$50,000	\$60,000	691	833	931	1009	1075	1169	965	1147	1273	1371	1454	1572	721	839	919	981	1033	1106
\$60,000	\$70,000	734	885	989	1072	1142	1241	1024	1217	1350	1454	1543	1667	768	893	978	1045	1100	1177
\$70,000	\$80,000	773	931	1041	1128	1201	1306	1077	1280	1420	1529	1622	1753	809	942	1032	1102	1160	1242
\$80,000	\$90,000	808	974	1090	1180	1257	1366	1125	1338	1484	1599	1695	1832	849	987	1082	1155	1216	1301
\$90,000	\$100,000	841	1014	1133	1228	1308	1421	1171	1391	1543	1662	1763	1905	885	1029	1127	1203	1266	1356
\$100,000	\$120,000	885	1065	1191	1291	1375	1494	1230	1460	1620	1746	1851	2001	931	1084	1187	1267	1334	1428
\$120,000	\$140,000	939	1132	1265	1371	1459	1586	1305	1550	1719	1852	1964	2123	992	1155	1264	1350	1421	1520
\$140,000	\$160,000	990	1192	1333	1444	1538	1671	1373	1631	1809	1949	2067	2233	1047	1219	1334	1425	1500	1605
\$160,000	\$180,000	1036	1247	1394	1510	1609	1747	1436	1705	1891	2037	2160	2334	1098	1277	1398	1493	1571	1682
\$180,000	\$200,000	1079	1299	1451	1572	1674	1819	1494	1774	1967	2119	2246	2427	1145	1331	1458	1557	1638	1754
\$200,000	\$225,000	1122	1352	1510	1636	1742	1892	1553	1844	2045	2203	2336	2524	1193	1387	1519	1622	1707	1827
\$225,000	\$250,000	1169	1407	1572	1703	1813	1969	1616	1918	2128	2292	2429	2625	1244	1447	1584	1691	1780	1905
\$250,000	\$275,000	1212	1458	1630	1765	1879	2041	1675	1988	2204	2374	2518	2720	1292	1502	1645	1756	1848	1978
\$275,000	\$300,000	1252	1507	1684	1824	1942	2109	1730	2053	2277	2453	2600	2809	1336	1555	1702	1817	1912	2046
\$300,000	or more	1485	1786	1996	2160	2299	2497	2044	2425	2689	2896	3070	3316	1595	1854	2030	2167	2281	2440
Income		Utah						Vermont						Virginia					
		2						1						2					
		4.85%						6.00%						4.30%					
\$0	\$20,000	375	445	493	531	563	608	270	292	306	317	325	336	241	276	301	319	334	356
\$20,000	\$30,000	508	603	668	720	763	824	373	403	421	436	448	463	332	381	414	440	461	491
\$30,000	\$40,000	573	680	754	811	860	929	422	457	478	495	508	525	377	433	470	499	523	557
\$40,000	\$50,000	627	744	825	888	940	1016	465	503	526	544	558	577	414	475	516	548	575	611
\$50,000	\$60,000	673	799	886	954	1010	1091	502	542	568	587	602	623	447	513	557	591	619	660
\$60,000	\$70,000	715	848	939	1012	1072	1158	533	577	604	625	641	662	475	545	592	630	659	702
\$70,000	\$80,000	753	893	989	1064	1128	1218	563	608	638	659	675	699	502	575	625	663	696	740
\$80,000	\$90,000	786	933	1034	1113	1179	1273	590	638	667	690	708	732	525	602	655	696	729	776
\$90,000	\$100,000	819	970	1074	1157	1226	1323	614	664	696	719	738	763	547	628	682	724	760	808
\$100,000	\$120,000	859	1020	1129	1216	1288	1390	647	700	733	758	777	803	577	661	719	763	800	851
\$120,000	\$140,000	912	1082	1198	1290	1367	1476	690	745	780	806	828	856	613	704	765	812	851	907
\$140,000	\$160,000	961	1138	1261	1358	1438	1553	727	786	824	851	873	903	648	743	807	857	899	957
\$160,000	\$180,000	1004	1190	1318	1420	1504	1623	763	825	863	892	915	947	678	779	846	899	941	1002
\$180,000	\$200,000	1045	1239	1372	1477	1564	1689	795	859	900	930	954	987	708	811	883	936	982	1045
\$200,000	\$225,000	1087	1288	1427	1536	1627	1756	829	896	937	969	994	1028	737	846	919	976	1023	1089
\$225,000	\$250,000	1130	1341	1485	1597	1692	1827	863	933	978	1010	1037	1072	769	883	959	1018	1066	1135
\$250,000	\$275,000	1172	1388	1538	1655	1754	1893	897	969	1015	1049	1077	1113	798	916	995	1056	1107	1179
\$275,000	\$300,000	1211	1435	1588	1710	1812	1955	928	1003	1050	1086	1113	1152	826	948	1030	1093	1146	1220
\$300,000	or more	1432	1696	1878	2021	2141	2310	1106	1196	1252	1294	1327	1373	985	1129	1227	1303	1366	1453

Income At least	But less than	Family Size						Family Size						Family Size					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
Income		Washington						West Virginia						Wisconsin					
		1						1						1					
		6.50%						6.00%						5.00%					
\$0	\$20,000	430	492	532	565	591	628	375	435	475	507	533	570	328	378	411	437	458	488
\$20,000	\$30,000	594	680	737	782	818	869	532	617	675	720	758	810	454	523	569	604	634	675
\$30,000	\$40,000	675	773	838	889	930	988	610	709	776	828	870	931	516	594	647	687	720	767
\$40,000	\$50,000	743	851	922	978	1024	1088	677	786	860	918	966	1033	568	654	711	756	792	844
\$50,000	\$60,000	802	919	996	1056	1105	1174	735	854	935	997	1050	1123	613	706	768	816	855	911
\$60,000	\$70,000	855	979	1061	1125	1177	1251	787	915	1001	1068	1124	1202	653	752	818	869	911	970
\$70,000	\$80,000	903	1033	1120	1187	1243	1320	835	970	1061	1132	1192	1276	690	794	863	917	962	1024
\$80,000	\$90,000	947	1084	1174	1245	1303	1384	878	1021	1117	1192	1254	1343	723	832	905	962	1008	1073
\$90,000	\$100,000	987	1129	1225	1298	1359	1443	919	1068	1169	1248	1313	1405	755	867	943	1002	1051	1119
\$100,000	\$120,000	1040	1190	1291	1368	1432	1521	972	1130	1238	1320	1389	1487	795	914	994	1056	1108	1179
\$120,000	\$140,000	1108	1268	1375	1458	1526	1621	1041	1211	1325	1415	1489	1592	847	974	1059	1125	1180	1256
\$140,000	\$160,000	1171	1341	1453	1541	1612	1712	1105	1285	1407	1501	1580	1690	895	1029	1119	1189	1246	1326
\$160,000	\$180,000	1228	1406	1523	1615	1690	1796	1163	1352	1481	1580	1662	1779	938	1079	1173	1246	1307	1391
\$180,000	\$200,000	1281	1465	1589	1685	1763	1874	1217	1416	1550	1654	1741	1863	979	1125	1224	1300	1363	1450
\$200,000	\$225,000	1335	1528	1657	1757	1838	1953	1273	1481	1621	1731	1822	1949	1021	1173	1276	1355	1421	1512
\$225,000	\$250,000	1393	1594	1728	1833	1918	2038	1332	1550	1697	1812	1907	2040	1064	1224	1331	1414	1482	1577
\$250,000	\$275,000	1447	1656	1796	1903	1993	2116	1388	1615	1768	1888	1987	2127	1106	1271	1382	1469	1540	1638
\$275,000	\$3																		

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alabama	Any locality that imposes a local sales tax	B
Alaska	Juneau, Kenai, Ketchikan, Kodiak, Sitka, Wasilla, or any locality that imposes a local sales tax	C
Arizona	Chandler, Gilbert, Glendale, Mesa, Peoria, Phoenix, Scottsdale, Tempe, Tucson, Yuma, or any other locality that imposes a local sales tax	B
Arkansas	Any locality that imposes a local sales tax	B
Colorado	Adams County, Boulder County, Centennial, Colorado Springs, Denver City, El Paso County, Larimer County, Pueblo City, Pueblo County, or any other locality that imposes a local sales tax	A
	Arapahoe County, Arvada, Aurora, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, Thornton, or Westminster	B
Georgia	Dekalb County (excluding Atlanta)	A
	Any other locality that imposes a local sales tax	B
Illinois	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Palatine, Peoria, Schaumburg, Skokie, Springfield, or any other locality that imposes a local sales tax	A
	Aurora, Elgin, Joliet, Waukegan	B
Kansas	Any locality that imposes a local sales tax	B
	Any other locality that imposes a local sales tax	A
Louisiana	East Baton Rouge Parish	B
	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, or Terrebonne Parish	C
	Any other locality that imposes a local sales tax	A
Mississippi	City of Tupelo only	A
	City of Jackson only	C
Missouri	Any locality that imposes a local sales tax	B
New York	Counties: Chautauqua, Chenango, Columbia, Delaware, Dutchess, Greene, Hamilton, Tioga Cities: New York or Norwich (Chenango County)	A
	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Erie, Essex, Franklin, Fulton, Genesee, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming, or Yates Cities: Auburn, Glens Falls, Gloversville, Ithaca, Johnstown, Mount Vernon, New Rochelle, Ogdensburg, Olean, Oneida (Madison County), Oswego, Rome, Salamanca, Saratoga Springs, Utica, White Plains, or Yonkers	B
	Any other locality that imposes a local sales tax	D*
	Any locality that imposes a local sales tax	B
North Carolina	Any locality that imposes a local sales tax	B
South Carolina	Allendale County, Bamberg County, Barnwell County, Calhoun County, Charleston County, Cherokee County, Chester County, Chesterfield County, Colleton County, Darlington County, Dillon County, Edgefield County, Florence County, Jasper County, Kershaw County, Lancaster County, Laurens County, Lee County, Marion County, Marlboro County, McCormick County, Saluda County, or Williamsburg County	A
	Abbeville County, Aiken County, Anderson County, Berkeley County, Clarendon County, Dorchester County, Fairfield County, Greenwood County, Hampton County, Horry County, Lexington County, Myrtle Beach, Newberry County, Orangeburg County, Pickens County, Richland County, Spartanburg County, Union County, York County, or any other locality that imposes a local sales tax	B
	Sumter County	C
Tennessee	Any locality that imposes a local sales tax	B
Utah	Any locality that imposes a local sales tax	B
Virginia	Any locality that imposes a local sales tax	A

* Note: Local Table D is just 25% of the NY State table.

**2025 Optional Local Sales Tax Tables
(Based on a local sales tax rate of 1%)**

Income	Family Size						Family Size						Family Size						Family Size								
						Over 5						Over 5						Over 5						Over 5			
	At least	But less than	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5
		Local Table A						Local Table B						Local Table C						Local Table D							
\$0	\$20,000	56	65	70	75	79	84	69	82	92	100	106	115	88	107	119	129	138	150	62	69	73	77	79	83		
20,000	30,000	77	88	96	104	109	116	93	112	124	134	142	154	119	142	159	173	184	200	85	94	102	106	110	116		
30,000	40,000	87	101	110	117	123	131	105	125	139	150	159	174	133	159	179	193	206	223	96	108	115	121	125	131		
40,000	50,000	95	110	120	128	134	144	115	136	151	164	174	189	144	174	194	210	223	243	107	119	127	133	137	144		
50,000	60,000	103	119	129	138	145	154	123	146	162	176	187	202	154	186	207	224	240	260	115	128	136	143	148	156		
60,000	70,000	109	126	137	146	154	165	130	154	173	186	197	214	164	196	219	238	253	275	122	136	145	152	158	167		
70,000	80,000	115	133	145	154	162	174	136	162	181	195	207	224	172	206	231	249	265	288	129	144	153	160	167	176		
80,000	90,000	120	139	151	161	170	182	142	170	189	204	216	235	179	214	240	260	276	301	135	150	160	169	175	184		
90,000	100,000	125	145	158	169	177	189	148	177	196	212	224	244	186	223	249	270	287	312	141	157	168	176	183	192		
100,000	120,000	132	152	167	178	187	199	155	186	206	222	236	256	195	234	261	283	301	327	148	166	177	185	192	202		
120,000	140,000	140	162	177	189	198	211	165	196	218	236	250	270	206	248	276	299	318	345	157	177	188	197	205	215		
140,000	160,000	148	171	187	199	209	223	174	206	230	248	263	284	216	260	289	314	334	363	167	186	199	208	216	227		
160,000	180,000	155	179	195	208	218	234	181	215	240	258	274	297	225	271	303	327	348	378	175	195	208	218	226	238		
180,000	200,000	161	187	203	216	227	244	188	223	249	268	284	309	234	281	314	339	362	393	183	203	217	227	237	249		
200,000	225,000	169	194	212	225	237	253	195	233	258	278	296	320	243	291	326	352	375	407	190	212	226	238	247	259		
225,000	250,000	176	202	220	235	247	264	203	242	268	289	308	333	252	303	338	366	389	422	198	221	237	248	257	270		
250,000	275,000	182	210	229	244	256	274	210	250	278	300	318	344	261	313	349	379	402	437	206	230	246	257	267	280		
275,000	300,000	188	217	237	252	265	283	217	258	286	309	328	355	269	323	361	390	415	451	213	238	254	266	276	290		
300,000	or more	216	250	272	290	305	326	248	295	327	352	374	405	306	368	409	444	471	512	255	284	304	318	330	347		