

## State and Local Sales Tax Deduction Worksheet

**Note:** See the Schedule A instructions if taxpayer lived in more than one state during 2023 or had any nontaxable income in 2023.

- 1) Enter the state general sales taxes from the 2023 Optional State Sales Tax Table.  
**Note:** If, for all of 2023, 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 2023?  
 **No.** Enter -0  
 **Yes.** Enter the base local general sales taxes from the 2023 Optional Local Sales Tax Tables. .... 2) \_\_\_\_\_
  
- 3) Did taxpayer's locality impose a local general sales tax in 2023? Residents of California and Nevada, see the instructions for line 3 of the worksheet on Page A-6 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 2023, see the instructions for line 3 of the worksheet on Page A-6 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 2023, see the instructions for line 6 of the worksheet on Page A-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 A-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) \_\_\_\_\_









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	Tempe Chandler, Gilbert, Glendale, Mesa, Peoria, Phoenix, Scottsdale, Tucson, Yuma or any other locality that imposes a local sales tax	C B
Arkansas	Any Locality that imposes a local sales tax	C
Colorado	Adams County, Arapahoe County, Aurora, 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 Arvada, Boulder, Fort Collins, Greeley, Jefferson County, Lakewood, Longmont, Thornton or Westminster	A B
Georgia	Dekalb County (excluding Atlanta) Any other locality that imposes a local sales tax	B C
Illinois	Arlington Heights, Bloomington, Champaign, Chicago, Cicero, Decatur, Evanston, Palatine, Peoria, Schaumburg, Skokie, Springfield or any other locality that imposes a local sales tax Aurora, Elgin, Joliet, Waukegan	A B
Kansas	Any locality that imposes a local sales tax	B
Louisiana	East Baton Rouge Parish 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, Terrebonne Parish or any other locality that imposes a local sales tax	B C
Mississippi	City of Jackson only City of Tupelo only	A 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, Norwich (Chenango County) 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, Yonkers Any other locality that imposes a local sales tax	A B D*
North Carolina	Any locality that imposes a local sales tax	B
South Carolina	Aiken County, Anderson County, Greenwood County, Horry County, Lexington County, Myrtle Beach, Newberry County, Orangeburg County, Spartanburg County and York County Allendale County, Bamberg County, Barnwell County, Berkeley 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, Sumter County and Williamsburg County Abbeville County, Clarendon County, Dorchester County, Fairfield County, Hampton County, Pickens County, Richland County, Union County or any other locality that imposes a local sales tax	A B C
Tennessee	Any locality that imposes a local sales tax	B
Utah	Any locality that imposes a local sales tax	A
Virginia	Any locality that imposes a local sales tax	B

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

**2023 Optional Local Sales Tax Tables**

Income	Family Size						Family Size						Family Size						Family Size					
						Over						Over						Over						Over
	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5	1	2	3	4	5	5
At least	Local Table A						Local Table B						Local Table C						Local Table D					
But less than																								
\$0	64	74	81	86	90	96	79	94	104	112	118	127	97	115	128	137	145	156	68	74	78	81	83	86
20,000	90	104	112	119	125	133	108	128	141	151	160	172	131	155	172	184	195	210	98	107	112	116	119	123
30,000	103	118	128	136	142	151	123	145	159	171	180	194	148	175	193	207	219	235	113	123	129	133	137	142
40,000	114	130	142	150	157	167	135	158	175	187	197	212	162	191	211	226	239	257	126	137	144	148	152	158
50,000	123	141	153	162	170	180	145	171	188	201	212	228	174	205	227	243	257	276	137	149	156	162	166	172
60,000	131	151	164	173	181	192	154	181	200	214	226	242	185	218	240	258	272	292	147	160	168	174	178	185
70,000	139	160	173	183	192	203	163	191	210	225	237	255	195	229	253	271	286	307	157	170	178	184	189	196
80,000	146	168	182	192	201	214	171	200	220	236	248	267	204	240	264	283	299	321	165	179	188	194	200	207
90,000	153	175	190	201	210	223	178	209	229	245	259	277	212	249	275	294	311	333	173	188	197	204	209	217
100,000	162	185	200	212	222	235	187	220	241	258	272	292	223	262	289	309	326	350	183	199	209	216	222	230
120,000	173	198	214	227	237	251	200	234	257	274	289	310	237	278	306	328	346	371	197	214	224	232	238	247
140,000	183	209	227	240	251	266	211	247	271	289	305	327	250	293	323	345	364	391	209	227	238	247	253	262
160,000	193	220	238	252	264	279	221	258	284	303	319	342	262	307	337	361	381	408	221	240	251	260	267	276
180,000	201	230	249	264	276	292	231	269	296	316	333	356	272	319	351	376	396	425	231	251	264	273	280	290
200,000	211	241	260	275	288	305	240	281	308	329	346	371	284	332	365	391	412	442	242	263	276	286	293	304
225,000	220	252	272	288	301	319	251	293	321	343	361	387	295	346	380	407	429	459	254	276	290	300	308	319
250,000	229	262	283	300	313	332	261	304	333	356	375	401	307	359	394	422	444	476	265	288	302	313	321	332
275,000	238	272	294	311	325	344	270	315	345	368	388	415	317	371	407	436	459	492	276	299	314	325	334	346
300,000	288	329	355	375	392	415	323	376	412	439	462	494	377	441	483	516	544	582	337	366	384	397	408	422