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Optional State Sales Tax Tables

For use in preparing
2004 Returns



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Purpose

We are providing this publication so you can figure your deduction for state and local general sales taxes using the Optional State Sales Tax Tables. A general sales tax is a sales tax imposed at one rate with respect to the retail sale of a broad range of classes of items. In addition, certain selective sales taxes (sales taxes imposed at a different rate on certain selected items) are deductible as general sales taxes, as explained below.

Introduction

New for 2004, you can elect to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A (Form 1040). You cannot deduct both. Generally, to figure your state and local general sales tax deduction, you can use either your actual expenses or the Optional State Sales Tax Tables contained in this publication.

Actual expenses. Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2004 only if the tax rate was the same as the general sales tax rate. Do not include sales taxes paid on items used in your trade or business.

Rate less than general rate. Sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate.

Rate more than general rate. Sales taxes on motor vehicles also are deductible as a general sales tax if the tax rate was more than the general sales tax rate, but the tax is deductible only up to the amount of tax that would have been imposed at the general sales tax rate. Motor vehicles include:

- Cars,
- Motorcycles,
- Motor homes,
- Recreational vehicles,
- Sport utility vehicles,
- Trucks,
- Vans, and
- Off-road vehicles.

Also include any state and local general sales taxes paid for a leased motor vehicle.



You must keep your actual receipts showing general sales taxes paid to use this method.

Optional State Sales Tax Tables. Instead of using your actual expenses, you can use the Optional State Sales Tax Tables on pages 3 through 5 to figure your state and local general sales tax deduction. You may also be able to add the following items to the table amount.

- Local general sales taxes if your locality imposes a general sales tax.
- State and local general sales taxes paid on certain specified items.

How To Use the Optional State Sales Tax Tables

To figure your state and local general sales tax deduction using the Optional State Sales Tax Tables, follow Steps 1 through 5 and complete the worksheet below.



If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes, **and** your spouse elects to use the Optional State Sales Tax Tables, you also must use the tables to figure your state and local general sales tax deduction.

Step 1. Find the state where you lived in 2004 in the Optional State Sales Tax Tables shown on pages 3 through 5. But see *What If You Lived in More Than One Place*, on page 3, if applicable.

Step 2. Read down the “At least – But less than” columns for your state and find the line that includes your 2004 total available income. Total available income is the amount shown on your Form 1040, line 37, plus any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans’ benefits.
- Nontaxable combat pay.
- Workers’ compensation.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.

- Public assistance payments.

Note. If your filing status is married filing separately, use your own total available income. Follow the above instructions, beginning with the amount shown on your Form 1040, line 37.

Step 3. Go to the column that includes the total number of exemptions you claimed on your Form 1040, line 6d. Enter the amount from that column on line 1 of the worksheet below.

Step 4. If your locality imposes a general sales tax, complete lines 2a through 2d of the worksheet below. Otherwise, skip lines 2a through 2c of the worksheet, enter -0- on line 2d, and go to line 3. If your local general sales tax rate changed during 2004, use a prorated amount, based on the number of days each rate was in effect, to figure the amount to enter on line 2a.



During 2004, the general sales tax rate for Arkansas, California, and Virginia increased. If you were a resident of one of these states, enter the applicable general sales tax rate as a decimal on line 2b of the worksheet below: Arkansas, 5.9% (.059); California, 6.1% (.061); Virginia, 3.7% (.037).

Example. State A imposes a 6.5% (.065) general sales tax. City B in State A imposes an additional 0.5% (.005) general sales tax. To figure your local general sales taxes, enter .005 (the local general sales tax rate) on line 2a of the worksheet below. Enter .065 (the state general sales tax rate) on line 2b. Divide the amount on line 2a (.005) by the amount on line 2b (.065) and enter the result (.077) on line 2c. If the amount on line 1 of the worksheet is \$1,000, multiply this amount by the amount on line 2c (.077) and enter the result, \$77, on line 2d.

Step 5. Enter on line 3 of the worksheet below any state and local general sales taxes paid on the following specified items.

- A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include

State and Local General Sales Tax Deduction Worksheet

(Using the Optional State Sales Tax Tables)

(Keep for Your Records)

1. State general sales taxes. See <i>Step 1</i> through <i>Step 3</i> above	1. _____
2a. Local general sales tax rate. If zero, skip lines 2a through 2c, enter -0- on line 2d, and go to line 3	2a. _____
2b. State general sales tax rate	2b. _____
2c. Divide line 2a by line 2b. Enter the result as a decimal (rounded to at least three places)	2c. _____
2d. Local general sales taxes. Multiply line 1 by line 2c	2d. _____
3. General sales taxes paid on specified items, if any. See <i>Step 5</i> above	3. _____
4. Deduction for general sales taxes. Add lines 1, 2d, and 3. Enter the result here and on Schedule A (Form 1040), line 5, and be sure to check box b on that line	4. _____
Note. If you elect to deduct general sales taxes, you cannot deduct your state and local income taxes.	

2004 Optional State Sales Tax Tables (Continued)

Income		Exemptions					Exemptions					Exemptions					Exemptions									
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
		Indiana	Iowa	Kansas	Kentucky																					
\$0	\$20,000	375	431	467	495	518	550	304	348	377	399	417	442	390	464	514	553	585	631	337	388	421	446	467	496	
20,000	30,000	489	561	608	644	673	714	400	457	494	523	546	578	496	589	652	700	741	798	441	507	549	582	609	646	
30,000	40,000	566	648	702	743	776	823	465	530	573	606	632	669	566	671	742	797	843	907	511	586	635	673	704	747	
40,000	50,000	631	722	782	828	865	917	520	593	641	677	707	748	626	741	819	879	929	999	572	655	709	751	785	833	
50,000	60,000	691	789	854	904	944	1001	570	650	702	741	774	819	679	803	887	952	1006	1082	626	716	776	821	858	910	
60,000	70,000	744	849	919	972	1015	1076	616	701	757	799	834	882	727	858	948	1017	1074	1155	675	772	835	884	924	979	
70,000	80,000	794	906	980	1036	1082	1146	658	749	808	854	891	942	771	910	1004	1078	1138	1223	721	824	892	943	986	1045	
80,000	90,000	839	957	1035	1094	1142	1210	696	792	855	902	941	995	811	957	1055	1132	1195	1284	762	871	942	997	1041	1103	
90,000	100,000	882	1006	1088	1150	1200	1271	734	834	900	950	991	1047	849	1001	1104	1184	1250	1343	802	916	991	1048	1095	1160	
100,000	120,000	940	1071	1157	1223	1277	1351	783	889	959	1012	1056	1116	900	1060	1168	1252	1322	1420	855	976	1055	1116	1166	1234	
120,000	140,000	1016	1157	1250	1321	1379	1459	848	963	1038	1095	1142	1207	966	1138	1253	1343	1417	1521	925	1056	1141	1206	1260	1334	
140,000	160,000	1085	1234	1333	1408	1469	1554	906	1029	1109	1169	1219	1288	1026	1206	1328	1423	1501	1611	988	1127	1217	1287	1343	1422	
160,000	180,000	1150	1308	1411	1490	1555	1645	962	1091	1176	1240	1293	1365	1082	1272	1399	1499	1581	1696	1048	1194	1290	1363	1423	1506	
180,000	200,000	1211	1377	1485	1568	1636	1730	1015	1150	1239	1307	1362	1438	1135	1333	1466	1570	1656	1776	1104	1258	1359	1436	1498	1585	
200,000 or more		1483	1682	1813	1913	1994	2107	1249	1413	1520	1602	1669	1761	1367	1601	1759	1881	1983	2125	1355	1541	1662	1755	1831	1936	
Income		Louisiana					Maine					Maryland					Massachusetts									
\$0	\$20,000	216	247	268	283	296	313	264	301	325	344	359	379	241	280	306	326	343	366	279	315	339	357	372	392	
20,000	30,000	282	322	349	369	385	408	352	400	432	456	475	502	326	378	413	440	462	493	370	418	449	473	492	519	
30,000	40,000	327	373	403	426	445	470	411	467	504	532	554	586	384	445	486	517	543	579	432	487	524	551	573	604	
40,000	50,000	365	416	449	475	496	524	463	525	566	597	623	658	435	504	549	585	614	654	485	547	588	618	643	677	
50,000	60,000	399	455	491	519	541	573	509	578	622	656	684	723	481	557	607	646	678	722	534	602	646	679	706	744	
60,000	70,000	430	489	528	558	582	616	551	625	673	710	740	781	523	605	659	701	736	784	578	651	698	734	763	804	
70,000	80,000	459	522	564	595	621	657	591	670	721	760	792	836	563	650	709	754	791	842	619	697	748	786	817	860	
80,000	90,000	485	551	595	628	656	693	627	710	765	806	840	886	599	692	753	801	840	895	656	739	792	832	865	911	
90,000	100,000	510	580	626	661	689	728	662	749	806	850	885	934	634	732	797	847	888	946	692	779	835	878	912	960	
100,000	120,000	543	617	666	703	733	775	708	801	862	908	946	988	680	785	854	908	952	1014	740	832	892	937	974	1025	
120,000	140,000	587	667	719	759	792	837	770	870	936	986	1027	1083	743	856	932	990	1038	1105	804	904	968	1017	1057	1112	
140,000	160,000	626	711	767	809	844	892	825	932	1002	1056	1099	1159	799	920	1001	1063	1114	1186	861	967	1036	1088	1131	1189	
160,000	180,000	664	754	812	857	893	944	878	992	1066	1122	1168	1232	852	981	1067	1133	1188	1264	916	1028	1101	1156	1201	1263	
180,000	200,000	699	793	855	902	940	993	928	1047	1126	1185	1233	1300	903	1039	1130	1200	1257	1337	967	1086	1162	1221	1268	1333	
200,000 or more		855	969	1043	1100	1146	1209	1151	1297	1392	1465	1524	1605	1131	1299	1411	1497	1568	1667	1198	1342	1436	1506	1564	1643	
Income		Michigan					Minnesota					Mississippi					Missouri									
\$0	\$20,000	349	396	426	450	469	495	379	429	462	487	508	536	510	607	673	724	766	826	323	385	427	460	488	527	
20,000	30,000	448	507	545	575	599	632	495	561	603	636	662	698	643	762	844	907	959	1033	409	487	539	580	614	662	
30,000	40,000	514	580	624	657	684	722	573	649	698	735	765	806	729	864	955	1026	1085	1167	466	553	612	658	697	751	
40,000	50,000	570	643	691	727	757	798	640	724	778	820	853	899	802	949	1049	1126	1191	1281	514	609	674	724	766	825	
50,000	60,000	621	699	751	790	822	867	701	792	851	896	933	983	868	1026	1133	1216	1285	1381	557	660	729	783	828	892	
60,000	70,000	666	749	804	846	880	927	755	853	916	964	1003	1057	926	1093	1207	1295	1368	1470	595	704	778	836	883	951	
70,000	80,000	708	796	854	898	934	984	806	910	978	1029	1071	1128	980	1157	1276	1369	1446	1554	631	746	824	885	935	1006	
80,000	90,000	746	838	899	945	983	1035	852	962	1033	1087	1130	1191	1029	1213	1338	1434	1515	1628	663	783	865	928	981	1055	
90,000	100,000	783	879	942	990	1030	1084	896	1011	1086	1142	1188	1252	1075	1267	1397	1498	1581	1699	694	819	904	970	1025	1102	
100,000	120,000	831	933	999	1050	1091	1148	955	1077	1156	1216	1265	1332	1137	1338	1475	1580	1668	1792	735	866	955	1025	1083	1164	
120,000	140,000	896	1004	1074	1128	1173	1234	1033	1164	1250	1314	1367	1439	1218	1432	1577	1690	1783	1914	789	929	1024	1098	1159	1246	
140,000	160,000	953	1067	1141	1198	1245	1309	1102	1242	1333	1401	1457	1534	1290	1515	1668	1786	1885	2023	837	984	1084	1162	1227	1318	
160,000	180,000	1007	1127	1205	1265	1313	1381	1168	1316	1412	1484	1543	1624	1358	1594	1754	1878	1981	2125	882	1037	1141	1223	1290	1386	
180,000	200,000	1059	1183	1264	1327	1378	1448	1231	1386	1486	1562	1624	1710	1421	1668	1834	1963	2070	2221	925	1086	1195	1280	1350	1450	
200,000 or more		1285	1431	1527	1600	1660	1744	1507	1695	1816	1908	1983	2085	1701	1990	2185	2336	2461	2637	1112	1301	1429	1529	1612	1728	
Income		Nebraska					Nevada					New Jersey					New Mexico									
\$0	\$20,000	318	363	392	414	432	457	304	355	389	415	437	467	317	367	400	425	446	475	371	439	484	519	548	589	
20,000	30,000	417	475	513	541	565	597	406	472	517	551	579	619	418	482	525	558	585	623	471	555	611	655	691	742	
30,000	40,000	484	550	594	627	654	691	474	551	603	643	675	721	485	560	610	647	679	722	536	631	695	744	785	842	
40,000	50,000	541	615	663	700	730	771	534	620	677	722	758	810	544	627	682	724	759	807	592	696	766	820	864	927	
50,000	60,000	593	674	726	766	799	844	588	682	745	794	834	890	597	688	748	794	831	884	641	753	829	887	935	1003	
60,000	70,000	639	726	782	825	860	908	636	738	806	858	901	961	644	742	806	856	896	953	686	805	885	947	998	1069	
70,000	80,000	683	775	835	881	918	970	682	79																	

2004 Optional State Sales Tax Tables (Continued)

Income		Exemptions						Exemptions						Exemptions						Exemptions					
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
At least	But less than	Oklahoma						Pennsylvania						Rhode Island						South Carolina					
\$0	\$20,000	327	388	430	462	489	527	284	328	357	380	398	424	302	342	368	387	403	425	379	449	496	533	563	606
20,000	30,000	412	487	539	578	612	658	382	440	478	508	532	566	403	455	489	515	536	565	481	568	627	672	710	763
30,000	40,000	468	552	609	654	691	744	448	516	561	595	623	663	472	532	571	601	625	659	547	646	712	764	806	866
40,000	50,000	515	607	669	718	759	816	506	582	632	671	702	746	531	598	642	676	703	740	604	712	785	841	888	953
50,000	60,000	557	656	723	775	818	879	558	642	697	739	774	822	585	658	706	743	773	814	655	771	849	910	960	1031
60,000	70,000	595	699	770	825	871	936	605	696	755	801	838	890	633	712	764	803	835	880	700	823	906	971	1024	1099
70,000	80,000	630	739	814	872	920	988	650	747	811	859	899	955	678	763	819	861	895	942	742	872	960	1028	1085	1164
80,000	90,000	661	775	853	913	964	1035	691	793	860	912	954	1013	719	809	868	912	948	998	780	916	1008	1079	1138	1221
90,000	100,000	691	810	891	954	1006	1080	730	838	909	963	1008	1070	759	854	915	962	1000	1053	816	958	1054	1128	1190	1276
100,000	120,000	731	855	940	1006	1061	1139	782	897	973	1031	1079	1145	812	913	978	1028	1068	1124	864	1014	1114	1193	1257	1348
120,000	140,000	784	915	1005	1075	1134	1216	852	977	1059	1122	1173	1245	882	991	1062	1116	1160	1220	927	1087	1194	1278	1347	1443
140,000	160,000	830	968	1063	1136	1198	1284	915	1048	1135	1203	1258	1335	945	1061	1137	1194	1241	1306	983	1152	1265	1353	1426	1527
160,000	180,000	874	1019	1117	1194	1258	1348	975	1116	1209	1280	1339	1420	1005	1128	1208	1269	1319	1387	1036	1213	1332	1424	1500	1607
180,000	200,000	916	1066	1168	1248	1315	1409	1031	1180	1278	1354	1415	1501	1062	1191	1276	1340	1392	1464	1086	1271	1395	1491	1570	1682
200,000 or more		1098	1272	1391	1484	1561	1670	1285	1468	1588	1681	1756	1862	1314	1472	1575	1653	1717	1805	1306	1523	1670	1783	1876	2008
Income		South Dakota						Tennessee						Texas						Utah					
\$0	\$20,000	263	319	358	388	414	450	506	601	666	717	758	817	375	427	461	487	509	538	345	411	456	491	521	562
20,000	30,000	344	417	466	505	538	585	628	745	824	886	937	1008	488	555	599	633	660	697	437	520	576	620	657	708
30,000	40,000	399	482	539	584	621	674	708	838	926	995	1052	1132	564	641	691	730	761	804	498	592	655	705	746	804
40,000	50,000	446	537	601	650	692	751	775	916	1012	1086	1148	1235	629	714	770	812	847	895	550	652	722	776	821	884
50,000	60,000	488	588	656	711	756	820	835	986	1088	1168	1233	1326	687	780	841	887	925	976	596	707	781	840	888	956
60,000	70,000	526	633	706	764	813	882	887	1047	1155	1239	1309	1407	740	840	904	954	994	1049	637	755	834	896	947	1020
70,000	80,000	562	675	753	815	867	940	937	1105	1218	1306	1379	1482	789	895	964	1017	1059	1118	676	800	884	949	1003	1079
80,000	90,000	594	713	796	860	915	991	981	1155	1273	1365	1441	1548	834	945	1018	1073	1118	1180	711	840	928	996	1053	1132
90,000	100,000	625	750	836	904	961	1042	1023	1204	1327	1422	1501	1612	877	994	1070	1127	1174	1239	744	879	970	1041	1100	1183
100,000	120,000	666	799	890	962	1022	1108	1078	1268	1397	1496	1579	1695	933	1057	1138	1199	1249	1318	787	929	1026	1100	1163	1250
120,000	140,000	721	864	962	1039	1104	1195	1151	1353	1489	1594	1682	1805	1009	1142	1229	1294	1348	1422	845	997	1099	1179	1245	1339
140,000	160,000	770	921	1025	1107	1176	1273	1216	1427	1570	1681	1773	1902	1076	1217	1309	1379	1436	1515	897	1056	1164	1248	1318	1416
160,000	180,000	816	976	1086	1172	1245	1347	1277	1498	1647	1762	1858	1993	1140	1289	1386	1460	1520	1603	945	1113	1226	1314	1387	1490
180,000	200,000	860	1028	1143	1234	1310	1417	1334	1563	1718	1838	1938	2078	1200	1357	1459	1536	1599	1686	991	1166	1284	1376	1452	1559
200,000 or more		1055	1257	1395	1504	1596	1725	1583	1850	2030	2169	2284	2446	1467	1656	1779	1872	1948	2052	1192	1398	1537	1645	1735	1861
Income		Vermont						Virginia						Washington						West Virginia					
\$0	\$20,000	259	300	327	348	365	389	270	322	357	385	408	440	389	439	471	496	516	543	493	585	646	694	734	789
20,000	30,000	352	406	442	470	493	525	345	411	455	490	519	559	500	564	605	636	662	696	622	736	812	872	921	990
30,000	40,000	416	479	521	554	581	618	395	470	520	559	592	638	574	647	694	729	758	797	706	835	921	988	1043	1121
40,000	50,000	471	543	590	627	657	699	438	520	575	618	654	704	637	717	769	808	840	883	778	918	1013	1086	1146	1231
50,000	60,000	522	601	653	693	726	772	476	564	624	670	709	763	694	780	836	879	913	960	842	993	1094	1173	1238	1329
60,000	70,000	568	653	710	753	789	839	510	604	667	717	758	816	744	837	896	942	978	1029	899	1059	1166	1250	1319	1416
70,000	80,000	612	703	764	810	849	902	542	641	708	761	804	865	791	890	953	1001	1040	1093	952	1121	1234	1322	1395	1497
80,000	90,000	651	748	812	862	902	959	571	675	745	800	845	909	834	937	1004	1054	1095	1151	999	1176	1294	1386	1462	1569
90,000	100,000	690	792	859	912	955	1014	598	707	780	837	885	952	875	983	1052	1105	1148	1206	1045	1229	1352	1448	1527	1639
100,000	120,000	741	850	922	978	1024	1088	635	749	827	887	937	1007	929	1043	1116	1172	1217	1279	1105	1298	1428	1529	1612	1729
120,000	140,000	809	928	1006	1067	1117	1186	683	805	888	952	1006	1081	1000	1123	1201	1261	1309	1376	1184	1390	1528	1636	1725	1849
140,000	160,000	871	998	1082	1147	1200	1274	726	855	942	1010	1067	1146	1064	1193	1277	1340	1391	1462	1254	1471	1617	1730	1824	1955
160,000	180,000	930	1065	1154	1223	1280	1359	767	902	994	1065	1125	1208	1124	1261	1349	1415	1469	1543	1320	1548	1701	1819	1917	2055
180,000	200,000	986	1128	1223	1296	1355	1439	805	947	1043	1117	1179	1266	1181	1324	1416	1485	1542	1619	1383	1620	1779	1903	2005	2148
200,000 or more		1238	1414	1531	1620	1694	1797	974	1142	1256	1344	1417	1520	1431	1602	1712	1795	1862	1955	1656	1935	2123	2268	2388	2556
Income		Wisconsin						Wyoming																	
\$0	\$20,000	293	334	360	380	396	419	337	401	445	479	507	547	428	508	563	605	640	689	487	578	640	687	727	783
20,000	30,000	388	440	475	501	522	551	428	508	563	605	640	689	538	637	705	757	800	861	538	637	705	757	800	861
30,000	40,000	452	513	552	582	607	641	487	578	640	687	727	783	583	690	763	819	866	932	623	737	814	874	924	994
40,000	50,000	507	575	619	652	680	718	538	637	705	757	800	861	661	781	863	926	978	1052	695	821	906	972	1026	1104
50,000	60,000	557	631	679	716	746	787	583	690	763	819	866	932	727	858	947	1016	1073	1153	727	858	947	1016	1073	1153
60,000	70,000	602	681	733	773	805	849	623	737	814	874	924	994	770	908	1001	1074	1134	1219	826	974	1073	1150	1215	1305
70,000	80,000	644	729	785	827	861	908	661	781	863	926	978	1052	876	1032	1									