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2024

Instructions for Schedule A



Itemized Deductions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Schedule A (Form 1040) and its instructions, such as legislation enacted after they were published, go to IRS.gov/ScheduleA.

What's New

Standard mileage rates. The standard mileage rate allowed for operating expenses for a car when you use it for medical reasons is 21 cents a mile. The rate for use of your vehicle to do volunteer work for certain charitable organizations remains at 14

General Instructions

Use Schedule A (Form 1040) to figure your itemized deductions. In most cases, your federal income tax will be less if you take the larger of your itemized deductions or your standard deduction.

If you itemize, you can deduct a part of your medical and dental expenses, and amounts you paid for certain taxes, interest, contributions, and other expenses. You can also deduct certain casualty and theft losses.

If you and your spouse paid expenses jointly and are filing separate returns for 2024, see Pub. 504 to figure the portion of joint expenses that you can claim as itemized deductions.



Don't include on Schedule A items deducted elsewhere. such as on Form 1040, Form 1040-SR, or Schedule C, on E, or F.

Specific Instructions Medical and Dental Expenses

You can deduct only the part of your medical and dental expenses that exceeds 7.5% of the amount of your adjusted gross income on Form 1040 or 1040-SR, line 11.



If you received a distribution from a health savings account or a medical savings account in 2024, see Pub. CAUTION 969 to figure your deduction.

Deceased taxpayer. Certain medical expenses paid out of a deceased taxpayer's estate can be claimed on the deceased taxpayer's final return. See Pub. 502 for details.

More information. Pub. 502 discusses the types of expenses you can and can't deduct. It also explains when you can deduct capital expenses and special care expenses for disabled persons.

Examples of Medical and Dental Payments You Can Include in Calculating Your Total Medical **Expenses**

To the extent you weren't reimbursed in calculating your total medical expenses, you can include what you paid for:

- Insurance premiums for medical and dental care, including premiums for qualified long-term care insurance contracts as defined in Pub. 502. But see Limit on long-term care premiums you can deduct, later. Reduce the insurance premiums by any self-employed health insurance deduction you claimed on Schedule 1 (Form 1040), line 17. You can't include insurance premiums paid by making a pre-tax reduction to your employee compensation because these amounts are already being excluded from your income by not being included in box 1 of your Form(s) W-2. If you are a retired public safety officer, you can't include any premiums you paid to the extent they were paid for with a tax-free distribution from your retirement plan.
- Prescription medicines or insulin.
- · Acupuncturists, chiropractors, dentists, eye doctors, medical doctors, occupational therapists, osteopathic doctors, physical therapists, podiatrists, psychiatrists, psychoanalysts (medical care only), and psychologists.
- Medical examinations, X-ray and laboratory services, and insulin treatments your doctor ordered.
- Diagnostic tests, such as a full-body scan, pregnancy test, or blood sugar test kit.
- Nursing help (including your share of the employment taxes paid). If you paid someone to do both nursing and housework, you can deduct only the cost of the nursing help.
- · Hospital care (including meals and lodging), clinic costs, and
- Qualified long-term care services (see Pub. 502).
- The supplemental part of Medicare insurance (Medicare Part B).
- The premiums you pay for Medicare Part D insurance.
- A program to stop smoking and for prescription medicines to alleviate nicotine withdrawal.
- A weight-loss program as treatment for a specific disease (including obesity) diagnosed by a doctor.
- Medical treatment at a center for drug or alcohol addiction.
- Medical aids such as eyeglasses, contact lenses, hearing aids, braces, crutches, wheelchairs, and guide dogs, including the cost of maintaining them.
- Surgery to improve defective vision, such as laser eye surgery or radial keratotomy.
- Lodging expenses (but not meals) while away from home to receive medical care provided by a physician in a hospital or a medical care facility related to a hospital, provided there was no significant element of personal pleasure, recreation, or vacation in the travel. Don't deduct more than \$50 a night for each person who meets the requirements in Pub. 502 under Lodging.
- Ambulance service and other travel costs to get medical care. If you used your own car, you can include what you spent for gas and oil to go to and from the place you received the care; or you can include 21 cents a mile. Add parking and tolls to the amount you claim under either method.
- Cost of breast pumps and supplies that assist lactation.

 Personal protective equipment (such as masks, hand sanitizer and sanitizing wipes), for the primary purpose of preventing the spread of Coronavirus.

Limit on long-term care premiums you can include. The amount you can include for qualified long-term care insurance contracts (as defined in Pub. 502) depends on the age, at the end of 2024, of the person for whom the premiums were paid. See the following chart for details.

IF the person was, at the end of 2024, age	THEN the most you can include is
40 or under	\$ 470
41–50	\$ 880
51–60	\$ 1,760
61–70	\$ 4,710
71 or older	\$ 5,880

Examples of Medical and Dental Payments You Can't Include

- The cost of diet food.
- Cosmetic surgery unless it was necessary to improve a deformity related to a congenital abnormality, an injury from an accident or trauma, or a disfiguring disease.
- · Life insurance or income protection policies.
- The Medicare tax on your wages and tips or the Medicare tax paid as part of the self-employment tax or household employment taxes.



If you were age 65 or older but not entitled to social security benefits, you can include premiums you voluntarily paid for Medicare Part A coverage.

- Nursing care for a healthy baby. But you may be able to take a credit for the amount you paid. See the Instructions for Form 2441.
- Illegal operations or drugs.
- Imported drugs not approved by the U.S. Food and Drug Administration (FDA). This includes foreign-made versions of U.S.-approved drugs manufactured without FDA approval.
- Nonprescription medicines, other than insulin (including nicotine gum and certain nicotine patches).
- Travel your doctor told you to take for rest or a change.
- Funeral, burial, or cremation costs.

Line 1

Medical and Dental Expenses

Enter the total of your medical and dental expenses, after you reduce these expenses by any payments received from insurance or other sources. See *Reimbursements*, later.

If advance payments of the premium tax credit were made, or you think you may be eligible to claim a premium tax credit, fill out Form 8962 before filling out Schedule A, line 1. See Pub. 502 for how to figure your medical and dental expenses deduction.



Don't forget to include insurance premiums you paid for medical and dental care. However, if you claimed the self-employed health insurance deduction on Schedule

1 (Form 1040), line 17, reduce the premiums by the amount on line 17.

Whose medical and dental expenses can you include? You can include medical and dental bills you paid in 2024 for anyone

who was one of the following either when the services were provided or when you paid for them.

- Yourself and your spouse.
- All dependents you claim on your return.
- Your child whom you don't claim as a dependent because of the rules for children of divorced or separated parents. See *Child* of divorced or separated parents in Pub. 502 for more information
- Any person you could have claimed as a dependent on your return except that person received \$5,050 or more of gross income or filed a joint return.
- Any person you could have claimed as a dependent except that you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2024 return.

Example. You provided over half of your parent's support but can't claim your parent as a dependent because they received wages of \$5,050 in 2024. You can include on line 1 any medical and dental expenses you paid in 2024 for your parent.

Insurance premiums for certain nondependents. You may have a medical or dental insurance policy that also covers an individual who isn't your dependent (for example, a nondependent child under age 27). You can't deduct any premiums attributable to this individual, unless this individual is a person described under Whose medical and dental expenses can you include, earlier. However, if you had family coverage when you added this individual to your policy and your premiums didn't increase, you can enter on line 1 the full amount of your medical and dental insurance premiums. See Pub. 502 for more information.

Reimbursements. If your insurance company paid the provider directly for part of your expenses, and you paid only the amount that remained, include on line 1 only the amount you paid. If you received a reimbursement in 2024 for medical or dental expenses you paid in 2024, reduce your 2024 expenses by this amount. If you received a reimbursement in 2024 for prior year medical or dental expenses, don't reduce your 2024 expenses by this amount. However, if you deducted the expenses in the earlier year and the deduction reduced your tax, you must include the reimbursement in income on Schedule 1 (Form 1040), line 8z. See Pub. 502 for details on how to figure the amount to include.

Cafeteria plans. You can't deduct amounts that have already been excluded from your income, so don't include on line 1 insurance premiums paid by an employer-sponsored health insurance plan (cafeteria plan) unless the premiums are included in box 1 of your Form(s) W-2. Also, don't include any other medical and dental expenses paid by the plan unless the amount paid is included in box 1 of your Form(s) W-2.

Taxes You Paid

Taxes You Can't Deduct

- Federal income and most excise taxes.
- Social security, Medicare, federal unemployment (FUTA), and railroad retirement (RRTA) taxes.
- Customs duties.
- Federal estate and gift taxes. However, see <u>Line 16</u>, later, if you had income in respect of a decedent.
- Certain state and local taxes, including tax on gasoline, car inspection fees, assessments for sidewalks or other improvements to your property, tax you paid for someone else, and license fees (for example, marriage, driver's, and pet).
- Foreign personal or real property taxes.

Line 5

The deduction for state and local taxes is generally limited to \$10,000 (\$5,000 if married filing separately). State and local

taxes subject to this limit are the taxes that you include on lines 5a, 5b, and 5c.

Safe harbor for certain charitable contributions made in exchange for a state or local tax credit. If you made a charitable contribution in exchange for a state or local tax credit and your charitable contribution deduction must be reduced as a result of receiving or expecting to receive the tax credit, you may qualify for a safe harbor that allows you to treat some or all of the disallowed charitable contribution as a payment of state and local taxes.

The safe harbor applies if you meet the following conditions.

- 1. You made a cash contribution to an entity described in section 170(c).
- In return for the cash contribution, you received a state or local tax credit.
- 3. You must reduce your charitable contribution amount by the amount of the state or local tax credit you receive.

If you meet these conditions, and to the extent you apply the state or local tax credit to this or a prior year's state or local tax liability, you may include this amount on line 5a, 5b, or 5c, whichever is appropriate. To the extent you apply a portion of the credit to offset your state or local tax liability in a subsequent year (as permitted by law), you may treat this amount as state or local tax paid in the year the credit is applied.

For more information about this safe harbor and examples, see Treas. Reg. 1.164-3(j).

U.S. territory taxes. Include taxes imposed by a U.S. territory with your state and local taxes on lines 5a, 5b, and 5c. However, don't include any U.S. territory taxes you paid that are allocable to excluded income.



You may want to take a credit for U.S. territory tax instead of a deduction. See the instructions for Schedule 3 (Form 1040), line 1, for details.

Line 5a



You can elect to deduct state and local general sales taxes instead of state and local income taxes. You can't deduct both.

State and Local Income Taxes

If you don't elect to deduct general sales taxes, include on line 5a the state and local income taxes listed next.

- State and local income taxes withheld from your salary during 2024. Your Form(s) W-2 will show these amounts. Forms W-2G, 1099-G, 1099-R, 1099-MISC, and 1099-NEC may also show state and local income taxes withheld; however, don't include on line 5a any withheld taxes you deducted on other forms, such as Schedule C, E or F.
- State and local income taxes paid in 2024 for a prior year, such as taxes paid with your 2023 state or local income tax return. Don't include penalties or interest.
- State and local estimated tax payments made during 2024, including any part of a prior year refund that you chose to have credited to your 2024 state or local income taxes.
- Mandatory contributions you made to the California, New Jersey, or New York Nonoccupational Disability Benefit Fund, Rhode Island Temporary Disability Benefit Fund, or Washington State Supplemental Workmen's Compensation Fund.
- Mandatory contributions to the Alaska, California, New Jersey, or Pennsylvania state unemployment fund.
- Mandatory contributions to state family leave programs, such as the New Jersey Family Leave Insurance (FLI) program and the California Paid Family Leave program.

Don't reduce your deduction by any:

- State or local income tax refund or credit you expect to receive for 2024; or
- Refund of, or credit for, prior year state and local income taxes you actually received in 2024. Instead, see the instructions for Schedule 1 (Form 1040), line 1.

State and Local General Sales Taxes

If you elect to deduct state and local general sales taxes instead of income taxes, you **must** check the box on line 5a. To figure your state and local general sales tax deduction, you can use either your actual expenses or the optional sales tax tables.

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2024 if the tax rate was the same as the general sales tax rate.

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

Motor vehicles. Sales taxes on motor vehicles are deductible as a general sales tax even if the tax rate was different than the general sales tax rate. However, if you paid sales tax on a motor vehicle at a rate higher than the general sales tax, you can deduct only the amount of the tax that you would have paid at the general sales tax rate on that vehicle. Include any state and local general sales taxes paid for a leased motor vehicle.

Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles.



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

Trade or business items. Don't include sales taxes paid on items used in your trade or business. Instead, go to the instructions for the form you are using to report business income and expenses to see if you can deduct these taxes.

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2024 for amounts paid in 2024, reduce your actual 2024 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2024 for prior year purchases, don't reduce your 2024 state and local general sales taxes by this amount. However, if you deducted your actual state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Schedule 1 (Form 1040), line 8z. See *Recoveries* in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the 2024 Optional State Sales Tax Table and the 2024 Optional Local Sales Tax Tables at the end of these instructions to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the State and Local General Sales Tax Deduction Worksheet or use the Sales Tax Deduction Calculator at *IRS.gov/SalesTax*.

State and Local General Sales Tax Deduction Worksheet—Line 5a



Instead of using this worksheet, you can find your deduction by using the Sales Tax Deduction Calculator at IRS.gov/SalesTax.

Before you begin: See the instructions for line 1 of the worksheet if you:	
✓ Lived in more than one state during 2024, or	
✓ Had any nontaxable income in 2024.	
Enter your state general sales taxes from the 2024 Optional State Sales Tax Table	4
	'-
Next. If, for all of 2024, you 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.	
2. Did you live in Alabama, Alaska, Arizona, Arkansas, Colorado, Georgia, Illinois, Kansas, Louisiana, Mississippi, Missouri, New York, North Carolina, South Carolina, Tennessee, Utah, or Virginia in 2024?	
No. Enter -0	
}	_
Yes. Enter your base local general sales taxes from the 2024 Optional Local Sales Tax Tables.	
3. Did your locality impose a local general sales tax in 2024? Residents of California and Nevada, see the instructions for line 3 of the worksheet.	
No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7.	
Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2024, see the instructions for line 3 of the worksheet	
4. Did you enter -0- on line 2?	
No. Skip lines 4 and 5 and go to line 6.	
Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0	_
5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	
6. Did you enter -0- on line 2?	
No. Multiply line 2 by line 3.	
Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2024, see the instructions for line 6 of the worksheet.	6.
7. Enter your state and local general sales taxes paid on specified items, if any. See the instructions for line 7 of the worksheet	· 7.
8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5a. Be sure to check the box on that line	. 8

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 sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.

Instructions for the State and Local General Sales Tax Deduction Worksheet

Line 1. If you lived in the same state for all of 2024, enter the applicable amount, based on your 2024 income and family size, from the 2024 Optional State Sales Tax Table for your state. Read down the "At least–But less than" columns for your state and find the line that includes your 2024 income. If married filing separately, don't include your spouse's income.

Note. The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include your spouse in family size only in certain circumstances, which are described in Pub. 501.

Income. Your 2024 income is the amount shown on your Form 1040 or 1040-SR, line 11, **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.
 Don't include rollovers.
- Public assistance payments.

What if you lived in more than one state? If you lived in more than one state during 2024, use the following steps to figure the amount to put on line 1 of the worksheet.

- 1. Look up the table amount for each state using the rules stated earlier. (If there is no table for a state, the table amount for that state is considered to be zero.)
- 2. Multiply the table amount of each state by a fraction, the numerator of which is the number of days you lived in the state during 2024 and the denominator of which is the total number of days in the year (366).
- 3. If you also lived in a locality during 2024 that imposed a local general sales tax, complete a separate worksheet for each state you lived in using the prorated amount from step (2) for that state on line 1 of its worksheet. Otherwise, combine the prorated table amounts from step (2) and enter the total on line 1 of a single worksheet.

Example. You lived in State A from January 1 through August 31, 2024 (244 days), and in State B from September 1 through December 31, 2024 (122 days). The table amount for State A is \$500. The table amount for State B is \$400. You would figure your state general sales tax as follows.

State A:	\$500 x 244/366 =	\$333
State B:	\$400 x 122/366 =	133
Total	=	\$466

If none of the localities in which you lived during 2024 imposed a local general sales tax, enter \$466 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$133 on line 1 of the State B worksheet.

Line 2. If you checked the "No" box, enter -0- on line 2, and go to line 3. If you checked the "Yes" box and lived in the same locality for all of 2024, enter the applicable amount, based on your 2024 income and family size, from the 2024 Optional Local Sales Tax Tables for your locality. Read down the "At least–But less than" columns for your locality and find the line that includes

your 2024 income. See the instructions for line 1 of the worksheet to figure your 2024 income. The family size column refers to the number of dependents listed on page 1 of Form 1040 or Form 1040-SR (and any continuation sheets) plus you and, if you are filing a joint return, your spouse. If you are married and not filing a joint return, you can include your spouse in family size only in certain circumstances, which are described in Pub. 501

What if you lived in more than one locality? If you lived in more than one locality during 2024, look up the table amount for each locality using the rules stated earlier. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2024 and the denominator is the total number of days in the year (366). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2024 (244 days), and in Locality 2 from September 1 through December 31, 2024 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1:	\$100 x 244/366 =	\$ 67
Locality 2:	\$150 x 122/366 =	50
Total	 	\$117

Line 3. If you lived in California, check the "No" box if your combined state and local general sales tax rate is 7.2500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 7.2500%.

If you lived in Nevada, check the "No" box if your combined state and local general sales tax rate is 6.8500%. Otherwise, check the "Yes" box and include on line 3 only the part of the combined rate that is more than 6.8500%.

What if your local general sales tax rate changed during 2024? If you checked the "Yes" box and your local general sales tax rate changed during 2024, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2024 and the denominator is the total number of days in the year (366). Enter the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2024 (274 days). The rate increased to 1.75% for the period from October 1 through December 31, 2024 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 –		
September 30:	1.00 x 274/366 =	0.749
October 1 –		
December 31:	1.75 x 92/366 =	0.440
Total	=	1.189

What if you lived in more than one locality in the same state during 2024? Complete a separate worksheet for lines 2

through 6 for each locality in your state if you lived in more than one locality in the same state during 2024 and each locality didn't have the same local general sales tax rate.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the 2024 Optional Local Sales Tax Tables to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2024 and the denominator is the total number of days in the year (366).

Example. You lived in Locality 1 from January 1 through August 31, 2024 (244 days), and in Locality 2 from September 1 through December 31, 2024 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.667" on line 3 for the Locality 1 worksheet and "0.583" for the Locality 2 worksheet, figured as follows.

1.00 x 244/366 = Locality 1: 0.667 1.75 x 122/366 = 0.583 Locality 2:

Line 6. If you lived in more than one locality in the same state during 2024, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2024. If you checked the "Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

- 1. 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 the amount of tax you would have paid at the general sales tax
- 2. An aircraft or boat, but only if the tax rate was the same as the general sales tax rate.
- 3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.
- a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.
- b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.
- c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Don't include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2024, see *Refund of general sales taxes*, earlier.

Line 5b

State and Local Real Estate Taxes



If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program, see Pub. 530 for the amount you can include on line 5b.

Enter on line 5b the state and local taxes you paid on real estate you own that wasn't used for business, but only if the taxes are assessed uniformly at a like rate on all real property throughout the community, and the proceeds are used for general community or governmental purposes. Pub. 530 explains the deductions homeowners can take.

Don't include the following amounts on line 5b.

- Foreign taxes you paid on real estate.
- Itemized charges for services to specific property or persons (for example, a \$20 monthly charge per house for trash collection, a \$5 charge for every 1,000 gallons of water consumed, or a flat charge for mowing a lawn that had grown higher than permitted under a local ordinance).
- Charges for improvements that tend to increase the value of your property (for example, an assessment to build a new sidewalk). The cost of a property improvement is added to the basis of the property. However, a charge is deductible if it is used only to maintain an existing public facility in service (for example, a charge to repair an existing sidewalk, and any interest included in that charge).

If your mortgage payments include your real estate taxes, you can include only the amount the mortgage company actually paid to the taxing authority in 2024.

If you sold your home in 2024, any real estate tax charged to the buyer should be shown on your settlement statement and in box 6 of any Form 1099-S you received. This amount is considered a refund of real estate taxes. See Refunds and rebates, later. Any real estate taxes you paid at closing should be shown on your settlement statement.



You must look at your real estate tax bill to decide if any nondeductible itemized charges, such as those listed CAUTION earlier, are included in the bill. If your taxing authority (or

lender) doesn't furnish you a copy of your real estate tax bill, ask

Prepayment of next year's property taxes. Only taxes paid in 2024 and assessed prior to 2025 can be deducted for 2024. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.

Refunds and rebates. If you received a refund or rebate in 2024 of real estate taxes you paid in 2024, reduce your deduction by the amount of the refund or rebate. If you received a refund or rebate in 2024 of real estate taxes you paid in an earlier year, don't reduce your deduction by this amount. Instead, you must include the refund or rebate in income on Schedule 1 (Form 1040), line 8z, if you deducted the real estate taxes in the earlier year and the deduction reduced your tax. See Recoveries in Pub. 525 for details on how to figure the amount to include in income.

Line 5c

State and Local Personal Property Taxes

Enter on line 5c the state and local personal property taxes you paid, but only if the taxes were based on value alone and were imposed on a yearly basis.

Example. You paid a yearly fee for the registration of your car. Part of the fee was based on the car's value and part was based on its weight. You can deduct only the part of the fee that was based on the car's value.

Prepayment of next year's property taxes. Only taxes paid in 2024 and assessed prior to 2025 can be deducted for 2024. State or local law determines whether and when a property tax is assessed, which is generally when the taxpayer becomes liable for the property tax imposed.

Line 6

Other Taxes

Enter only one total on line 6, but list the type and amount of each tax included. Include on this line income taxes you paid to a foreign country and generation-skipping tax (GST) imposed on certain income distributions.



You may want to take a credit for the foreign tax instead of a deduction. See the instructions for Schedule 3 (Form 1040), line 1, for details.

Don't include taxes you paid to a U.S. territory on this line; instead, include U.S. territory taxes on the appropriate state and local tax line.

Don't include federal estate tax on income in respect of a decedent on this line; instead, include it on line 16.

Interest You Paid

The rules for deducting interest vary, depending on whether the loan proceeds are used for business, personal, or investment activities. See Instructions for Form 8990 for more information about deducting business interest expenses. See Pub. 550 for more information about deducting investment interest expenses. You can't deduct personal interest. However, you can deduct qualified home mortgage interest (on your Schedule A) and interest on certain student loans (on Schedule 1 (Form 1040), line 21), as explained in Pub. 936 and Pub. 970.

If you use the proceeds of a loan for more than one purpose (for example, personal and business), you must allocate the interest on the loan to each use.

You allocate interest on a loan in the same way as the loan is allocated. You do this by tracing disbursements of the debt proceeds to specific uses. For more information on allocating mortgage interest, see Pub. 936.

In general, if you paid interest in 2024 that applies to any period after 2024, you can deduct only amounts that apply for 2024.

Use Schedule A to deduct qualified home mortgage interest and investment interest.

Line 8

Home Mortgage Interest



If you are a homeowner who received assistance under a State Housing Finance Agency Hardest Hit Fund program or an Emergency Homeowners' Loan program,

see Pub. 530 for the amount you can deduct on line 8a or 8b.

A home mortgage is any loan that is secured by your main home or second home, regardless of how the loan is labeled. It includes first and second mortgages, home equity loans, and refinanced mortgages.

A home can be a house, condominium, cooperative, mobile home, boat, or similar property. It must provide basic living accommodations including sleeping space, toilet, and cooking facilities.

A surviving spouse may deduct mortgage interest they pay after the decedent's death. To deduct mortgage interest paid by a decedent, see Form 1041 and Form 706 and their instructions.

Check the **box** on line 8 if you had one or more home mortgages in 2024 with an outstanding balance and you didn't use all of your home mortgage proceeds from those loans to buy, build, or substantially improve your home. Interest paid on home mortgage proceeds used for other purposes isn't deductible on lines 8a or 8b.

See *Limits on home mortgage interest*, later, for more information about what interest you can include on lines 8a and



deduction.

If you used any home mortgage proceeds for a business or investment purpose, interest you paid that is allocable to those proceeds may still be deductible as a business or investment expense elsewhere on your return.

Limits on home mortgage interest. Your deduction for home mortgage interest is subject to a number of limits. If one or more of the following limits applies, see Pub. 936 to figure your

Limit for loan proceeds not used to buy, build, or substantially improve your home. You can only deduct home mortgage interest to the extent that the loan proceeds from your home mortgage are used to buy, build, or substantially improve the home securing the loan ("qualifying debt"). Make sure to check the box on line 8 if you had one or more home mortgages in 2024 with an outstanding balance and you didn't use all of the loan proceeds to buy, build, or substantially improve the home. The only exception to this limit is for loans taken out on or before October 13, 1987; the loan proceeds for these loans are treated as having been used to buy, build, or substantially improve the home. See Pub. 936 for more information about loans taken out on or before October 13, 1987.

See Pub. 936 to figure your deduction if you must check the box on line 8.

Limit on loans taken out on or before December 15, 2017. For qualifying debt taken out on or before December 15, 2017, you can only deduct home mortgage interest on up to \$1,000,000 (\$500,000 if you are married filing separately) of that debt. The only exception is for loans taken out on or before October 13, 1987; see Pub. 936 for more information about loans taken out on or before October 13, 1987.

See Pub. 936 to figure your deduction if you have loans taken out on or before December 15, 2017, that exceed \$1,000,000 (\$500,000 if you are married filing separately).

Limit on loans taken out after December 15, 2017. For qualifying debt taken out after December 15, 2017, you can only deduct home mortgage interest on up to \$750,000 (\$375,000 if you are married filing separately) of that debt. If you also have qualifying debt subject to the \$1,000,000 limitation discussed under Limit on loans taken out on or before December 15, 2017, earlier, the \$750,000 limit for debt taken out after December 15, 2017, is reduced by the amount of your qualifying debt subject to the \$1,000,000 limit. An exception exists for certain loans taken out after December 15, 2017, but before April 1, 2018. If the exception applies, your loan may be treated in the same manner as a loan taken out on or before December 15, 2017; see Pub. 936 for more information about this exception.

See Pub. 936 to figure your deduction if you have loans taken out after October 13, 1987, that exceed \$750,000 (\$375,000 if you are married filing separately).

Limit when loans exceed the fair market value of the home. If the total amount of all mortgages is more than the fair market value of the home, see Pub. 936 to figure your deduction.

Line 8a

Enter on line 8a mortgage interest and points reported to you on Form 1098 unless one or more of the limits on home mortgage interest apply to you. For more information about these limits, see Limits on home mortgage interest, earlier.

Home mortgage interest limited. If your home mortgage interest deduction is limited, see Pub. 936 to figure the amount of mortgage interest and points reported to you on Form 1098 that are deductible. Only enter on line 8a the deductible mortgage interest and points that were reported to you on Form 1098.

Refund of overpaid interest. If your Form 1098 shows any refund of overpaid interest, don't reduce your deduction by the refund. Instead, see the instructions for Schedule 1 (Form 1040), line 8z.

More than one borrower. If you and at least one other person (other than your spouse if you file a joint return) were liable for and paid interest on a mortgage that was your home, you can only deduct your share of the interest.

Shared interest reported on your Form 1098. If the shared interest was reported on the Form 1098 you received, deduct only your share of the interest on line 8a. Let each of the other borrowers know what their share is.

Shared interest reported on someone else's Form 1098. If the shared interest was reported on the other person's Form 1098, report your share of the interest on line 8b (as explained in Line 8b, later).

Form 1098 doesn't show all interest paid. If you paid more interest to the recipient than is shown on Form 1098, include the larger deductible amount on line 8a and explain the difference. If you are filing a paper return, explain the difference by attaching a statement to your paper return and printing "See attached" to the right of line 8a.



If you are claiming the mortgage interest credit (for holders of qualified mortgage credit certificates issued CAUTION by state or local governmental units or agencies),

subtract the amount shown on Form 8396. line 3. from the total deductible interest you paid on your home mortgage. Enter the result on line 8a.

Line 8b

If you paid home mortgage interest to a recipient who didn't provide you a Form 1098, report your deductible mortgage interest on line 8b. Your deductible mortgage interest may be less than what you paid if one or more of the limits on home mortgage interest apply to you. For more information about these limits, see *Limits on home mortgage interest*, earlier.

Seller financed mortgage. If you paid home mortgage interest to the person from whom you bought the home and that person didn't provide you a Form 1098, write that person's name, identifying number, and address on the dotted lines next to line 8b. If the recipient of your home mortgage payment(s) is an individual, the identifying number is their social security number (SSN). Otherwise, it is the employer identification number (EIN). You must also let the recipient know your SSN.



If you don't show the required information about the recipient or let the recipient know your SSN, you may have to pay a \$50 penalty.

Interest reported on someone else's Form 1098. If you and at least one other person (other than your spouse if filing jointly) were liable for and paid interest on the mortgage, and the home mortgage interest paid was reported on the other person's Form 1098, identify the name and address of the person or persons who received a Form 1098 reporting the interest you paid. If you are filing a paper return, identify the person by attaching a statement to your paper return and printing "See attached" to the right of line 8b.

Line 8c

Points Not Reported on Form 1098

Points are shown on your settlement statement. Points you paid only to borrow money are generally deductible over the life of the loan. See Pub. 936 to figure the amount you can deduct. Points paid for other purposes, such as for a lender's services, aren't deductible.

Refinancing. Generally, you must deduct points you paid to refinance a mortgage over the life of the loan. This is true even if the new mortgage is secured by your main home.

If you used part of the proceeds to improve your main home, you may be able to deduct the part of the points related to the improvement in the year paid. See Pub. 936 for details.



If you paid off a mortgage early, deduct any remaining points in the year you paid off the mortgage. However, if you refinanced your mortgage with the same lender, see

Mortgage ending early in Pub. 936 for an exception.

Line 8d

Reserved for future use

Line 9

Investment Interest

Investment interest is interest paid on money you borrowed that is allocable to property held for investment. It doesn't include any interest allocable to passive activities or to securities that generate tax-exempt income.

Complete and attach Form 4952 to figure your deduction.

Exception. You don't have to file Form 4952 if all three of the following apply.

- 1. Your investment interest expense is less than your investment income from interest and ordinary dividends minus any qualified dividends.
 - 2. You have no other deductible investment expenses.
- 3. You have no disallowed investment interest expense from 2023.



Alaska Permanent Fund dividends, including those reported on Form 8814, aren't investment income.

For more details, see Pub. 550.

Gifts to Charity

You can deduct contributions or gifts you gave to organizations that are religious, charitable, educational, scientific, or literary in purpose. You can also deduct what you gave to organizations that work to prevent cruelty to children or animals. Certain whaling captains may be able to deduct expenses paid in 2024 for Native Alaskan subsistence bowhead whale hunting activities. See Pub. 526 for details.

To verify an organization's charitable status, you can:

- Check with the organization to which you made the donation. The organization should be able to provide you with verification of its charitable status.
- Use our online search tool at *IRS.gov/TEOS* to see if an organization is eligible to receive tax-deductible contributions (Publication 78 data).

Examples of Qualified Charitable Organizations

The following list gives some examples of qualified organizations. See Pub. 526 for more examples.

- Churches, mosques, synagogues, temples, and other religious organizations.
- Scouts BSA, Boys and Girls Clubs of America, CARE, Girl Scouts, Goodwill Industries, Red Cross, Salvation Army, and United Way.
- Fraternal orders, if the gifts will be used for the purposes listed under *Gifts to Charity*, earlier.
- Veterans' and certain cultural groups.
- Nonprofit hospitals and medical research organizations.
- Most nonprofit educational organizations, such as colleges, but only if your contribution isn't a substitute for tuition or other enrollment fees.
- Federal, state, and local governments if the gifts are solely for public purposes.

Amounts You Can Deduct

Contributions can be in cash, property, or out-of-pocket expenses you paid to do volunteer work for the kinds of organizations described earlier. If you drove to and from the volunteer work, you can take the actual cost of gas and oil or 14 cents a mile. Add parking and tolls to the amount you claim under either method. But don't deduct any amounts that were repaid to you.

Gifts from which you benefit. If you made a gift and received a benefit in return, such as food, entertainment, or merchandise, you can generally only deduct the amount that is more than the value of the benefit. But this rule doesn't apply to certain membership benefits provided in return for an annual payment of \$75 or less or to certain items or benefits of token value. For details, see Pub. 526.

Example. You paid \$70 to a charitable organization to attend a fund-raising dinner and the value of the dinner was \$40. You can deduct only \$30.

Gifts of \$250 or more. You can deduct a gift of \$250 or more only if you have a contemporaneous written acknowledgment from the charitable organization showing the information in (1) and (2) next.

- 1. The amount of any money contributed and a description (but not value) of any property donated.
- 2. Whether the organization did or didn't give you any goods or services in return for your contribution. If you did receive any goods or services, a description and estimate of the value must be included. If you received only intangible religious benefits (such as admission to a religious ceremony), the organization must state this, but it doesn't have to describe or value the benefit.

In figuring whether a gift is \$250 or more, don't combine separate donations. For example, if you gave your church \$25 each week for a total of \$1,300, treat each \$25 payment as a separate gift. If you made donations through payroll deductions, treat each deduction from each paycheck as a separate gift. See Pub. 526 if you made a separate gift of \$250 or more through payroll deduction.

To be contemporaneous, you must get the written acknowledgment from the charitable organization by the date

you file your return or the due date (including extensions) for filing your return, whichever is earlier. Don't attach the contemporaneous written acknowledgment to your return. Instead, keep it for your records.

Limit on the amount you can deduct. See Pub. 526 to figure the amount of your deduction if any of the following applies.

- 1. Your cash contributions or contributions of ordinary income property are more than 30% of the amount on Form 1040 or 1040-SR, line 11.
- 2. Your gifts of capital gain property are more than 20% of the amount on Form 1040 or 1040-SR, line 11.
- 3. You gave gifts of property that increased in value or gave gifts of the use of property.

Amounts You Can't Deduct

 Certain contributions to charitable organizations, to the extent that you receive a state or local tax credit in return for your contribution. See Pub. 526 for more details and exceptions.



See Safe harbor for certain charitable contributions made in exchange for a state or local tax credit, earlier under Line 5, if your cash contribution is disallowed

because you received or expected to receive a credit.
An amount paid to or for the benefit of a college or university

- in exchange for the right to purchase tickets to an athletic event in the college or university's stadium.
- Travel expenses (including meals and lodging) while away from home performing donated services, unless there was no significant element of personal pleasure, recreation, or vacation in the travel.
- · Political contributions.
- Dues, fees, or bills paid to country clubs, lodges, fraternal orders, or similar groups
- Cost of raffle, bingo, or lottery tickets. But you may be able to deduct these expenses on line 16. See <u>Line 16</u>, later, for more information on gambling losses.
- Value of your time or services.
- Value of blood given to a blood bank.
- The transfer of a future interest in tangible personal property. Generally, no deduction is allowed until the entire interest has been transferred.
- Gifts to individuals and groups that are operated for personal profit.
- Gifts to foreign organizations. However, you may be able to deduct gifts to certain U.S. organizations that transfer funds to foreign charities and certain Canadian, Israeli, and Mexican charities. See Pub. 526 for details.
- Gifts to organizations engaged in certain political activities that are of direct financial interest to your trade or business. See section 170(f)(9).
- Gifts to groups whose purpose is to lobby for changes in the laws.
- Gifts to civic leagues, social and sports clubs, labor unions, and chambers of commerce.
- Value of benefits received in connection with a contribution to a charitable organization. See Pub. 526 for exceptions.
- Cost of tuition. However, you may be able to take an education credit (see Form 8863).

Line 11

Gifts by Cash or Check

Enter on line 11 the total value of gifts you made in cash or by check (including out-of-pocket expenses), unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see <u>Limit on the amount you can</u>

<u>deduct</u>, earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

Deduction for gifts by cash or check limited. If your deduction for the gifts you made in cash or by check is limited. see Pub. 526 to figure the amount you can deduct. Only enter on line 11 the deductible value of gifts you made in cash or by

Recordkeeping. For any contribution made in cash, regardless of the amount, you must maintain as a record of the contribution a bank record (such as a canceled check or credit card statement) or a written record from the charity. The written record must include the name of the charity, date, and amount of the contribution. If you made contributions through payroll deduction, see Pub. 526 for information on the records you must keep. Don't attach the record to your tax return. Instead, keep it with your other tax records.

For contributions of \$250 or more, you must also have a contemporaneous written acknowledgment from the charitable organization. See Gifts of \$250 or more, earlier, for more information. You will still need to keep a record of when you made the cash contribution if the contemporaneous written acknowledgment doesn't include that information.

Line 12

Other Than by Cash or Check

Enter on line 12 the total value of your contributions of property other than by cash or check, unless a limit on deducting gifts applies to you. For more information about the limits on deducting gifts, see *Limit on the amount you can deduct*, earlier. If your deduction is limited, you may have a carryover to next year. See Pub. 526 for more information.

Deduction for gifts other than by cash or check limited. If your deduction for the contributions of property other than by cash or check is limited, see Pub. 526 to figure the amount you can deduct. Only enter on line 12 the deductible value of your contributions of property other than by cash or check.

Valuing contributions of used items. If you gave used items, such as clothing or furniture, deduct their fair market value at the time you gave them. Fair market value is what a willing buyer would pay a willing seller when neither has to buy or sell and both are aware of the conditions of the sale. For more details on determining the value of donated property, see Pub. 561.

Deduction more than \$500. If the amount of your deduction is more than \$500, you must complete and attach Form 8283. For this purpose, the "amount of your deduction" means your deduction before applying any income limits that could result in a carryover of contributions.

Contribution of motor vehicle, boat, or airplane. If you deduct more than \$500 for a contribution of a motor vehicle, boat, or airplane, you must also attach a statement from the charitable organization to your paper return. The organization may use Form 1098-C to provide the required information. If your total deduction is over \$5,000 (\$500 for certain contributions of clothing and household items (discussed next)), you may also have to get appraisals of the values of the donated property. See Form 8283 and its instructions for details.

Contributions of clothing and household items. A deduction for these contributions will be allowed only if the items are in good used condition or better. However, this rule doesn't apply to a contribution of any single item for which a deduction of more than \$500 is claimed and for which you include a qualified appraisal and Form 8283 with your tax return.

Recordkeeping. If you gave property, you should keep a receipt or written statement from the organization you gave the property to, or a reliable written record, that shows the organization's name and address, the date and location of the gift, and a description of the property. For each gift of property, you should also keep reliable written records that include:

- How you figured the property's value at the time you gave it. If the value was determined by an appraisal, keep a signed copy of
- The cost or other basis of the property if you must reduce it by any ordinary income or capital gain that would have resulted if the property had been sold at its fair market value.
- How you figured your deduction if you chose to reduce your deduction for gifts of capital gain property.
- · Any conditions attached to the gift.

If the gift of property is \$250 or more, you must also have a contemporaneous written acknowledgment from the charity. See Gifts of \$250 or more, earlier, for more information. Form 8283 doesn't satisfy the contemporaneous written acknowledgment requirement, and a contemporaneous written acknowledgment isn't a substitute for the other records you may need to keep if you gave property.



details.

If your total deduction for gifts of property is over \$500, you gave less than your entire interest in the property, or CAUTION you made a qualified conservation contribution, your records should contain additional information. See Pub. 526 for

Line 13

Carryover From Prior Year

You may have contributions that you couldn't deduct in an earlier year because they exceeded the limits on the amount you could deduct. In most cases, you have 5 years to use contributions that were limited in an earlier year. Generally, the same limits apply this year to your carryover amounts as applied to those amounts in the earlier year. However, carryover amounts from contributions made in 2020 or 2021 are subject to a 60% limitation if you deduct those amounts in 2024. After applying those limits, enter the amount of your carryover that you are allowed to deduct this year. See Pub. 526 for details.

Casualty and Theft Losses

Line 15

Complete and attach Form 4684 to figure the amount of your loss. Only enter the amount from Form 4684, line 18, on line 15.



Don't enter a net qualified disaster loss from Form 4684, line 15, on line 15. Instead, enter that amount, if any, on AUTION line 16. See Line 16, later, for information about

reporting a net qualified disaster loss.

You can only deduct personal casualty and theft losses attributable to a federally declared disaster to the extent that:

- 1. The amount of each separate casualty or theft loss is more than \$100, and
- 2. The total amount of all losses during the year (reduced by the \$100 limit discussed in (1)) is more than 10% of the amount on Form 1040 or 1040-SR, line 11.

See the Instructions for Form 4684 and Pub. 547 for more information.

Other Itemized Deductions

Line 16

Increased Standard Deduction Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you aren't itemizing your deductions, you can claim an increased standard deduction using Schedule A by doing the following.

- 1. List the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss," and attach Form 4684.
- 2. List your standard deduction amount on the dotted line next to line 16 as "Standard Deduction Claimed With Qualified Disaster Loss."
- 3. Combine the two amounts on line 16 and enter on Form 1040 or 1040-SR, line 12.

Do not enter an amount on any other line of Schedule A. For more information on how to determine your increased standard deduction, see Pub. 976.

Net Qualified Disaster Loss Reporting

If you have a net qualified disaster loss on Form 4684, line 15, and you are itemizing your deductions, list the amount from Form 4684, line 15, on the dotted line next to line 16 as "Net Qualified Disaster Loss" and include with your other miscellaneous deductions on line 16. Also be sure to attach Form 4684.



Don't include your net qualified disaster loss on line 15.

you are filing a paper return and you can't fit all your expenses on the dotted lines next to line 16, attach a statement instead showing the type and amount of each expense.



Only the expenses listed next can be deducted on line 16. For more information about each of these expenses, see Pub. 529.

- Gambling losses (gambling losses include, but aren't limited to, the cost of non-winning bingo, lottery, and raffle tickets), but only to the extent of gambling winnings reported on Schedule 1 (Form 1040), line 8b.
- Casualty and theft losses of income-producing property from Form 4684, lines 32 and 38b, or Form 4797, line 18a.
- Federal estate tax on income in respect of a decedent.
- A deduction for amortizable bond premium (for example, a deduction allowed for a bond premium carryforward or a deduction for amortizable bond premium on bonds acquired before October 23, 1986).
- An ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument (for example, a Treasury Inflation-Protected Security).
- Deduction for repayment of amounts under a claim of right if over \$3,000. See Pub. 525 for details.
- Certain unrecovered investment in a pension.
- Impairment-related work expenses of a disabled person.

Total Itemized Deductions

Line 18

If you elect to itemize for state tax or other purposes even though your itemized deductions are less than your standard deduction, check the box on line 18.

Other Itemized Deductions

List the type and amount of each expense from the following list next to line 16 and enter the total of these expenses on line 16. If

2024 Optional State Sales Tax Tables

Income		Family Size			Family	y Size			Family Size							
At less least than	1 2	3 4	Over 5 5	1 2	3	4	Over 5 5	1 2	3 4	Over 5 5						
loadt than	Alabama	2		Arizona		2	5.60%	Arkansas	2	6.50%						
\$0 \$20,000 \$20,000 \$30,000 \$40,000 \$60,000 \$50,000 \$60,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$140,000 \$140,000 \$160,000 \$180,000 \$180,000 \$200,000 \$225,000 \$250,000 \$250,000 \$275,000 \$275,000 \$300,000 \$300,000 or more	301 365 399 483 446 539 484 585 517 625 546 660 572 691 596 720 618 746 647 781 684 825 717 864 747 900 775 934 803 968 833 1004 861 1037 888 1069 1036 1246	542 588 604 656 656 712 700 761 739 803 775 841 807 876 836 908 875 949 924 1002 968 1050 1008 1094 1045 1134 1083 1175 1124 1219 1161 1259	476 519 628 685 701 764 760 829 812 885 857 934 897 978 934 1018 968 1055 1013 1103 1069 1164 1120 1220 1166 1270 1209 1317 1253 1364 1299 1415 1342 1461 1383 1505 1610 1752	330 388 456 524 517 596 569 655 614 753 690 799 723 832 754 868 794 914 846 97 893 1028 936 1076 976 1124 1102 1265 11141 1314 1362 1568	570 6 648 7 769 8 819 8 864 2 906 2 906 2 906 1 1060 3 1119 3 1173 4 1224 2 1276 2 1330 1 1330 1 1330 1 1430	439 606 689 757 817 871 919 963 1004 1058 1127 1190 1247 1301 1356 1414 1469 1520 1815	460 490 636 677 722 769 794 846 857 913 913 973 964 1027 1010 1076 1053 1122 1110 1182 1182 1259 1248 1330 1308 1394 1364 1454 1422 1515 1484 1581 1541 1642 1595 1699 1904 2029	414 479 575 666 655 758 722 836 781 903 833 963 880 1017 923 1067 963 1114 1016 1175 1083 1253 1145 1324 1202 1390 1254 1450 1309 1513 1366 1580 1420 1642 1471 1700 1763 2038	522 556 726 774 827 881 912 971 985 1049 1051 1119 1110 1182 1165 1240 1215 1294 1282 1365 1367 1455 1445 1538 1516 1614 1582 1685 1651 1758 1723 1835 1791 1907 1855 1975 2223 2366	584 624 813 868 925 988 1020 1089 1102 1177 1175 1254 1242 1325 1303 1390 1359 1451 1433 1530 1529 1632 1616 1725 1695 1809 1770 1889 1846 1970 1927 2057 2003 2137 2074 2214 2485 2652						
Income	California	3	7.25%	Colorado		2	2.90%	Connecticut	4	6.35%						
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$120,000 \$140,000 \$140,000 \$160,000 \$180,000 \$120,000 \$180,000 \$120,000 \$180,000 \$120,000 \$200,000 \$250,000 \$250,000 \$275,000 \$275,000 \$300,000 \$300,000 or more	406 469 555 640 627 723 687 793 740 853 786 907 828 955 866 999 901 1040 948 1093 1007 1162 1157 1334 1204 1388 1254 1446 1300 1499 1344 1550 1394 1838	698 742 789 839 864 920 930 990 988 1051 1041 1107 1189 1158 1133 1206 1192 1268 1266 1347 1334 1420 1396 1485 1454 1547 1513 1610 1575 1676 1634 1738 1689 1797	571 610 780 832 881 940 966 1030 1039 1109 1104 1178 1163 1240 1216 1298 1266 1351 1331 1420 1415 1509 1491 1590 1560 1664 1624 1733 1690 1878 1803 1760 1878 1825 1947 1886 2012 2237 2386	167 194 229 266 259 302 285 33' 307 35' 326 386 344 400 375 436 394 459 420 488 442 51! 463 533 483 562 503 588 524 611 543 632 562 655 668 778	7 292 2 331 363 7 391 9 416 9 438 9 503 8 535 5 564 9 501 8 503 8 535 6 641 6 641 6 668 8 2 668 8 717	228 312 353 388 418 444 468 490 511 537 572 603 631 658 714 740 766 910	240 257 329 352 372 399 408 438 440 471 468 501 493 528 516 553 538 576 606 606 602 645 635 680 665 712 693 742 721 773 751 805 780 835 886 864 959 1027	372 410 511 563 580 639 637 701 687 756 731 804 770 848 807 888 841 926 885 942 1037 994 1094 1041 1146 1086 1195 1131 1245 1179 1297 1224 1347 1266 1393 1508 1659	434 452 596 621 676 704 742 773 800 834 852 887 940 979 980 1020 1032 1074 1098 1148 1158 1206 1213 1265 1317 1372 1373 1430 1425 1484 1474 1535 1756 1828	467 487 641 669 727 758 798 833 861 897 916 955 1007 1011 1054 1053 1098 1109 1156 1180 1230 1245 1298 1304 1360 1359 1417 1416 1476 1476 1539 1532 1597 1584 1652 1887 1967						
Income	District of Co	lumbia 4	6.00%	Florida		1	6.00%	Georgia	2	4.00%						
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$70,000 \$80,000 \$80,000 \$100,000 \$100,000 \$120,000 \$120,000 \$140,000 \$140,000 \$160,000 \$180,000 \$200,000 \$255,000 \$250,000 \$255,000 \$275,000 \$300,000 or more	357 392 485 533 548 602 600 659 645 708 684 752 720 792 753 828 784 861 824 905 875 961 921 1012 963 1058 1003 1102 1043 1146 1086 1193 1125 1236 1163 1277 1377 1512	564 587 637 663 697 725 749 780 795 828 837 871 875 911 911 948 957 996 1016 1058 1070 1114 1119 1165 1165 1212 1212 1261 1261 1310 1350 1405	446 465 606 631 684 713 748 780 805 839 854 890 899 937 940 979 1028 1071 1091 1137 1149 1197 1202 1252 1250 1303 1301 1355 1354 1410 1403 1462 1450 1510 1716 1787	373 422 516 590 587 677 646 738 698 798 743 850 785 891 828 984 904 1034 964 1102 1018 1164 1067 122 1114 1274 1161 1326 1211 1386 1258 1438 1303 1499 1558 1782	0 639 727 7 800 8 804 9 921 7 972 1 1019 1 1063 1 1120 2 1194 1 1261 1 1323 1 1380 3 1439 3 1439 6 1500 0 1615	489 677 770 848 915 975 1030 1126 1187 1265 1346 1401 1462 1525 1591 1653 1711 2046	511 542 708 752 805 855 887 941 957 1016 1020 1083 1077 1144 1130 1199 1178 1251 1242 1318 1323 1405 1398 1484 1466 1557 1530 1624 1595 1694 1665 1767 1729 1836 1790 1901 2141 2274	231 266 319 367 362 417 398 459 429 495 457 527 482 556 505 582 527 607 555 639 591 681 623 719 653 753 681 786 710 819 740 854 769 887 796 917 949 1095	290 308 400 425 454 483 499 531 539 573 574 610 605 644 634 675 661 703 697 741 742 789 783 833 821 873 856 910 892 949 930 989 966 1027 999 1063 1193 1269	323 345 446 476 507 540 557 540 601 641 640 683 676 720 708 787 778 829 828 883 874 932 916 977 955 1019 996 1062 1038 1107 1078 1150 1116 1190 1332 1420						
Income	Hawaii	1,6	4.00%	Idaho		1		Illinois	2	6.25%						
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$140,000 \$120,000 \$140,000 \$180,000 \$180,000 \$220,000 \$250,000 \$225,000 \$250,000 \$275,000 \$275,000 \$300,000 \$300,000 or more	391 468 529 631 595 710 650 776 698 832 740 883 778 928 813 969 845 1007 941 1121 990 1179 1034 1232 1076 1281 1118 1331 1163 1384 1205 1434 1244 1480 1468 1745	701 757 789 851 789 851 929 925 997 980 1057 1030 1111 1076 1160 1118 1206 1174 1265 1244 1341 13067 1473 1421 1532 1477 1592 1536 1655 1590 1714 1642 1769	596 644 803 868 903 976 986 1066 1058 1143 1121 1212 1178 1273 1230 1330 1278 1382 1342 1450 1422 1537 1496 1616 1562 1688 1624 1755 1687 1823 1754 1895 1817 1962 1875 2026 2210 2386	496 602 661 801 740 899 805 976 862 1044 912 1102 956 1156 997 1203 1084 1312 1147 1388 1204 1457 1256 1519 1304 1576 1353 1636 1404 1698 1452 1755 1498 1810 1755 2119	900 900 900 900 900 900 900 900 900 900	736 979 1095 1191 1274 1347 1412 1472 1527 1599 1691 1774 1850 1920 1991 2067 2137 2203 2577	786 858 1045 1140 1169 1275 1272 1387 1360 1483 1438 1567 1507 1643 1571 1713 1630 1777 1707 1860 1804 1967 1893 2063 1974 2151 2048 2232 2124 2315 2205 2402 2280 2484 2350 2560 2748 2993	351 415 478 564 540 636 591 696 636 748 675 748 711 836 743 874 773 909 813 956 863 1015 910 1069 951 1118 990 1163 1031 1210 1073 1259 1112 1305 1150 1349 1362 1596	459 495 623 671 703 757 769 828 827 889 924 993 966 1038 1004 1080 1055 1134 1120 1204 1180 1268 1233 1325 1283 1379 1335 1434 1389 1492 1440 1546 1487 1598 1760 1889	524 567 711 768 801 865 877 946 942 1017 999 1079 1051 1135 1099 1186 1143 1234 1201 1296 1274 1375 1342 1447 1403 1513 1459 1574 1518 1637 1579 1703 1636 1765 1690 1823 1999 2154						

Income		Family Size							Family	/ Size					Family	/ Size		
At less least than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5
10401 11411	Indiana			4		7.00%	Iowa			1		6.00%	Kansas			2		6.50%
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$140,000 \$140,000 \$160,000 \$180,000 \$160,000 \$180,000 \$160,000 \$225,000 \$225,000 \$255,000 \$275,000 \$300,000	402 555 630 693 747 795 839 879 916 965 1028 1085 1137 1186 1236 1288 1338	468 645 732 804 867 923 974 1021 1064 1123 1259 1319 1376 1435 1495 1552 1606	512 705 800 880 949 1010 1065 1116 1163 1225 1304 1377 1443 1504 1567 1634 1697 1755	546 752 854 938 1012 1077 1136 1191 1241 1307 1391 1468 1539 1604 1671 1743 1809 1872	575 792 898 987 1065 1133 1195 1252 1305 1374 1463 1544 1618 1687 1758 1833 1903 1969	615 847 961 1056 1139 1212 1278 1339 1396 1470 1565 1651 1730 1804 1880 1960 2035 2105	395 543 616 676 729 775 817 856 892 939 999 1054 1104 1151 1199 1250 1297 1342	457 628 712 782 843 896 945 990 1031 1085 1218 1276 1330 1385 1444 1498 1550	499 685 777 853 919 978 1031 1079 1124 1183 1259 1328 1391 1450 1510 1574 1633 1689	531 730 827 908 978 1040 1097 1149 1259 1340 1413 1480 1543 1607 1674 1738	558 766 868 953 1027 1092 1152 1206 1256 1322 1407 1484 1554 1619 1687 1758 1824	596 818 926 1017 1096 1165 1228 1286 1340 1410 1500 1583 1657 1727 1799 1874 1945 2012	411 563 637 699 753 801 844 884 920 969 1030 1086 1137 1185 1234 1286 1334 1379	485 665 752 825 889 945 995 1042 1085 1142 1214 1280 1340 1396 1454 1571 1624	536 734 831 911 981 1043 1099 1151 1198 1261 1340 1413 1479 1541 1604 1671 1734	577 789 893 979 1054 1121 1181 1236 1287 1354 1439 1518 1589 1655 1723 1795 1862 1925	610 835 945 1036 1115 1186 1249 1307 1361 1432 1522 1605 1680 1750 1822 1898 1968 2035	658 900 1018 1116 1202 1277 1346 1408 1466 1543 1640 1729 1809 1885 1962 2044 2120 2192
\$300,000 or more	1651 Kentuck	1915	2093	2232	2348	2510 6.00 %	1598 Louisia	1845	2010	2139 2	2245	2394 4.45%	1640 Maine	1931	2130	2286 4	2417	2603 5.50%
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$60,000 \$70,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000 \$140,000 \$140,000 \$160,000 \$160,000 \$160,000 \$180,000 \$180,000 \$225,000 \$225,000 \$275,000 \$275,000 \$300,000	382 529 601 662 715 761 804 843 879 926 987 1043 1093 1141 1189 1241 1289	436 604 687 756 816 870 918 963 1004 1058 1128 1192 1249 1304 1358 1418 1473 1525	472 654 743 818 884 994 1042 1087 1146 1221 1290 1353 1412 1472 1536 1596 1652	499 692 787 866 936 937 1053 1104 1151 1213 1293 1366 1433 1495 1559 1627 1690 1750	522 723 823 906 978 1043 1101 1154 1204 1269 1353 1429 1499 1564 1630 1701 1767	554 767 873 961 1038 1106 1168 1225 1277 1346 1435 1516 1590 1659 1730 1805 1875 1942	274 380 432 476 514 548 579 607 633 668 712 752 789 823 859 896 931 964	312 433 493 543 587 626 661 693 723 763 813 859 901 941 981 1024 1064 1102	338 469 534 588 636 678 716 751 783 826 881 976 1019 1063 1109 1152 1193	358 497 565 623 673 717 758 795 829 874 932 985 1034 1079 1125 1175 1221 1264	374 519 591 651 704 750 793 831 867 915 975 1031 1081 1128 1177 1229 1277	397 551 627 691 747 796 841 882 920 970 1035 1094 1147 1198 1249 1304 1355 1403	300 407 458 501 538 571 600 627 653 685 727 765 800 832 865 900 932 963	341 461 520 568 610 648 681 712 740 777 824 868 907 943 980 1020 1057 1091	368 498 561 613 659 698 735 768 798 838 889 935 978 1017 1057 1100 1139	389 526 592 648 695 738 776 811 843 885 939 988 1032 1074 1116 1161 1203 1242	406 549 618 676 726 770 810 846 879 923 980 1031 1077 1120 1165 1211 1255 1296	430 581 655 716 768 815 857 895 931 977 1037 1091 1140 1185 1232 1282 1328 1371
\$300,000 or more	1595 Marylan	1824 id	1976	2093 4	2189	2323 6.00%	1154 Massac	1319 husetts	1429 s	1514 4	1583	1681 6.25 %	1137 Michiga	1288 an	1389	1466 4	1530	1618 6.00%
\$0 \$20,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$120,000 \$140,000 \$140,000 \$180,000 \$160,000 \$180,000 \$180,000 \$225,000 \$225,000 \$275,000 \$275,000 \$300,000 \$300,000 or more	296 407 461 507 546 581 613 642 669 704 749 791 828 864 900 938 973 1007 1200	345 474 537 590 636 676 713 747 778 819 962 1003 1045 1089 1130 1169 1392	380 521 590 648 698 742 782 819 853 1008 1055 1100 1146 1194 1239 1281 1525	407 558 632 693 747 794 837 877 913 1022 1078 1129 1176 1225 1277 1325 1370 1630	429 589 667 732 788 838 8925 963 1014 1078 1191 1241 1292 1346 1397 1445 1718	462 633 716 786 847 900 949 993 1035 1089 1158 1221 1278 1332 1387 1445 1499 1551 1844	313 425 479 524 563 598 629 658 684 719 763 803 840 909 946 980 1012 1197	356 483 544 596 640 715 747 777 816 866 912 954 992 1032 1074 1113 1150 1359	384 521 588 643 691 733 772 807 839 9882 936 985 1030 1072 1114 1160 1202 1241 1468	406 551 621 680 731 775 816 853 887 932 989 1041 1089 1133 1178 1226 1270 1312	424 576 649 710 763 810 852 891 927 1033 1088 1137 1183 1230 1280 1327 1370 1620	450 610 688 753 809 858 903 944 982 1031 1095 1125 1205 1205 1253 1304 1356 1406 1452 1716	337 463 525 577 622 698 731 762 803 854 901 944 1026 1069 1110 1148 1368	386 532 603 663 715 761 802 840 876 922 981 1036 1085 1131 1178 1228 1275 1319 1572	420 578 656 720 777 827 872 913 952 1002 1067 1126 1179 1229 1281 1335 1386 1434 1709	446 614 696 765 825 878 926 970 1011 1064 1133 1195 1252 1306 1360 1418 1472 1523 1815	467 643 730 802 865 920 971 1017 1059 1116 1188 1253 1313 1369 1426 1487 1543 1597 1903	497 685 777 854 921 1033 1082 1128 1188 1264 1334 1398 1457 1518 1583 1643 1700 2026
Income	Minneso		4.40	1			Mississ		000	2					000	2	075	4.23%
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$70,000 \$80,000 \$70,000 \$100,000 \$100,000 \$120,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$140,000 \$250,000 \$225,000 \$225,000	360 505 577 638 691 738 781 820 857 905 967 1024 1076 1124 1174	408 573 655 724 784 838 886 931 973 1028 1098 1163 1222 1277 1334 1394	440 618 706 780 845 903 956 1004 1049 1108 1185 1254 1318 1378 1439 1504	464 652 745 824 893 954 1009 1060 1108 1171 1251 1325 1392 1455 1520 1589	484 680 778 860 931 1995 1053 1107 1156 1222 1305 1383 1453 1519 1586 1658	512 719 823 909 985 1053 1114 1171 1223 1293 1381 1463 1537 1607 1679 1755	602 806 904 985 1055 1117 1173 1224 1270 1332 1410 1481 1546 1605 1667 1732	730 976 1094 1191 1275 1350 1416 1477 1534 1607 1701 1787 1864 1936 2009 2087	820 1094 1226 1335 1429 1512 1586 1654 1717 1799 1904 1999 2085 2165 2247 2334	890 1188 1330 1448 1550 1640 1721 1794 1863 1952 2065 2168 2261 2348 2436 2530	950 1266 1419 1544 1653 1748 1834 1913 2080 2200 2310 2409 2501 2595 2695	1035 1379 1544 1681 1799 1902 1996 2081 2160 2262 2393 2512 2620 2720 2822 2930	259 357 405 445 480 511 539 565 589 620 660 697 730 761 793 827	302 417 473 520 561 597 630 660 888 725 772 815 854 890 928 967	332 458 520 571 616 656 692 725 756 796 848 895 938 978 1019 1063 1104	355 490 556 611 660 702 741 776 809 852 908 958 1004 1047 1091 1138	375 517 587 645 696 741 781 819 853 899 957 1011 1059 1104 1151 1200	402 554 629 692 747 795 839 879 916 965 1028 1085 1137 1185 1235 1288

Income		Family Size			Family	Size			Family Size	
At less least than	1 2	3 4	Over 5 5	1 2	3	4	Over 5 5	1 2	3 4	Over 5 5
least than	Nebraska	1	5.50%	Nevada		5	6.85%	New Jersey	4	6.63%
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$60,000 \$70,000 \$80,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000	334 383 467 536 533 612 589 676 637 731 680 781 719 826 755 867 789 906 833 956	416 441 582 618 665 705 734 779 794 843 848 900 897 952 942 1000 984 1044 1039 1102	462 491 647 688 739 786 816 867 883 939 943 1003 997 1061 1047 1114 1094 1163 1155 1228	386 446 528 610 598 650 655 756 705 814 750 865 790 911 826 953 860 993 905 1044	486 665 752 824 887 943 993 1039 1082 1138	517 707 800 877 944 1003 1057 1106 1151	543 580 743 792 840 896 921 983 991 1058 1053 1124 1110 1184 1161 1239 1209 1290 1271 1357	396 444 547 614 621 697 683 767 737 828 785 882 829 935 869 975 906 1017 954 1071	476 500 657 691 747 785 822 864 887 932 945 993 997 1048 1045 1098 1090 1145 1148 1207	519 547 718 756 816 859 898 945 969 1020 1032 1087 1089 1147 1142 1202 1191 1253 1254 1321
\$120,000 \$140,000 \$140,000 \$160,000 \$160,000 \$180,000 \$180,000 \$220,000 \$220,000 \$225,000 \$225,000 \$250,000 \$275,000 \$275,000 \$300,000 or more	889 1021 941 1081 988 1135 1032 1186 1078 1238 1126 1293 1171 1345 1214 1394 1460 1677	1109 1177 1174 1246 1233 1308 1288 1367 1345 1427 1405 1491 1461 1551 1515 1608 1822 1933	1233 1312 1305 1388 1371 1458 1432 1523 1495 1590 1562 1625 1728 1684 1791 2026 2155	962 1110 1014 170 1061 1224 1105 1275 1151 1327 1198 1382 1243 1434 1285 1482 1526 1759	1210 1275 1334 1390 1446 1507 1562 1615 1917	1287 1357 1420 1479 1539 1603 1663 1719 2040	1351 1442 1424 1520 1491 1590 1553 1656 1616 1724 1683 1796 1746 1862 1805 1925 2142 2285 4.00%	1016 1141 1073 1205 1125 1263 1173 1318 1223 1373 1276 1433 1325 1488 1371 1540 1638 1839	1223 1285 1292 1357 1354 1423 1412 1484 1472 1547 1535 1676 1595 1676 1651 1735 1971 2072	1336 1407 1411 1486 1480 1558 1543 1625 1609 1694 1678 1767 1743 1835 1804 1900 2155 2269
\$0 \$20,000	360 407	437 460	479 505	242 270	288	302	313 329	North Carolina 340 407	453 489	520 564
\$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$50,000 \$70,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$140,000 \$160,000 \$180,000 \$180,000 \$180,000 \$225,000 \$225,000 \$275,000 \$275,000 \$300,000 \$300,000 or more	501 566 571 645 629 710 680 768 726 819 767 865 804 908 839 947 885 999 944 1066 999 1127 1048 1182 1094 1234 1141 1287 1191 1344 1238 1397 1282 1447	608 640 693 729 763 804 825 869 880 926 930 979 975 1027 1018 1071 11073 1130 1145 1205 1210 1274 1270 1337 1326 1396 1383 1456 1444 1520 1501 1580 1554 1636 1863 1961	666 703 759 800 836 882 904 953 964 1017 1019 1074 1069 1127 1115 1176 1254 1323 1326 1398 1392 1467 1453 1531 1515 1598 1582 1668 1644 1733 1703 1795 2041 2152	334 373 380 424 418 466 451 503 480 536 507 566 531 593 554 611 621 694 656 733 688 768 718 801 748 835 780 937 810 937 1002 1119	398 453 498 537 572 604 633 660 696 741 783 821 856 892 931 967 1000 1195	417 474 522 563 600 633 664 692 729 777 821 860 897 935 976 1013 1049	433 455 492 517 541 568 584 614 623 654 657 690 689 723 718 754 757 795 806 847 852 894 893 937 931 978 971 1019 1013 1063 1052 1104 1089 1143 1301 1366	458 546 514 614 561 670 602 778 638 760 670 799 700 834 727 866 762 909 808 962 849 1012 887 1056 922 1098 958 1140 995 1185 1030 1226 1063 12266 1063 1266 1252 1489	608 657 683 737 745 804 798 862 846 913 888 959 927 1001 963 1039 1010 1090 1070 1154 1124 1213 1174 1266 1219 1316 1267 1367 1316 1420 1362 1470 1406 1517 1653 1783	698 756 783 849 854 925 915 992 969 1050 1018 1103 1063 1151 1104 1195 1157 1253 1226 1327 1288 1395 1344 1456 1397 1512 1451 1570 1507 1632 1560 1689 1610 1742 1892 2047
Income	North Dakota	1	5.00%	Ohio	1195	1	5.75%	Oklahoma	1	4.50%
\$0 \$20,000 \$20,000 \$30,000 \$30,000 \$40,000 \$40,000 \$50,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$140,000 \$140,000 \$160,000 \$180,000 \$160,000 \$180,000 \$160,000 \$225,000 \$225,000 \$250,000 \$255,000 \$250,000 \$275,000 \$300,000 \$300,000 or more	280 325 385 448 437 508 481 558 518 602 552 640 582 675 610 707 636 737 669 776 713 826 752 872 788 914 822 953 856 993 893 1035 927 1074 959 1112 1144 1325	356 380 490 523 556 593 610 652 658 703 701 748 739 789 774 826 807 861 849 906 904 965 954 1018 1000 1067 1042 1112 1086 1158 1132 1208 1175 1254 1216 1297 1449 1546	400 428 551 590 624 669 686 734 740 792 787 843 830 889 870 931 1015 1087 1072 1147 1170 1252 1219 1305 1271 1360 1319 1412 1365 1461 1626 1740	366 414 505 571 574 649 631 713 681 770 725 819 765 865 802 906 836 945 880 995 938 1060 990 1119 1038 1173 1082 1223 1128 1275 1176 1330 1221 1381 1264 1429 1509 1706	445 615 698 768 828 931 975 1017 1071 1141 1204 1262 1316 1372 1431 1486 1538 1835	469 648 736 809 873 930 981 1022 1129 1202 1270 1331 1388 1446 1508 1566 1621 1935	489 517 675 713 767 810 843 891 910 961 969 1023 1022 1080 1071 1132 1117 1243 1253 1324 1323 1398 1387 1465 1446 1528 1507 1592 1572 1660 1632 1724 1689 1784 2016 2130	313 375 425 509 480 575 526 629 565 676 600 718 632 756 661 790 688 822 723 864 768 917 809 966 846 1010 880 1051 916 1093 953 1138 988 1180 1021 1219 1210 1443	418 452 568 614 641 693 701 758 800 865 842 910 880 951 915 990 962 1040 1021 1104 1075 1162 1124 1215 1170 1265 1217 1315 1267 1369 1313 1419 1356 1466 1605 1734	481 523 653 709 737 800 806 875 867 940 920 998 968 1050 1012 1097 1052 1141 1106 1199 1174 1273 1236 1340 1292 1401 1344 1458 1398 1516 1455 1577 1508 1635 1558 1689 1842 1997
Income	Pennsylvania	1 420 442	6.00%	Rhode Island	450	480	7.00%	South Carolina		6.00%
\$0 \$20,000 \$20,000 \$30,000 \$40,000 \$40,000 \$50,000 \$60,000 \$60,000 \$70,000 \$70,000 \$80,000 \$90,000 \$100,000 \$100,000 \$120,000 \$140,000 \$120,000 \$140,000 \$160,000 \$180,000 \$220,000 \$220,000 \$225,000 \$250,000 \$275,000 \$275,000 \$300,000 \$300,000 or more	948 1068 985 1110 1025 1154 1061 1195 1095 1233	420 442 566 596 637 671 696 732 746 786 791 833 831 875 868 914 902 950 947 997 1004 1057 1056 1111 1103 1161 1147 1207 1191 1254 1239 1304 1283 1350 1324 1394 1560 1642	461 486 621 655 698 737 763 805 818 863 867 915 911 961 952 1004 989 1043 1100 1160 1157 1220 1208 1274 1256 1325 1305 1376 1357 1431 1405 1482 1451 1530 1709 1802	364 417 499 572 566 647 621 710 668 765 711 813 749 857 784 897 817 934 859 983 914 1045 964 1102 1009 1154 1051 1202 1095 1252 1141 1304 1183 1353 1224 1399 1455 1663	453 620 702 770 829 882 929 973 1013 1066 1133 1195 1251 1303 1357 1414 1466 1516 1802	658 744 817 879 935 1031 1074 1130 1201 1266 1326 1381 1438 1498 1498 1554 1607	503 535 688 732 779 828 855 908 921 978 979 1040 1031 1096 1079 1147 1124 1194 1182 1256 1257 1336 1326 1408 1388 1474 1446 1536 1505 1599 1568 1666 1626 1728 1682 1786 1998 2122	346 396 477 546 541 619 595 681 642 734 683 782 721 825 755 864 787 900 829 948 883 1010 932 1066 976 1117 1018 1164 1061 1213 1106 1265 1148 1313 1188 1359 1417 1620	430 455 592 627 672 712 738 782 796 844 847 898 894 947 936 992 976 1034 1028 1089 1094 1159 1155 1223 1210 1282 1261 1336 1314 1393 1371 1452 1423 1507 1472 1560 1755 1859	477 506 657 697 745 791 819 869 883 937 940 991 1052 1038 1102 1082 1149 1139 1210 1213 1288 1280 1359 1341 1424 1398 1485 1457 1547 1519 1613 1577 1674 1632 1732 1945 2065

Income			uth Dakota 1 1 1 5511 616 690 748 75 5511 616 690 748 75 577 696 779 844 85 632 763 853 925 96 723 871 974 1056 112 761 917 1025 1111 118 788 98 1116 1209 128 871 1049 1173 1271 133 985 1174 313 1422 15 975 1174 1313 1422 15 975 1174 1313 1422 15 975 1174 1313 1422 15 9020 1228 1373 1487 161 17 105 1331 1487 161 17 18 1062 1279 1429 1548 16 <td< th=""><th></th><th colspan="6">Family Size</th><th colspan="7">Family Size</th></td<>					Family Size						Family Size						
At I	But less than	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	
		South D	akota		1		4.20%	Tennes	see		2		7.00%	Texas			1		6.25%	
\$20,000 \$ \$30,000 \$ \$40,000 \$ \$50,000 \$ \$60,000 \$ \$70,000 \$ \$80,000 \$1 \$100,000 \$1 \$140,000 \$1 \$140,000 \$1 \$180,000 \$2 \$225,000 \$2 \$225,000 \$2	\$20,000 \$30,000 \$40,000 \$60,000 \$60,000 \$60,000 \$80,000 \$100,000 \$20,000 \$40,000 \$40,000 \$20,000 \$25,000 \$25,000 \$275,000	375 511 577 632 680 723 761 796 828 871 925 975 1020 1062 1105 1151 1193 1233	616 696 763 820 871 917 959 998 1049 1115 1174 1228 1279 1331 1385 1436	690 779 853 917 974 1025 1073 1116 1173 1246 1313 1373 1429 1487 1548 1605	748 844 925 994 1056 1111 1162 1209 1271 1350 1422 1487 1548 1611 1677 1738	586 797 899 985 1059 1124 1183 1238 1288 1354 1437 1514 1584 1648 1715 1785 1850 1912	637 866 978 1070 1151 1222 1286 1345 1399 1471 1562 1645 1720 1791 1863 1939 2010 2077	529 717 809 884 950 1008 1060 1108 1153 1211 1285 1352 1414 1471 1529 1591 1649 1703	630 853 961 1051 1129 1198 1260 1317 1370 1438 1526 1606 1679 1747 1816 1889 1958 2022	699 947 1067 1166 1253 1329 1398 1461 1519 1595 1693 1781 1862 1937 2014 2095 2170 2242	754 1020 1150 1257 1350 1432 1506 1574 1637 1719 1824 1919 2006 2087 2169 2257 2338 2415	799 1082 1219 1333 1432 1519 1597 1669 1736 1823 1934 2035 2127 2212 2300 2392 2479 2560	864 1170 1318 1441 1548 1641 1726 1804 1876 1970 2090 2199 2298 2390 2485 2585 2678 2766	382 527 598 658 710 756 797 836 871 917 977 1031 1081 1127 1175 1225 1272 1316	445 614 697 766 826 879 928 972 1013 1067 1137 1200 1257 1311 1366 1425 1479 1531	488 672 763 839 905 963 1016 1065 1110 1169 1245 1314 1377 1436 1496 1560 1620	521 718 815 896 966 1029 1085 1137 1187 1187 1248 1329 1470 1533 1597 1665 1729 1789	548 756 858 943 1017 1083 1142 1197 1247 1314 1399 1477 1613 1681 1753 1820 1883	587 810 919 1010 1089 1159 1223 1281 1335 1406 1497 1580 1656 1727 1799 1876 1948 2015	
	or more	1462	1759	1965		2264	2459	2013	2388	2648	2852	3023	3265	1571	1826	1999	2134	2246	2403	
Income \$0 \$	\$20,000	Utah	130	195		554	4.85% 599	Vermon	t 288	301	312	320	6.00% 331	Virginia	272	296	314	329	4.30%	
\$20,000 \$ \$30,000 \$ \$40,000 \$ \$50,000 \$ \$60,000 \$ \$70,000 \$ \$80,000 \$1 \$100,000 \$1 \$140,000 \$1 \$180,000 \$1 \$180,000 \$2 \$225,000 \$2 \$275,000 \$3	\$20,000 \$30,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$100,000 \$120,000 \$140,000 \$160,000 \$200,000 \$250,000 \$275,000 \$300,000 \$275,000 \$300,000 \$300,000 \$300,000	509 509 564 617 663 704 741 774 806 846 898 946 989 1029 1070 1113 1154 1192 1410	594 670 733 787 835 879 919 955 1004 1065 1121 1172 1220 1268 1320 1367 1413	658 742 812 925 974 1018 1058 1112 1180 1242 1298 1351 1405 1514 1564	709 799 874 939 996 1048 1096 1139 1197 1270 1337 1398 1454 1512 1573 1630 1684	751 847 926 995 1056 1111 1161 1207 1268 1346 1416 1481 1540 1602 1666 1727 1784 2108	811 915 1000 1074 1149 1253 1303 1369 1453 1529 1598 1663 1729 1799 1864 1925 2275	266 367 416 458 494 525 554 581 605 637 679 716 751 783 816 850 883 914	288 397 450 495 534 568 599 628 654 689 734 774 812 846 882 919 954 988 1178	301 415 471 518 559 595 628 657 685 722 768 811 850 886 923 963 999 1034 1233	312 429 487 536 578 615 649 679 708 746 794 838 878 916 954 995 1033 1069 1274	320 441 500 549 593 631 665 697 727 765 815 860 901 939 979 1021 1060 1096 1307	331 456 517 568 613 652 688 721 751 791 843 889 932 972 1012 1056 1096 1134 1352	237 327 371 408 440 468 494 517 539 568 604 638 668 697 726 757 786 813 970	275 375 426 468 505 537 566 593 618 651 693 732 767 799 833 869 902 933 1112	296 408 463 508 548 583 615 672 708 753 795 833 869 905 944 944 944 1208	314 433 491 540 582 620 653 685 713 751 800 844 885 922 961 1002 1040 1076 1283	329 454 515 566 610 649 685 718 748 788 838 838 927 967 1007 1050 1090 1128 1345	351 483 548 602 650 691 729 764 796 838 942 987 1029 1072 1118 1161 1201 1431	
Income							6.50%	West Vi			1		6.00%	Wiscor			1		5.00%	
\$20,000 \$ \$30,000 \$ \$40,000 \$ \$50,000 \$ \$60,000 \$ \$70,000 \$ \$80,000 \$1 \$100,000 \$1 \$120,000 \$1 \$160,000 \$1 \$180,000 \$2 \$225,000 \$2 \$255,000 \$2 \$275,000 \$3	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$60,000 \$70,000 \$80,000 \$100,000 \$1	423 585 665 732 790 842 889 932 1024 1091 1153 1209 1261 1315 1372 1425 1475 1763	670 761 838 905 964 1017 1067 1112 1172 1249 1320 1384 1443 1505 1570 1631 1688	726 825 908 1045 1103 1156 1206 1271 1354 1431 1500 1565 1632 1702 1768 1831	770 875 963 1040 1108 1169 1226 1278 1347 1436 1517 1590 1659 1730 1805 1874 1940	582 805 916 1008 1088 1159 1224 1283 1338 1410 1503 1587 1664 1736 1810 1889 1962 2031 2428	618 856 973 1071 1156 1232 1300 1363 1421 1498 1596 1686 1768 1845 1923 2007 2084 2158 2579	369 524 601 667 724 775 822 865 905 957 1025 1088 1145 1198 1253 1312 1367 1419 1720	428 608 698 774 841 901 955 1005 1113 1192 1265 1331 1394 1458 1526 1590 1651 2002	468 665 764 847 921 986 1045 1100 1151 1219 1305 1385 1458 1526 1596 1671 1741 1808 2193	499 709 815 904 982 1052 1115 1174 1229 1300 1393 1478 1556 1629 1704 1784 1859 1930 2341	525 746 857 951 1034 1107 1174 1235 1293 1368 1466 1637 1714 1794 1878 1957 2031 2465	561 798 917 1017 1106 1184 1256 1322 1383 1464 1568 1664 1752 1834 1919 2009 2094 2174 2638	323 447 508 559 604 643 679 712 743 834 881 924 1005 1048 1089 1127 1347	372 515 585 644 695 740 782 819 854 900 959 1013 1062 1108 1155 1205 1296 1549	405 560 637 700 756 805 850 891 929 979 1043 1102 1155 1205 1256 1311 1361 1409 1684	430 595 676 744 803 856 903 947 987 1040 1108 1171 1227 1280 1334 1392 1446 1497 1788	451 624 709 780 842 897 993 1035 1091 1162 1227 1287 1342 1399 1459 1516 1569 1874	481 665 755 831 897 955 1008 1057 1102 1161 1237 1306 1370 1428 1489 1553 1613 1670 1995	
Income	•	Wyomin	ıg		1		4.00%	Note: Rethe next	page to	determin	ne their l	ocal sal	es tax a	mount.						
\$20,000 \$ \$30,000 \$ \$40,000 \$ \$50,000 \$ \$60,000 \$ \$70,000 \$ \$80,000 \$1 \$100,000 \$1 \$120,000 \$1 \$140,000 \$1 \$180,000 \$2 \$225,000 \$2 \$255,000 \$2 \$275,000 \$3	\$20,000 \$30,000 \$40,000 \$50,000 \$60,000 \$70,000 \$80,000 \$90,000 \$120,000 \$40,000 \$140,000 \$160,000 \$25,000 \$255,000 \$275,000 \$300,000 \$775,000 \$100	243 338 385 424 458 488 516 541 564 595 635 671 704 734 766 800 831 861 1031	385 438 482 521 556 587 616 643 723 764 802 837 873 911 947 981 1175	415 473 521 563 601 635 666 695 733 781 826 867 904 944 945 1024 1060 1270	439 500 551 596 635 671 704 735 775 826 873 916 957 998 1042 1083 1121 1344	330 459 522 576 622 664 701 735 767 809 863 913 958 999 1043 1089 1131 1172 1404	1154 1199 1242 1488	rate is pr 2. 3. 6.00% st say their locc is the tot 4. only amo 5. 4.6000% sales tay their locc is the tot 6. purpose	ovided r Follow t The Cal tate sale tate sales tal sales This sta bunt to b The Ne state s tal sales tal sales tal sales of this d	next to the instruit of the instruction of t	ne state nactions of a state nactions of a state nactions of a state naction. The minus 7 not have ted. He include the naction of a reside inction. The minus 6 or Hawain.	name. n the ne udes the otal of 7. n those ne deno 25%. n total of total of total of ses the 2 total of ses the ses total of ses the ses total of t	ext page 1.25%. Si jurisdict minator general 2.25% u 6.85%, jurisdict minator ally an e	tions sho of the cc I sales ta niform Io Some N tions sho of the cc excise tax	mine you local sale fornia lo puld use to	ur local ses tax racalities in the Raticio is 7.25 amount stax rate calities the Raticio is 6.85 eated as	sales tax te in add mpose a b Method 5%, and t in the st in addit impose a b Method 5%, and s a sales	deducti dition to larger led to dete the num tate tabl ion to the a larger d to dete the num tax for	on. the cocal ermine erator e is the e local ermine erator	

The optional sales tax tables are constructed using data from the Consumer Expenditure Survey (CES), which is administered by the Bureau of Labor Statistics (BLS). In an effort to reduce measurement error in responses and the burden on survey respondents, the BLS recently redesigned the CES. The newly redesigned survey was used in the construction of the Tax Year (TY) 2024 optional sales tax tables. The methodology used by the IRS to construct the optional sales tax tables did not change from TY 2023 to TY 2024.

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	В
Alaska	Juneau, Kenai, Ketchikan, Kodiak, Sitka, Wasilla or any locality that imposes a local sales tax	С
Arizona	Chandler, Gilbert, Glendale, Mesa, Peoria, Phoenix, Scottsdale, Tempe, Tucson, Yuma or any other locality that imposes a local sales tax	В
Arkansas	Any Locality that imposes a local sales tax	В
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	В
	Dekalb County (excluding Atlanta)	A
Georgia	Any other locality that imposes a local sales tax	В
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	В
Kansas	Any locality that imposes a local sales tax	В
	Any other locality that imposes a local sales tax	A
	East Baton Rouge Parish	В
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Liningston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St. Tammany Parish, Tangipahoa Parish, or	С
	City of Tupelo only	A
Mississippi	City of Jackson only	С
Missouri	Any locality that imposes a local sales tax	В
	Counties: Chautauqua, Chenango, Columbia, Delaware, Dutchess, Greene, Hamilton, Tioga Cities: New York, Norwich (Chenango County)	А
New York	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	В
	Any other locality that imposes a local sales tax	D*
North Carolina	Any locality that imposes a local sales tax	В
	Allendale County, Bamberg County, Barnwell County, Calhoun County, Charleston County, Cherokee County, Chester County, Chester County, Chester County, Chester County, Chester 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, and Williamsburg County	A
South Carolina	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	В
	Sumter County	С
Tennessee	Any locality that imposes a local sales tax	В
Utah	Any locality that imposes a local sales tax	В
Virginia	Any locality that imposes a local sales tax	A

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2024 Optional Local Sales Tax Tables (Based on a local sales tax rate of 1%)

Inc	ome			Family	Size					Family	Size					Family	/ Size			Family Size					
							Over						Over						Over						Over
	But less	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	than		1	Local T	able A			Local Table B					Local T	able C			Local Table D								
\$0	\$20,000	55	64	69	74	78	83	68	81	91	98	104	113	87	105	117	127	136	148	61	68	72	76	78	82
20,000	30,000	76	87	95	102	107	114	92	110	122	132	140	152	117	140	157	170	181	197	84	93	100	104	108	114
30,000	40,000	86	99	108	115	121	129	103	123	137	148	157	171	131	157	176	190	203	220	95	106	113	119	123	129
40,000	50,000	94	108	118	126	132	142	113	134	149	161	171	186	142	171	191	207	220	239	105	117	125	131	135	142
50,000	60,000	101	117	127	136	143	152	121	144	160	173	184	199	152	183	204	221	236	256	113	126	134	141	146	154
60,000	70,000	107	124	135	144	152	162	128	152	170	183	194	211	161	193	216	234	249	271	120	134	143	150	156	164
70,000	80,000	113	131	143	152	160	171	134	160	178	192	204	221	169	203	227	245	261	284	127	142	151	158	164	173
80,000	90,000	118	137	149	159	167	179	140	167	186	201	213	231	176	211	236	256	272	296	133	148	158	166	172	18
90,000	100,000	123	143	156	166	174	186	146	174	193	209	221	240	183	220	245	266	283	307	139	155	165	173	180	189
100,000	120,000	130	150	164	175	184	196	153	183	203	219	232	252	192	230	257	279	296	322	146	163	174	182	189	199
120,000	140,000	138	160	174	186	195	208	162	193	215	232	246	266	203	244	272	294	313	340	155	174	185	194	202	212
140,000	160,000	146	168	184	196	206	220	171	203	226	244	259	280	213	256	285	309	329	357	164	183	196	205	213	224
160,000	180,000	153	176	192	205	215	230	178	212	236	254	270	292	222	267	298	322	343	372	172	192	205	215	223	234
180,000	200,000	159	184	200	213	224	240	185	220	245	264	280	304	230	277	309	334	356	387	180	200	214	224	233	245
200,000	225,000	166	191	209	222	233	249	192	229	254	274	291	315	239	287	321	347	369	401	187	209	223	234	243	255
225,000	250,000	173	199	217	231	243	260	200	238	264	285	303	328	248	298	333	360	383	416	195	218	233	244	253	266
250,000	275,000	179	207	225	240	252	270	207	246	274	295	313	339	257	308	344	373	396	430	203	226	242	253	263	276
275,000	300,000	185	214	233	248	261	279	214	254	282	304	323	350	265	318	355	384	409	444	210	234	250	262	272	28
300,000	or more	213	246	268	286	300	321	244	290	322	347	368	399	301	362	403	437	464	504	251	280	299	313	325	342

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December 17, 2024