



# WHAT'S NEW

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## IRS FORMS and INSTRUCTIONS and NOTICES 2007

### State and Local General Sales Tax Deduction Worksheet

1. Enter your **state** general sales taxes from the applicable table on page 5 or 6 (see page 3 of the instructions) . . . . . 1. \$ \_\_\_\_\_

**Next.** If, for all of 2007, you lived only in Connecticut, the District of Columbia, Hawaii, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Jersey, Rhode Island, Virginia, or West Virginia, 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 Alaska, Arizona, Arkansas (Texarkana only), California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, New York State, or North Carolina in 2007?  
 **No.** Enter -0-  
 **Yes.** Enter your **local** general sales taxes from the applicable table on page 7 (see page 3 of the instructions) } . . . . . 2. \$ \_\_\_\_\_

3. Did your locality impose a **local** general sales tax in 2007? Residents of California, Nevada, and Texarkana, Arkansas, see page 3 of the instructions.  
 **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 your lived in more than one locality in the same state during 2007, see page 3 of the instructions. (If you do not know your local general sales tax rate, contact your local government.) . . . . . 3. \_\_\_\_\_

4. Did you enter -0- on line 2 above?  
 **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 . . . . . 4. \_\_\_\_\_

5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places) . . . . . 5. \_\_\_\_\_

6. Did you enter -0- on line 2 above?  
 **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 2007, see page 4 of the instructions } . . . . . 6. \$ \_\_\_\_\_

7. Enter your state and local general sales taxes paid on specified items, if any (see page 4 of the instructions) . . . . . 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 5. **Be sure to enter "ST" on the dotted line to the left of the entry space** . . . . . 8. \$ \_\_\_\_\_

#### Optional Sales Tax Table Computation

State: \_\_\_\_\_

Income:				
Exemptions*:				
Amount from table:				
Days:				
Deduction:				

"Over 5" is the maximum number of exemptions in the optional sales tax tables in Pub. 600.