

## Sales Tax Tables

### Cross References

- Schedule A (Form 1040)

Updated pages to *TheTaxBook 1040 Edition* and *Deluxe Edition* are now available at *TheTaxBook* Update Service. This latest round of updates includes the updated pages for the sales tax tables (pages 16-13 through 16-16).

For tax years beginning after 2003, taxpayers can elect to deduct either state and local sales taxes or state and local income taxes as itemized deductions, but not both. If the taxpayer elects to deduct sales tax, the taxpayer can either add actual taxes paid on purchases from receipts, invoices, etc., or use the amount from the optional state sales tax tables. The optional state sales tax tables are based upon the taxpayer's home state, income, and the number of exemptions the taxpayer claims. An additional amount is added for any local sales taxes paid. The taxpayer can also add to the table amount sales taxes paid on motor vehicles, boats, homes, and materials used to build a home.

Under prior law, this provision was scheduled to expire for tax years after 2011. As a result, there were no sales tax tables available for the 2012 tax year at the time *TheTaxBook* for the 2012 tax year was printed.

The American Taxpayer Relief Act of 2012 extended the sales tax deduction for tax years 2012 and 2013. The IRS has recently released the official sales tax tables for 2012, which are reflected in these updated pages (pages 16-13 through 16-16).

New for 2012, both sides of every updated page are included so that you can print on both sides of a page and replace the original.

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