

# Projected State and Local Income Tax Refund Worksheet For 2017

This amount will carry to next year's screen 3.

(Keep for your records)

**2016**

Name(s) as shown on return

Tax ID Number

**Worksheet 1 - 2016 Schedule A worksheet as filed**

1. Enter the total amount from Schedule A, line 5 . . . . . 1. \_\_\_\_\_
2. Multiply line 1 by 80% (.80) . . . . . 2. \_\_\_\_\_
3. Enter the amount from 1040, line 38 . . . . . 3. \_\_\_\_\_
4. Enter: \$311,300(MFJ) / \$285,350(HOH) / \$259,400(S) / \$155,650(MFS) . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 3 . . . . . 5. \_\_\_\_\_
6. Multiply line 5 by 3% (.03) . . . . . 6. \_\_\_\_\_
7. Enter the smaller of line 2 or line 6 . . . . . 7. \_\_\_\_\_
8. Total state and local taxes deducted on 2016 return. Subtract line 7 from line 1 . . . . . 8. \_\_\_\_\_

**Worksheet 2 - 2016 Schedule A worksheet recomputed using original Schedule A line 5 less state refunds**

1. Enter the total state taxes actually paid in 2016 (line 1 above less state refund that will be received on 2017 Form 1099-G) . . . . . 1. \_\_\_\_\_
2. Multiply line 1 by 80% (.80) . . . . . 2. \_\_\_\_\_
3. Enter the amount from 1040, line 38 . . . . . 3. \_\_\_\_\_
4. Enter: \$311,300(MFJ) / \$285,350(HOH) / \$259,400(S) / \$155,650(MFS) . . . . . 4. \_\_\_\_\_
5. Subtract line 4 from line 3 . . . . . 5. \_\_\_\_\_
6. Multiply line 5 by 3% (.03) . . . . . 6. \_\_\_\_\_
7. Enter the smaller of line 2 or line 6 . . . . . 7. \_\_\_\_\_
8. Total state and local taxes that would have been deducted if Schedule A line 5 reflected only the portion of the total state and local taxes paid that were due. Subtract line 7 from line 1 . . . . . 8. \_\_\_\_\_

**Worksheet 3 - Difference**

1. Enter the amount from line 8, worksheet 1 above . . . . . 1. \_\_\_\_\_
  2. Enter the amount from line 8, worksheet 2 above . . . . . 2. \_\_\_\_\_
  3. Subtract line 2 from line 1. This is the **maximum** amount of the total refund that is taxable in 2017 . . . . . 3. \_\_\_\_\_
- If line 3 is -0- or less, **STOP**. None of your state refund is taxable.  
If line 3 is greater than -0-, complete worksheet 4 below to determine how much of your state refund is taxable.

**Worksheet 4 - State and Local Income Tax Refund Worksheet**

1. Enter the amount from line 3, worksheet 3 above . . . . . 1. \_\_\_\_\_
  2. Enter your total allowable itemized deductions from your 2016 Schedule A line 29 . . . . . 2. \_\_\_\_\_
- Note.** If your 2016 filing status was MFS and your spouse itemized deductions in 2016, skip lines 3, 4, and 5, and enter the amount from line 2 on line 6 below.
3. Enter the amount shown below for the filing status claimed on your 2016 Form 1040.  
Enter: \$6,300(S) / \$12,600(MFJ) / \$6,300(MFS) / \$9,300(HOH) . . . . . 3. \_\_\_\_\_
  4. Did you fill in line 39a on your 2016 Form 1040?  
**No.** Enter -0-.  
**Yes.** Multiply the number in the box on line 39a of your 2016 Form 1040 by:  
    \$1,250 if your 2016 filing status was MFJ or MFS or QW;  
    \$1,550 if your 2016 filing status was single or HOH . . . . . 4. \_\_\_\_\_
  5. Add lines 3 and 4 . . . . . 5. \_\_\_\_\_
  6. Is the amount on line 5 less than the amount on line 2?  
**No. STOP** None of your refund is taxable.  
**Yes.** Subtract line 5 from line 2 . . . . . 6. \_\_\_\_\_
  7. Enter the smaller of line 1 or line 6 . . . . . 7. \_\_\_\_\_
  8. Taxable income for 2016 . . . . . 8. \_\_\_\_\_
  9. Taxable part of your refund. If line 8 is zero or more, enter the amount from line 7. If line 8 is less than zero, add lines 7 and 8, and enter the result but not less than zero. . . . . 9. \_\_\_\_\_

**Worksheet 5 - State and Local Income Tax and General State Sales Tax Computation**

1. 2016 State Income Tax Deduction from Schedule A, Line 5 . . . . . 1. \_\_\_\_\_
  2. 2016 State General Sales Tax Deduction not taken on Schedule A, Line 5 . . . . . 2. \_\_\_\_\_
  3. Difference . . . . . 3. \_\_\_\_\_
  4. Taxable part of your refund from line 9 of worksheet 4 . . . . . 4. \_\_\_\_\_
  5. Lesser of line 3 or 4 . . . . . 5. \_\_\_\_\_
- This is the maximum taxable portion of your state refund.