

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.



Department of the Treasury
Internal Revenue Service

Publication 600

Cat. No. 46600Y

2014 Sales Tax Tables Excerpted from Instructions for Schedule A (Form 1040)

December 19, 2014

2014 Optional State Sales Tax Tables

Income	Exemptions					Exemptions					Exemptions					Exemptions															
	At least	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5	1	2	3	4	5					
\$0	\$20,000	223	263	290	310	328	214	237	251	262	271	283	283	315	335	350	363	380	267	292	308	321	330	344	111	124	133	139	144	151	
\$20,000	\$30,000	329	387	426	456	481	364	403	428	446	462	482	460	518	548	572	592	620	446	488	515	536	552	574	174	194	207	217	225	236	
\$30,000	\$40,000	394	451	501	531	556	440	496	527	550	569	594	558	620	653	678	718	753	541	598	626	651	676	703	208	232	247	259	268	281	
\$40,000	\$50,000	431	505	556	598	628	524	580	616	644	666	696	644	718	765	801	830	869	635	695	734	763	787	819	237	264	282	295	306	320	
\$50,000	\$60,000	473	554	609	652	687	594	658	699	730	755	789	722	805	859	899	931	976	716	785	829	861	888	924	264	294	313	328	339	356	
\$60,000	\$70,000	510	598	657	703	741	658	729	775	809	837	875	794	886	945	989	1025	1074	792	867	916	952	981	1021	288	320	341	357	370	388	
\$70,000	\$80,000	545	638	701	750	790	747	827	874	915	956	992	862	961	1025	1073	1112	1165	862	945	998	1037	1069	1112	310	345	368	385	399	418	
\$80,000	\$90,000	577	676	742	793	836	777	861	915	955	998	1033	925	1022	1100	1152	1194	1251	929	1018	1075	1117	1152	1198	331	368	392	410	425	446	
\$90,000	\$100,000	609	710	780	833	879	812	898	953	993	1036	1071	958	1056	1125	1185	1234	1293	962	1053	1111	1154	1193	1243	353	391	415	434	450	474	
\$100,000	\$120,000	647	757	831	888	936	806	1004	1067	1115	1153	1206	1066	1189	1269	1328	1377	1443	1078	1182	1248	1297	1337	1391	377	419	447	467	484	507	
\$120,000	\$140,000	699	817	896	958	1010	1082	1005	1114	1184	1237	1298	1173	1309	1396	1462	1515	1588	1192	1306	1379	1434	1478	1538	411	457	487	510	528	553	
\$140,000	\$160,000	747	873	957	1023	1078	1155	1099	1218	1295	1353	1399	1464	1274	1421	1516	1588	1646	1299	1424	1504	1564	1617	1677	444	493	525	550	569	596	
\$160,000	\$180,000	792	924	1013	1083	1141	1222	1187	1316	1399	1462	1512	1582	1388	1526	1628	1705	1768	1400	1536	1621	1685	1737	1808	474	526	561	586	607	636	
\$180,000	\$200,000	834	972	1066	1139	1200	1285	1272	1411	1499	1566	1621	1695	1457	1627	1736	1818	1884	1497	1641	1733	1802	1857	1933	502	558	594	621	644	674	
\$200,000	\$225,000	877	1023	1124	1198	1261	1351	1362	1516	1605	1677	1735	1815	1552	1732	1836	1936	2007	1599	1753	1851	1924	1984	2064	532	591	629	658	682	714	
\$225,000	\$250,000	924	1077	1180	1256	1327	1421	1460	1618	1721	1798	1860	1945	1654	1847	1970	2064	2244	1709	1874	1979	2058	2111	2207	564	626	667	698	722	757	
\$250,000	\$275,000	968	1127	1235	1319	1389	1487	1553	1722	1831	1913	1979	2070	1751	1955	2087	2186	2266	1815	1990	2101	2185	2252	2344	594	660	703	735	761	797	
\$275,000	\$300,000	1009	1176	1288	1375	1448	1550	1643	1822	1937	2024	2094	2191	1845	2060	2198	2303	2387	1914	2102	2219	2307	2379	2476	623	692	737	771	798	836	
\$300,000	or more	1256	1461	1598	1705	1794	1919	2199	2439	2594	2711	2805	2935	2413	2686	2878	3015	3126	3279	2540	2785	2942	3059	3153	3282	798	885	942	985	1020	1068

4

Table with columns for states (North Dakota, Ohio, Oklahoma, Pennsylvania, Rhode Island, South Carolina, South Dakota, Tennessee, Texas, Utah, Vermont, Virginia, Washington, West Virginia, Wisconsin, Wyoming) and rows for income brackets (e.g., \$0-\$20,000, \$20,000-\$30,000, etc.).

Note: Residents of Alaska do not have a state sales tax, but should follow the instructions on the next page to determine their local sales tax amount.

- 1 Use the Ratio Method to determine your local sales tax deduction, then add that to the appropriate amount in the state table.
2 Follow the instructions on the next page to determine your local sales tax deduction, then add that to the appropriate amount in the state table.
3 The California table includes the 1.25% uniform local sales tax rate in addition to the 6.25% state sales tax rate for a total of 7.50%.
4 This state does not have a local general sales tax, so the amount in the state table is the only amount to be deducted.
5 The Nevada table includes the 2.25% uniform local sales tax rate in addition to the 4.000% state sales tax rate for a total of 6.85%.
6 Residents of Salem County, New Jersey should deduct only half of the amount in the state table.
7 The 4.0% rate for Hawaii is actually an excise tax but is treated as a sales tax for purpose of this deduction.

Which Optional Local Sales Tax Table Should I Use?

IF you live in	AND you live in...	THEN use
Alaska	Any locality	C
Arizona	Chandler, Glendale, Gilbert, Mesa, Peoria, Phoenix, Scottsdale, Tempe, Tucson, Yuma, or any other locality	B
Arkansas	Any Locality	B
Colorado	Adams County, Arapahoe County, Boulder County, Centennial, Colorado Springs, Denver City/Denver County, El Paso County, Larimer County, Pueblo County, or any other locality	A
	Greeley, Jefferson County, Lakewood, Longmont or Pueblo City.	B
	Arvada, Boulder, Fort Collins, Thornton or Westminster	C
Georgia	Any locality	B
Illinois	City of Aurora	B
	Any other locality	A
Louisiana	Ascension Parish, Bossier Parish, Caddo Parish, Calcasieu Parish, East Baton Rouge Parish, Iberia Parish, Jefferson Parish, Lafayette Parish, Lafourche Parish, Livingston Parish, Orleans Parish, Ouachita Parish, Rapides Parish, St. Bernard Parish, St. Landry Parish, St Tammany Parish, Tangipahoa Parish or Terrebonne Parish	C
	Any other locality	B
Missouri	Any locality	B
New York	Counties: Albany, Allegany, Broome, Cattaraugus, Cayuga, Chautauqua, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Erie, Essex, Franklin, Fulton, Genesee, Greene, Hamilton, Herkimer, Jefferson, Lewis, Livingston, Madison, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rensselaer, Rockland, St. Lawrence, Saratoga, Schoenectady, Schoharie, Schuyler, Seneca, Steuben, Suffolk, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wayne, Westchester, Wyoming or Yates New York City or Norwich City	B
	Any other locality	D*
North Carolina	Any locality	A
South Carolina	Aiken County, Horry County, Lexington County, Newberry County, Orangeburg County, York County or Myrtle Beach	A
	Bamberg County, Charleston County, Cherokee County, Chesterfield County, Darlington County, Dillon County, Florence County, Hampton County, Jasper County, Lee County, Marion County, Marlboro County or Any other locality	B
Tennessee	Any locality	B
Utah	Any locality	A
Virginia	Any locality	B
West Virginia	Any locality	B

* Note: Local Table D is just 25% of the NY State table. Instead of adding this table, we could tell taxpayers in these other NY localities to use the ratio method.

2014 Optional Local Sales Tax Tables for Certain Local Jurisdictions

Income	Exemptions	Exemptions							Exemptions							Exemptions													
		1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5	1	2	3	4	5	Over 5				
At least	But less than	Local Table A							Local Table B							Local Table C							Local Table D						
\$0	\$20,000	38	43	46	48	50	52	47	53	58	62	64	68	56	64	69	73	77	81	36	39	40	42	43	44				
20,000	30,000	60	66	71	74	77	81	71	82	89	94	99	105	87	100	108	114	120	127	60	64	67	69	71	73				
30,000	40,000	71	79	84	88	91	96	84	97	105	111	117	124	104	119	129	136	143	151	73	78	82	85	87	89				
40,000	50,000	81	90	96	100	104	109	96	110	119	126	132	140	119	136	147	156	163	173	85	91	95	98	101	104				
50,000	60,000	89	99	106	111	115	121	106	122	132	140	146	155	132	151	163	173	181	192	96	103	107	111	114	117				
60,000	70,000	97	108	115	121	125	131	115	132	143	152	159	169	144	164	178	189	197	209	105	113	119	122	125	130				
70,000	80,000	105	117	124	130	135	141	124	142	154	163	170	181	155	177	192	203	212	225	115	124	129	133	137	141				
80,000	90,000	112	124	132	139	144	150	132	151	164	173	181	192	165	189	205	217	227	240	124	133	139	143	147	152				
90,000	100,000	118	131	140	147	152	159	139	159	173	183	192	203	175	200	217	230	240	255	132	142	148	153	157	162				
100,000	120,000	127	141	150	157	163	171	149	171	185	196	205	218	188	215	233	247	258	274	143	154	161	166	171	176				
120,000	140,000	138	154	164	171	178	186	162	186	201	213	223	237	205	235	254	269	282	299	158	170	178	184	189	195				
140,000	160,000	149	166	176	184	191	200	175	200	216	229	240	254	221	253	274	290	304	322	172	186	194	201	206	212				
160,000	180,000	159	176	188	197	204	213	186	212	230	244	255	271	236	270	293	310	324	344	186	200	209	216	222	229				
180,000	200,000	168	187	199	208	216	226	196	225	243	258	270	286	250	286	310	328	343	364	198	214	224	231	237	245				
200,000	225,000	178	198	210	220	228	239	208	237	257	272	285	302	265	303	329	348	364	386	212	228	239	247	253	261				
225,000	250,000	189	209	223	233	241	253	220	251	272	288	301	319	281	322	348	369	385	409	226	244	255	264	270	279				
250,000	275,000	199	220	234	245	254	266	231	264	286	303	316	336	296	339	367	388	406	431	240	259	271	280	287	297				
275,000	300,000	208	231	246	257	266	279	242	276	299	317	331	351	311	355	385	407	426	452	254	274	286	296	303	313				
300,000	or more	265	294	313	327	338	354	306	349	378	400	418	444	397	454	492	520	544	577	336	362	379	392	402	415				