

State and Local Income Tax Refund Worksheet—Schedule 1, Line 10

Before you begin: ✓ Be sure you have read the *Exception* in the instructions for this line to see if you can use this worksheet instead of Pub. 525 to figure if any of your refund is taxable.

1. Enter the income tax refund from **Form(s) 1099-G** (or similar statement). But **don't** enter more than the amount of your state and local income taxes shown on your 2017 Schedule A, line 5 **1.**

2. Enter your total itemized deductions from your 2017 Schedule A, line 29 **2.**

Note. If the filing status on your 2017 Form 1040 was married filing separately and your spouse itemized deductions in 2017, skip lines 3 through 5, enter the amount from line 2 on line 6, and go to line 7.

3. Enter the amount shown below for the filing status claimed on your **2017 Form 1040.**


- Single or married filing separately—\$6,350
 - Married filing jointly or qualifying widow(er)—\$12,700
 - Head of household—\$9,350
- } **3.**

4. Did you fill in line 39a on your 2017 Form 1040?

- No.** Enter -0-.
 - Yes.** Multiply the number in the box on line 39a of your 2017 Form 1040 by \$1,250 (\$1,550 if your 2017 filing status was single or head of household).
- } **4.**

5. Add lines 3 and 4 **5.**

6. Is the amount on line 5 less than the amount on line 2?

No.  None of your refund is taxable.

Yes. Subtract line 5 from line 2 **6.**

7. **Taxable part of your refund.** Enter the **smaller** of line 1 or line 6 here and on Schedule 1, line 10 **7.**