

State and Local Income Tax Refund Worksheet (2022)

See *State and local income tax refund*, page 3-17, *TheTaxBook*, 1040 Edition/Deluxe Edition.

- 1) Enter the income tax refund from Form(s) 1099-G (or similar statement). But do not enter more than the amount of state and local income taxes shown on line 5d of the 2021 Schedule A (Form 1040)..... 1) _____
- 2) Is the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2021 [line 5d of the 2021 Schedule A, (Form 1040)], more than the amount on line 5e of the 2021 Schedule A (Form 1040)?
No. Enter the amount from line 1 on line 3 and go to line 4.
Yes. Subtract the amount on line 5e of the 2021 Schedule A (Form 1040), from the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2021 [line 5d of the 2021 Schedule A (Form 1040)] 2) _____
- 3) Is the amount on line 1 more than the amount on line 2?
No. STOP. None of the refund is taxable.
Yes. Subtract line 2 from line 1 3) _____
- 4) Enter the total itemized deductions from line 17 of the 2021 Schedule A (Form 1040) 4) _____
MFS: If MFS in 2021 and spouse itemized in 2021, skip lines 5 through 7, enter the amount from line 4 on line 8, and go to line 9.
- 5) Enter the amount shown below for the filing status claimed on the 2021 return.
• Single or Married Filing Separately: \$12,550
• Married Filing Jointly or Qualifying Surviving Spouse: \$25,100
• Head of Household: \$18,800..... 5) _____
- 6) Check any boxes that apply.*
___ Taxpayer born before January 2, 1957.
___ Taxpayer is blind.
___ Spouse born before January 2, 1957.
___ Spouse is blind.
No boxes checked. Enter -0-.
Multiply the number of boxes checked by \$1,350 (\$1,700 if 2021 filing status was Single or HOH) 6) _____

* **MFS:** If MFS, check the boxes for spouse only if spouse had no income, is not filing a return, and cannot be claimed as a dependent on another person's return.
HOH: For HOH, do not check any boxes for taxpayer's spouse.
- 7) Add lines 5 and 6..... 7) _____
- 8) Is the amount on line 7 less than the amount on line 4?..... 8) _____
No. STOP. None of the refund is taxable.
Yes. Subtract line 7 from line 4.
- 9) **Taxable part of the refund.** Enter the smaller of line 3 or line 8 here and on line 1, Schedule 1 (Form 1040)..... 9) _____