

SALES TAX DEDUCTION WORKSHEET

Please contact us if you need assistance with this worksheet.

choose method yielding greatest deduction

METHOD 1 - Optional Sales Tax Table

Amount from the Optional Sales Tax Table (see previous page)

Add sales tax on the following items (enter sales tax paid for each):

Purchase/Lease of Motor Vehicle

Purchase of Home Improvement Materials

Purchase of Boat or Aircraft

Other _____

Other _____

Other _____

Sum of Lines: Sales Tax Deduction to Report on Schedule A

METHOD 2 - Actual Sales Tax Expenses

Amount paid
including Sales
Tax

Items Subject to General State and Local Sales Tax:

Clothing

Computer Software / Supplies

Dining Out

Department Store Purchases

Entertainment

Home Furnishings

Hotel Charges

Household Supplies

Pet Supplies

Purchase/Lease of Motor Vehicle

Purchase of Home Improvement Materials

Purchase of Boat or Aircraft

Other _____

Other _____

Other _____

Subtotal: Items Subject to General State and Local Sales Tax

1 _____

Multiply Line 1 by the Applicable Sales Tax Rate *

x .0847

Total: Sales Tax Paid at General State and Local Sales Tax Rate

2 _____

Items Subject to Special Sales Tax:

Amount paid

Sales Tax **

Groceries

Telephone

Other _____

Other _____

Total: Sales Tax Paid at Special Sales Tax Rates

3 _____

Sum of Lines 2 & 3: Sales Tax Deduction to Report on Schedule A

*Applicable Sales Tax Rate = Sales Tax Rate / (1 + Sales Tax Rate); for Metro Nashville, the applicable sales tax rate is .0847

**Sales Tax = Purchase Prices x Applicable Sales Tax Rate; for Metro Nashville, the applicable sales tax on groceries is .0566 and on telephone usage is .0654