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State and Local General Sales Taxes

For use in preparing
2006 Returns



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Introduction

The Tax Relief and Health Care Act of 2006 extended the election to deduct state and local general sales taxes for 2006. The act was enacted after Schedule A (Form 1040), Itemized Deductions, and its instructions were printed. Because we were not able to include the instructions for figuring the deduction in the Schedule A instructions, we are providing this publication to help you figure this deduction.

You can elect to deduct state and local general sales taxes instead of state and local income taxes as a deduction on Schedule A. **You cannot deduct both.** To figure your deduction, you can use either:

- Your actual expenses, **or**
- The optional sales tax tables **plus** the general sales taxes paid on certain specified items.

Actual Expenses

Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2006 if the tax rate was the same as the general sales tax rate. However, sales taxes on food, clothing, medical supplies, and motor vehicles are deductible as a general sales tax even if the tax rate was less than the general sales tax rate. If you paid sales tax on a motor vehicle at a rate higher than the general sales tax rate, you can deduct only the amount of tax that you would have paid at the general sales tax rate on that vehicle. Motor vehicles include cars, motorcycles, motor homes, recreational vehicles, sport utility vehicles, trucks, vans, and off-road vehicles. Also include any state and local general sales taxes paid for a leased motor vehicle. Do not include sales taxes paid on items used in your trade or business.

To deduct your actual expenses, enter the amount on Schedule A, line 5, and enter "**ST**" on the dotted line to the left of the line 5 entry space.



You must keep your actual receipts showing general sales taxes paid to use this method.

Refund of general sales taxes. If you received a refund of state or local general sales taxes in 2006 for amounts paid in 2006, reduce your **actual** 2006 state and local general sales taxes by this amount. If you received a refund of state or local general sales taxes in 2006 for prior year purchases, do not reduce your 2006 state and local general sales taxes by this amount. But if you deducted your **actual** state and local general sales taxes in the earlier year and the deduction reduced your tax, you may have to include the refund in income on Form 1040, line 21. See *Recoveries* in Pub. 525 for details.

Optional Sales Tax Tables

Instead of using your actual expenses, you can use the tables on pages 5 through 7 to figure your state and local general sales tax deduction. You may also be able to add the state and local general sales taxes paid on certain specified items.

To figure your state and local general sales tax deduction using the tables, complete the worksheet below.



If your filing status is married filing separately, both you and your spouse elect to deduct sales taxes, **and** your spouse elects to use the optional sales tax tables, you also must use the tables to figure your state and local general sales tax deduction.

State and Local General Sales Tax Deduction Worksheet (See the instructions that begin on page 3.)

Keep for Your Records



Before you begin: See the instructions for line 1 on page 3 if:		
✓	You lived in more than one state during 2006, or	
✓	You had any nontaxable income in 2006.	
1. Enter your state general sales taxes from the applicable table on page 5 or 6 (see page 3 of the instructions)	1. \$	[]
<p>Next. If, for all of 2006, you lived only in Connecticut, the District of Columbia, Hawaii, Indiana, Kentucky, Maine, Maryland, Massachusetts, Michigan, Mississippi, New Jersey, Rhode Island, Virginia, or West Virginia, skip lines 2 through 5, enter -0- on line 6, and go to line 7. Otherwise, go to line 2</p>		
2. Did you live in Alaska, Arizona, Arkansas (Texarkana only), California (Los Angeles County only), Colorado, Georgia, Illinois, Louisiana, New York State, or North Carolina in 2006?		
<input type="checkbox"/> No. Enter -0-		
<input type="checkbox"/> Yes. Enter your local general sales taxes from the applicable table on page 7 (see page 3 of the instructions)	2. \$	[]
3. Did your locality impose a local general sales tax in 2006? Residents of California, Nevada, and Texarkana, Arkansas, see page 3 of the instructions		
<input type="checkbox"/> No. Skip lines 3 through 5, enter -0- on line 6, and go to line 7		
<input type="checkbox"/> Yes. Enter your local general sales tax rate, but omit the percentage sign. For example, if your local general sales tax rate was 2.5%, enter 2.5. If your local general sales tax rate changed or you lived in more than one locality in the same state during 2006, see page 3 of the instructions. (If you do not know your local general sales tax rate, contact your local government.)	3. .	[]
4. Did you enter -0- on line 2 above?		
<input type="checkbox"/> No. Skip lines 4 and 5 and go to line 6		
<input type="checkbox"/> Yes. Enter your state general sales tax rate (shown in the table heading for your state), but omit the percentage sign. For example, if your state general sales tax rate is 6%, enter 6.0	4. .	[]
5. Divide line 3 by line 4. Enter the result as a decimal (rounded to at least three places)	5. .	[]
6. Did you enter -0- on line 2 above?		
<input type="checkbox"/> No. Multiply line 2 by line 3	6. \$	[]
<input type="checkbox"/> Yes. Multiply line 1 by line 5. If you lived in more than one locality in the same state during 2006, see page 4 of the instructions		
7. Enter your state and local general sales taxes paid on specified items, if any (see page 4 of the instructions)	7. \$	[]
8. Deduction for general sales taxes. Add lines 1, 6, and 7. Enter the result here and the total from all your state and local general sales tax deduction worksheets, if you completed more than one, on Schedule A, line 5. Be sure to enter "ST" on the dotted line to the left of the entry space	8. \$	[]

Instructions for the State and Local General Sales Tax Deduction Worksheet

Line 1. If you lived in the same state for all of 2006, enter the applicable amount, based on your 2006 income and exemptions, from the optional state sales tax table for your state on page 5 or 6. Read down the “At least–But less than” columns for your state and find the line that includes your 2006 income. If married filing separately, do not include your spouse’s income. Your 2006 income is the amount shown on your Form 1040, line 38, plus any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans’ benefits.
- Nontaxable combat pay.
- Workers’ compensation.
- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.
- Public assistance payments.

The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d. Do not include any additional exemptions you listed on Form 8914 for individuals displaced by Hurricane Katrina.

What if you lived in more than one state? If you lived in more than one state during 2006, look up the table amount for each state using the above rules. If there is no table for your state, the table amount is considered to be zero. Multiply the table amount for each state you lived in by a fraction. The numerator of the fraction is the number of days you lived in the state during 2006 and the denominator is the total number of days in the year (365). Enter the total of the prorated table amounts for each state on line 1. However, if you also lived in a locality during 2006 that imposed a local general sales tax, do not enter the total on line 1. Instead, complete a separate worksheet for each state you lived in and enter the prorated amount for that state on line 1.

Example. You lived in State A from January 1 through August 31, 2006 (243 days), and in State B from September 1 through December 31, 2006 (122 days). The table amount for State A is \$500. The table amount for State B is \$400. You would figure your state general sales tax as follows.

State A:	$\$500 \times 243/365 =$	\$333
State B:	$\$400 \times 122/365 =$	134
Total	$=$	\$467

If none of the localities in which you lived during 2006 imposed a local general sales tax, enter \$467 on line 1 of your worksheet. Otherwise, complete a separate worksheet for State A and State B. Enter \$333 on line 1 of the State A worksheet and \$134 on line 1 of the State B worksheet.

Line 2. If you checked the “No” box, enter -0- on line 2, and go to line 3. If you checked the “Yes” box and lived in

the same locality for all of 2006, enter the applicable amount, based on your 2006 income and exemptions, from the optional local sales tax table for your locality on page 7. Read down the “At least–But less than” columns for your locality and find the line that includes your 2006 income. See the line 1 instructions on this page to figure your 2006 income. The exemptions column refers to the number of exemptions claimed on Form 1040, line 6d. Do not include any additional exemptions you listed on Form 8914 for individuals displaced by Hurricane Katrina.

What if you lived in more than one locality? If you lived in more than one locality during 2006, look up the table amount for each locality using the above rules. If there is no table for your locality, the table amount is considered to be zero. Multiply the table amount for each locality you lived in by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2006 and the denominator is the total number of days in the year (365). If you lived in more than one locality in the same state and the local general sales tax rate was the same for each locality, enter the total of the prorated table amounts for each locality in that state on line 2. Otherwise, complete a separate worksheet for lines 2 through 6 for each locality and enter each prorated table amount on line 2 of the applicable worksheet.

Example. You lived in Locality 1 from January 1 through August 31, 2006 (243 days), and in Locality 2 from September 1 through December 31, 2006 (122 days). The table amount for Locality 1 is \$100. The table amount for Locality 2 is \$150. You would figure the amount to enter on line 2 as follows. Note that this amount may not equal your local sales tax deduction, which is figured on line 6 of the worksheet.

Locality 1:	$\$100 \times 243/365 =$	\$ 67
Locality 2:	$\$150 \times 122/365 =$	50
Total	$=$	\$117

Line 3. If you lived in California, check the “No” box if your combined state and local general sales tax rate is 7.25%. Otherwise, check the “Yes” box and include on line 3 only the part of the combined rate that is more than 7.25%.

If you lived in Nevada, check the “No” box if your combined state and local general sales tax rate is 6.5%. Otherwise, check the “Yes” box and include on line 3 only the part of the combined rate that is more than 6.5%.

If you lived in Texarkana, Arkansas, check the “Yes” box and enter “4.0” on line 3. Your local general sales tax rate of 4.0% includes the additional 1.0% Arkansas state sales tax rate for Texarkana and the 1.5% sales tax rate for Miller County.

What if your local general sales tax rate changed during 2006? If you checked the “Yes” box and your local general sales tax rate changed during 2006, figure the rate to enter on line 3 as follows. Multiply each tax rate for the period it was in effect by a fraction. The numerator of the fraction is the number of days the rate was in effect during 2006 and the denominator is the total number of days in the year (365). Enter the total of the prorated tax rates on line 3.

Example. Locality 1 imposed a 1% local general sales tax from January 1 through September 30, 2006 (273 days). The rate increased to 1.75% for the period from October 1 through December 31, 2006 (92 days). You would enter "1.189" on line 3, figured as follows.

January 1 –		
September 30:	$1.00 \times 273/365 =$	0.748
October 1 –		
December 31:	$1.75 \times 92/365 =$	$\frac{0.441}{1.189}$
Total	$=$	

What if you lived in more than one locality in the same state during 2006? Complete a separate worksheet for lines 2 through 6 for each locality in your state if you lived in more than one locality in the same state during 2006 and either of the following applies.

- Each locality did not have the same local general sales tax rate.
- You lived in Texarkana, AR, or Los Angeles County, CA.

To figure the amount to enter on line 3 of the worksheet for each locality in which you lived (except a locality for which you used the table on page 7 to figure your local general sales tax deduction), multiply the local general sales tax rate by a fraction. The numerator of the fraction is the number of days you lived in the locality during 2006 and the denominator is the total number of days in the year (365).

Example. You lived in Locality 1 from January 1 through August 31, 2006 (243 days), and in Locality 2 from September 1 through December 31, 2006 (122 days). The local general sales tax rate for Locality 1 is 1%. The rate for Locality 2 is 1.75%. You would enter "0.666" on line 3 for the Locality 1 worksheet and "0.585" for the Locality 2 worksheet, figured as follows.

Locality 1:	$1.00 \times 243/365 =$	0.666
Locality 2:	$1.75 \times 122/365 =$	0.585

Line 6. If you lived in more than one locality in the same state during 2006, you should have completed line 1 only on the first worksheet for that state and separate worksheets for lines 2 through 6 for any other locality within that state in which you lived during 2006. If you checked the

"Yes" box on line 6 of any of those worksheets, multiply line 5 of that worksheet by the amount that you entered on line 1 for that state on the first worksheet.

Line 7. Enter on line 7 any state and local general sales taxes paid on the following specified items. If you are completing more than one worksheet, include the total for line 7 on only one of the worksheets.

1. A motor vehicle (including a car, motorcycle, motor home, recreational vehicle, sport utility vehicle, truck, van, and off-road vehicle). Also include any state and local general sales taxes paid for a leased motor vehicle. If the state sales tax rate on these items is higher than the general sales tax rate, only include the amount of tax you would have paid at the general sales tax rate.
2. An aircraft or boat, if the tax rate was the same as the general sales tax rate.
3. A home (including a mobile home or prefabricated home) or substantial addition to or major renovation of a home, but only if the tax rate was the same as the general sales tax rate and any of the following applies.
 - a. Your state or locality imposes a general sales tax directly on the sale of a home or on the cost of a substantial addition or major renovation.
 - b. You purchased the materials to build a home or substantial addition or to perform a major renovation and paid the sales tax directly.
 - c. Under your state law, your contractor is considered your agent in the construction of the home or substantial addition or the performance of a major renovation. The contract must state that the contractor is authorized to act in your name and must follow your directions on construction decisions. In this case, you will be considered to have purchased any items subject to a sales tax and to have paid the sales tax directly.

Do not include sales taxes paid on items used in your trade or business. If you received a refund of state or local general sales taxes in 2006, see *Refund of general sales taxes* on page 1.

2006 Optional State and Certain Local Sales Tax Tables

Main table with columns for Income, Exemptions, and various states including Alabama, Arizona, Arkansas, California, Colorado, Connecticut, District of Columbia, Florida, Georgia, Hawaii, Idaho, Illinois, Indiana, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, and Nebraska.

(Continued on next page)

2006 Optional State and Certain Local Sales Tax Tables (Continued)

Income	Exemptions					Exemptions					Exemptions					Exemptions														
	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					
	Nevada²					New Jersey⁴					New Mexico					New York³					North Carolina³									
\$0	233	251	262	270	277	217	232	242	248	254	261	205	219	227	234	238	245	136	146	152	157	160	165	171	187	197	205	211	219	
20,000	409	440	460	474	486	383	409	425	437	447	459	365	389	404	415	424	436	241	259	270	278	285	294	296	323	340	353	363	377	
30,000	504	542	566	584	598	473	505	525	539	551	566	452	482	501	514	525	540	299	321	334	345	353	363	362	396	417	433	445	462	
40,000	587	633	661	681	698	552	589	612	629	643	661	529	564	586	602	615	632	350	375	391	403	413	425	421	460	484	503	517	537	
50,000	664	715	747	771	789	624	666	693	712	727	747	600	640	664	683	697	716	396	426	444	457	468	482	474	518	546	566	583	605	
60,000	735	792	827	853	874	692	738	767	788	805	828	665	710	737	757	773	795	440	472	492	507	519	535	524	572	603	625	643	668	
70,000	804	866	904	933	955	756	807	838	861	880	904	728	777	807	829	847	870	482	517	539	555	568	585	571	624	657	682	702	728	
80,000	868	935	976	1007	1031	816	871	905	930	950	977	787	840	873	897	915	941	521	559	583	600	614	633	616	673	708	735	756	785	
90,000	929	1001	1045	1078	1104	874	933	969	996	1017	1046	844	901	936	961	981	1009	559	599	625	643	658	678	658	719	757	785	808	839	
100,000	1011	1089	1138	1173	1202	951	1015	1055	1084	1107	1138	920	982	1020	1047	1070	1099	609	653	681	701	717	739	715	781	822	853	877	910	
120,000	1125	1212	1266	1305	1337	1059	1130	1174	1206	1231	1266	1026	1094	1137	1168	1192	1225	679	728	759	781	799	824	793	866	912	946	973	1010	
140,000	1226	1321	1379	1423	1457	1154	1231	1279	1314	1342	1379	1119	1194	1241	1274	1301	1338	741	795	828	853	872	899	863	942	992	1029	1058	1098	
160,000	1328	1431	1494	1541	1578	1250	1334	1385	1423	1453	1494	1214	1295	1346	1382	1411	1451	804	862	898	925	946	975	936	1018	1072	1112	1144	1187	
180,000	1421	1531	1599	1649	1689	1337	1427	1482	1523	1555	1598	1301	1388	1441	1481	1512	1554	861	923	962	991	1013	1044	992	1088	1145	1188	1222	1268	
200,000 or more	1898	2045	2136	2203	2256	1785	1905	1978	2032	2075	2133	1745	1862	1934	1986	2028	2085	1156	1239	1291	1329	1359	1400	1322	1443	1519	1575	1620	1682	
	North Dakota					Ohio³					Oklahoma					Pennsylvania					Rhode Island									
\$0	178	194	204	212	218	226	212	227	237	244	249	256	218	248	268	282	295	311	194	209	219	226	232	239	225	242	253	260	267	275
20,000	314	342	359	372	382	396	375	402	418	430	439	452	363	413	445	469	489	516	341	367	384	396	406	419	392	422	440	454	465	479
30,000	387	421	443	459	471	489	463	496	516	531	542	558	439	499	537	566	590	623	420	452	473	488	500	516	482	519	541	558	571	589
40,000	452	491	516	535	550	570	541	579	602	620	633	652	506	574	618	651	679	716	489	527	551	568	582	601	562	604	630	650	665	686
50,000	511	556	584	605	622	644	612	655	682	701	717	738	566	641	691	728	758	800	553	596	623	642	658	679	635	682	712	734	751	774
60,000	566	616	647	670	688	714	678	726	756	777	794	818	621	704	757	798	832	877	612	660	689	711	728	752	702	755	787	811	831	856
70,000	619	673	707	732	752	780	742	794	826	850	869	894	673	763	821	865	901	951	669	721	753	776	795	821	767	824	860	886	907	935
80,000	668	727	763	791	812	842	801	858	893	918	938	966	722	818	880	928	966	1019	722	778	812	838	858	886	827	889	928	956	978	1009
90,000	716	778	817	847	870	901	858	919	956	983	1005	1035	769	871	937	987	1028	1084	773	832	870	897	919	948	865	922	962	988	1017	1079
100,000	779	847	889	921	946	981	934	1000	1041	1071	1094	1126	831	940	1012	1066	1110	1170	841	905	946	975	999	1031	883	934	979	1012	1038	1110
120,000	867	942	990	1025	1053	1091	1040	1113	1159	1192	1218	1254	916	1037	1115	1174	1222	1289	935	1007	1051	1084	1111	1146	1070	1150	1199	1235	1264	1303
140,000	945	1027	1079	1117	1148	1189	1134	1214	1263	1299	1328	1367	992	1121	1206	1270	1322	1393	1018	1096	1145	1181	1210	1248	1165	1252	1306	1345	1377	1419
160,000	1024	1113	1168	1210	1243	1288	1229	1315	1369	1408	1439	1481	1067	1206	1297	1365	1421	1498	1102	1187	1239	1278	1309	1351	1262	1355	1413	1456	1490	1536
180,000	1096	1191	1250	1294	1330	1378	1315	1408	1465	1507	1540	1585	1136	1283	1379	1452	1511	1593	1179	1269	1326	1367	1400	1445	1349	1449	1511	1557	1593	1642
200,000 or more	1464	1591	1670	1729	1776	1839	1758	1882	1958	2015	2059	2119	1482	1672	1796	1890	1966	2072	1572	1691	1766	1821	1865	1924	1749	1930	2012	2072	2121	2185
	South Carolina					South Dakota					Texas					Utah														
\$0	244	280	304	322	337	357	212	242	262	278	290	307	351	399	430	454	474	500	237	256	268	276	283	292	244	281	305	323	339	360
20,000	400	459	497	526	550	583	349	399	431	456	476	504	580	659	710	749	781	824	422	456	476	491	503	520	401	461	500	530	555	589
30,000	481	551	597	636	660	699	421	480	519	549	573	606	700	794	856	902	940	993	523	564	589	608	623	643	482	554	601	637	666	707
40,000	551	631	683	723	755	800	483	551	595	629	657	695	804	912	982	1035	1079	1138	612	660	690	712	729	753	553	635	688	729	763	809
50,000	615	703	761	805	841	891	539	614	664	701	732	774	898	1018	1096	1155	1204	1270	694	748	782	807	827	853	617	708	767	813	850	902
60,000	673	770	833	881	920	975	590	673	727	768	801	848	984	1115	1201	1265	1318	1391	770	830	867	895	917	947	676	775	840	889	930	986
70,000	728	833	901	953	995	1054	639	728	786	831	867	917	1066	1208	1300	1370	1427	1505	843	909	950	980	1004	1036	731	838	908	962	1005	1066
80,000	780	891	964	1019	1065	1127	684	780	842	889	928	981	1142	1294	1392	1467	1528	1612	911	982	1027	1059	1085	1121	783	897	972	1028	1076	1141
90,000	828	947	1024	1083	1131	1197	727	829	895	945	986																			

Which Optional Local Sales Tax Table Should I Use?

IF you live in the state of...	AND you live in...	THEN use Local Table...
Alaska	Any locality	C
Arizona	Chandler, Gilbert, Glendale, Peoria, Scottsdale, Tempe, or Yuma	C
	Any other locality	B
Arkansas	Texarkana	B
California	Los Angeles County	B
Colorado	Centennial, Colorado Springs, City of Denver, Greeley, Jefferson County, or Longmont	B
	Arvada, Aurora, City of Boulder, Fort Collins, Lakewood, City of Pueblo, Thornton, or Westminster	C
	Boulder County, Denver County, Pueblo County, or any other locality	A
Georgia	DeKalb County, Rockdale County, Taliaferro County, or Webster	B
	Any other locality	C
Illinois	Any locality	B
Louisiana	Any locality	C
New York	New York City	A
	The cities of Fulton, Oneida, or Oswego, or one of the following counties: Albany, Allegany, Cattaraugus, Cayuga, Chemung, Clinton, Cortland, Erie, Essex, Franklin, Fulton, Genessee, Herkimer, Jefferson, Lewis, Livingston, Monroe, Montgomery, Nassau, Niagara, Oneida, Onondaga, Ontario, Orange, Orleans, Oswego, Otsego, Putnam, Rockland, St. Lawrence, Saratoga, Schenectady, Schoharie, Seneca, Steuben, Suffolk, Sullivan, Tompkins, Ulster, Warren, Washington, Westchester, Wyoming, or Yates	B
	Any other locality	D
North Carolina	Any locality	C

2006 Optional Local Sales Tax Tables for Certain Local Jurisdictions (Based on a local sales tax rate of 1 percent)

Income		Local Table A						Local Table B					
At least	But less than	Exemptions					Over 5	Exemptions					Over 5
		1	2	3	4	5		1	2	3	4	5	
\$0	\$20,000	34	37	39	41	42	43	39	43	46	48	50	52
20,000	30,000	58	63	67	69	71	74	66	73	78	82	85	88
30,000	40,000	70	77	81	84	87	90	80	89	95	99	103	108
40,000	50,000	81	89	94	97	100	104	93	104	110	115	119	125
50,000	60,000	92	100	106	110	113	117	105	116	124	129	134	140
60,000	70,000	101	110	116	121	124	129	115	128	136	143	147	154
70,000	80,000	110	120	127	131	135	140	126	140	148	155	160	168
80,000	90,000	118	129	136	141	145	151	135	150	160	167	173	180
90,000	100,000	126	138	145	151	155	161	144	160	170	178	184	193
100,000	120,000	137	150	158	163	168	175	156	174	185	193	200	209
120,000	140,000	152	166	174	181	186	193	173	192	204	213	221	231
140,000	160,000	165	180	189	197	202	210	188	209	222	232	240	251
160,000	180,000	178	194	204	212	218	227	203	225	239	250	259	270
180,000	200,000	190	207	218	226	233	242	216	240	255	267	276	288
200,000	or more	250	273	288	299	307	319	286	317	337	351	363	380

Income		Local Table C					Local Table D						
At least	But less than	Exemptions				Over 5	Exemptions				Over 5		
		1	2	3	4	5	1	2	3	4	5	Over 5	
\$0	\$20,000	52	60	65	69	72	76	34	36	38	39	40	41
20,000	30,000	85	97	105	111	116	123	60	65	68	70	71	73
30,000	40,000	102	116	126	133	139	147	75	80	84	86	88	91
40,000	50,000	117	133	144	152	159	168	87	94	98	101	103	106
50,000	60,000	130	148	160	169	177	187	99	106	111	114	117	120
60,000	70,000	142	162	175	185	193	204	110	118	123	127	130	134
70,000	80,000	153	175	189	200	209	221	120	129	135	139	142	146
80,000	90,000	164	187	202	214	223	236	130	140	146	150	153	158
90,000	100,000	174	199	215	227	237	250	140	150	156	161	165	170
100,000	120,000	188	214	231	244	255	269	152	163	170	175	179	185
120,000	140,000	206	235	254	268	279	296	170	182	190	195	200	206
140,000	160,000	222	253	273	289	301	318	185	199	207	213	218	225
160,000	180,000	239	272	293	310	323	341	201	215	225	231	237	244
180,000	200,000	253	288	311	328	343	362	215	231	241	248	253	261
200,000	or more	327	372	401	423	441	466	289	310	323	332	340	350

Internal Revenue Service
Kansas City Service Center
P.O. Box 218499
Kansas City, MO 64121

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