



Department of the Treasury  
Internal Revenue Service

## Publication 600

Cat. No. 46600Y

# Optional State Sales Tax Tables

For use in preparing  
**2004** Returns



**Get forms and other information  
faster and easier by:**

**Internet** • [www.irs.gov](http://www.irs.gov)

**FAX** • 703-368-9694 (from your fax machine)

## Purpose

We are providing this publication so you can figure your deduction for state and local general sales taxes using the Optional State Sales Tax Tables. A general sales tax is a sales tax imposed at one rate with respect to the retail sale of a broad range of classes of items. In addition, certain selective sales taxes (sales taxes imposed at a different rate on certain selected items) are deductible as general sales taxes, as explained below.

## Introduction

New for 2004, you can elect to deduct state and local general sales taxes instead of state and local income taxes as an itemized deduction on Schedule A (Form 1040). You cannot deduct both. Generally, to figure your state and local general sales tax deduction, you can use either your actual expenses or the Optional State Sales Tax Tables contained in this publication.

**Actual expenses.** Generally, you can deduct the actual state and local general sales taxes (including compensating use taxes) you paid in 2004 only if the tax rate was the same as the general sales tax rate. Do not include sales taxes paid on items used in your trade or business.

**Rate less than general rate.** 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.

**Rate more than general rate.** Sales taxes on motor vehicles also are deductible as a general sales tax if the tax rate was more than the general sales tax rate, but the tax is deductible only up to the amount of tax that would have been imposed at the general sales tax rate. 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.



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

**Optional State Sales Tax Tables.** Instead of using your actual expenses, you can use the Optional State Sales Tax Tables on pages 3 through 5 to figure your state and local general sales tax deduction. You may also be able to add the following items to the table amount.

- Local general sales taxes if your locality imposes a general sales tax.
- State and local general sales taxes paid on certain specified items.

- Nontaxable part of social security and railroad retirement benefits.
- Nontaxable part of IRA, pension, or annuity distributions. Do not include rollovers.
- Public assistance payments.

**Note.** If your filing status is married filing separately, use your own total available income. Follow the above instructions, beginning with the amount shown on your Form 1040, line 37.

## How To Use the Optional State Sales Tax Tables

To figure your state and local general sales tax deduction using the Optional State Sales Tax Tables, follow Steps 1 through 5 and 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 State Sales Tax Tables, you also must use the tables to figure your state and local general sales tax deduction.

**Step 1.** Find the state where you lived in 2004 in the Optional State Sales Tax Tables shown on pages 3 through 5. But see *What If You Lived in More Than One Place*, on page 3, if applicable.

**Step 2.** Read down the “At least – But less than” columns for your state and find the line that includes your 2004 total available income. Total available income is the amount shown on your Form 1040, line 37, plus any nontaxable items, such as the following.

- Tax-exempt interest.
- Veterans’ benefits.
- Nontaxable combat pay.
- Workers’ compensation.

**Step 3.** Go to the column that includes the total number of exemptions you claimed on your Form 1040, line 6d. Enter the amount from that column on line 1 of the worksheet below.

**Step 4.** If your locality imposes a general sales tax, complete lines 2a through 2d of the worksheet below. Otherwise, skip lines 2a through 2c of the worksheet, enter -0- on line 2d, and go to line 3.

**Example.** State A imposes a 6.5% (.065) general sales tax. City B in State A imposes an additional 0.5% (.005) general sales tax. To figure your local general sales taxes, enter .005 (the local general sales tax rate) on line 2a of the worksheet below. Enter .065 (the state general sales tax rate) on line 2b. Divide the amount on line 2a (.005) by the amount on line 2b (.065) and enter the result (.077) on line 2c. If the amount on line 1 of the worksheet is \$1,000, multiply this amount by the amount on line 2c (.077) and enter the result, \$77, on line 2d.

**Step 5.** Enter on line 3 of the worksheet below any state and local general sales taxes paid on the following specified items.

- 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.

### State and Local General Sales Tax Deduction Worksheet

(Using the Optional State Sales Tax Tables)

(Keep for Your Records)

1. State general sales taxes. See <i>Step 1</i> through <i>Step 3</i> above . . . . .	1. _____
2a. Local general sales tax rate. If zero, skip lines 2a through 2c, enter -0- on line 2d, and go to line 3 . . . . .	2a. _____
2b. State general sales tax rate . . . . .	2b. _____
2c. Divide line 2a by line 2b. Enter the result as a decimal (rounded to at least three places) . . . . .	2c. _____
2d. Local general sales taxes. Multiply line 1 by line 2c . . . . .	2d. _____
3. General sales taxes paid on specified items, if any. See <i>Step 5</i> above . . . . .	3. _____
4. <b>Deduction for general sales taxes.</b> Add lines 1, 2d, and 3. Enter the result here and on Schedule A (Form 1040), line 5, and be sure to check box b on that line . . . . .	4. _____

**Note.** If you elect to deduct general sales taxes, you cannot deduct your state and local income taxes.

- An aircraft, boat, home (including mobile and prefabricated), or home building materials, if the tax rate was the same as the general sales tax rate.

Do not include sales taxes paid on items used in your trade or business.

## What If You Lived in More Than One Place?

If you lived in more than one state during 2004, 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 and the denominator is the total number of days in the year (366).

Also prorate any local general sales taxes based on the number of days you resided in the locality for which you are determining the local sales tax deduction.

**Example.** You lived in State A from January 1 through August 31, 2004 (244 days), and in State B from September 1 through December 31, 2004 (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 (line 1 of the worksheet on page 2) as follows.

$$\begin{aligned} \text{State A: } & \$500 \times \frac{244}{366} = \$333 \\ \text{State B: } & \$400 \times \frac{122}{366} = \underline{133} \\ \text{Total} & \qquad \qquad \qquad \$466 \end{aligned}$$

## 2004 Optional State Sales Tax Tables

**Alaska residents only.** If you paid any local sales taxes, you must use your actual expenses to figure your deduction.

Income		Exemptions						Exemptions						Exemptions						Exemptions											
At least	But less than	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	1	2	3	4	5	Over 5
		<b>Alabama</b>						<b>Arizona</b>						<b>Arkansas</b>						<b>California</b>											
\$0	\$20,000	288	344	381	410	434	468	332	374	402	422	439	463	377	446	493	530	560	603	355	408	442	468	489	519	459	526	569	602	630	667
20,000	30,000	366	434	481	517	547	590	430	485	520	547	568	598	475	561	620	665	703	755	528	604	654	692	723	766	588	671	726	768	802	849
30,000	40,000	416	494	547	587	621	669	496	558	599	629	654	688	539	637	702	753	795	855	641	731	791	836	873	925	688	785	849	897	937	992
40,000	50,000	460	545	602	647	684	736	552	621	666	699	727	765	594	700	772	827	874	938	773	881	952	1006	1050	1111	811	925	999	1055	1101	1165
50,000	60,000	498	590	652	700	740	796	603	678	726	763	792	833	642	757	834	894	943	1013	862	982	1060	1120	1169	1236	900	1058	1142	1206	1259	1331
60,000	70,000	532	630	695	747	789	849	648	728	780	819	851	895	686	807	889	952	1005	1078	990	1126	1215	1283	1338	1415	1047	1190	1284	1356	1414	1495
70,000	80,000	565	667	737	791	835	898	690	776	831	872	906	952	726	854	940	1007	1062	1140	1100	1251	1349	1424	1485	1570	1165	1329	1434	1511	1579	1666
80,000	90,000	593	701	773	830	877	942	728	818	876	920	955	1004	762	896	986	1056	1114	1195	1236	1407	1513	1597	1676	1761	1331	1507	1624	1703	1786	1874
90,000	100,000	621	733	809	868	916	985	765	859	920	965	1003	1054	797	936	1030	1103	1163	1247	1381	1570	1688	1778	1863	1954	1415	1604	1733	1814	1900	1991
100,000	120,000	657	775	855	917	968	1040	814	913	977	1026	1065	1119	843	989	1088	1164	1227	1316	1511	1711	1841	1924	1999	2086	1570	1771	1909	1992	2081	2174
120,000	140,000	706	832	916	982	1037	1114	878	985	1054	1106	1148	1206	903	1059	1164	1245	1313	1407	1676	1887	2026	2113	2194	2281	1636	1848	2000	2083	2171	2264
140,000	160,000	749	881	971	1040	1098	1179	935	1048	1122	1177	1222	1283	956	1121	1231	1317	1388	1487	1761	1984	2133	2221	2300	2381	1696	1919	2080	2163	2251	2344
160,000	180,000	789	928	1022	1095	1155	1240	990	1109	1186	1244	1292	1357	1007	1179	1295	1385	1459	1563	1814	2048	2207	2295	2374	2455	1726	1959	2129	2212	2299	2391
180,000	200,000	827	972	1070	1146	1209	1298	1041	1166	1247	1308	1357	1425	1055	1234	1355	1448	1526	1634	1863	2107	2275	2363	2442	2523	1756	2000	2179	2262	2349	2441
200,000 or more		995	1166	1281	1371	1445	1549	1267	1417	1514	1587	1647	1728	1263	1474	1616	1725	1816	1943	1954	2208	2386	2474	2553	2634	1809	2063	2252	2335	2422	2514
		<b>Colorado</b>						<b>Connecticut</b>						<b>District of Columbia</b>						<b>Florida</b>											
\$0	\$20,000	160	183	197	208	217	230	338	387	419	444	464	492	327	375	407	431	451	478	394	450	487	515	537	569	509	580	627	662	691	731
20,000	30,000	209	238	257	271	283	299	440	503	545	577	603	639	428	490	531	563	588	624	509	580	627	662	691	731	585	666	720	760	793	838
30,000	40,000	242	275	297	313	327	345	509	581	629	665	695	736	496	568	615	651	680	721	585	666	720	760	793	838	650	740	799	843	880	930
40,000	50,000	271	307	331	349	364	384	567	647	700	740	773	819	555	635	687	727	759	805	650	740	799	843	880	930	709	806	870	918	957	1012
50,000	60,000	296	336	362	382	398	420	620	707	764	808	844	894	608	695	752	795	831	880	709	806	870	918	957	1012	761	865	933	984	1027	1085
60,000	70,000	319	362	390	411	428	452	667	760	822	869	907	960	655	748	810	856	894	947	761	865	933	984	1027	1085	810	920	992	1047	1092	1153
70,000	80,000	341	386	416	438	457	482	712	811	876	926	966	1023	700	799	864	914	954	1011	810	920	992	1047	1092	1153	865	976	1045	1103	1150	1215
80,000	90,000	360	408	439	463	482	509	751	856	924	976	1019	1079	740	845	913	966	1008	1067	865	976	1045	1103	1150	1215	916	1029	1100	1159	1217	1284
90,000	100,000	379	429	462	487	507	535	790	899	971	1026	1071	1133	779	889	961	1016	1060	1122	896	1018	1097	1157	1206	1274	961	1076	1148	1207	1264	1331
100,000	120,000	404	457	492	518	539	569	840	956	1032	1090	1138	1204	831	947	1023	1082	1129	1195	952	1080	1164	1228	1280	1351	1012	1130	1204	1263	1320	1387
120,000	140,000	437	494	531	560	583	614	908	1032	1114	1177	1228	1298	900	1025	1107	1170	1221	1292	1026	1164	1254	1322	1378	1455	1076	1204	1279	1338	1395	1472
140,000	160,000	466	527	567	597	621	655	968	1100	1187	1253	1307	1382	961	1094	1181	1248	1302	1377	1092	1238	1333	1406	1465	1546	1126	1254	1329	1388	1445	1522
160,000	180,000	494	559	600	632	658	694	1025	1164	1256	1325	1383	1462	1019	1160	1252	1322	1380	1459	1155	1309	1409	1485	1547	1633	1176	1314	1389	1448	1505	1591
180,000	200,000	521	588	632	665	693	730	1079	1225	1320	1394	1454	1536	1074	1222	1319	1393	1453	1536	1214	1375	1480	1560	1625	1714	1231	1379	1454	1513	1570	1656
200,000 or more		638	720	773	813	846	891	1315	1491	1606	1694	1766	1866	1319	1498	1615	1704	1777	1877	1474	1667	1792	1888	1965	2073	1387	1535	1610	1669	1726	1793
		<b>Georgia</b>						<b>Hawaii</b>						<b>Idaho</b>						<b>Illinois</b>											
\$0	\$20,000	247	285	310	330	345	367	325	386	428	460	487	525	405	482	535	575	609	657	480	578	644	696	740	801	603	723	806	870	924	999
20,000	30,000	328	377	410	435	455	484	416	493	545	586	620	667	519	615	681	732	775	835	603	723	806	870	924	999	751	899	999	1078	1144	1236
30,000	40,000	382	439	477	506	529	562	476	564	623	669	707	761	594	703	777	835	883	951	683	819	911	983	1043	1128	812	970	1078	1163	1233	1332
40,000	50,000	429	493	535	567	593	630	527	624	689	739	781	840	658	778	859	923	976	1050	751	899	999	1078	1144	1236	866	1034	1148	1237	1312	1417
50,000	60,000	471	541	587	622	651	691	573	677	747	802	847	911	715	845	933	1001	1058	1138	812	970	1078	1163	1233	1332	916	1093	1213	1308	1386	1496
60,000	70,000	509	584	634	672	703	746	614	725	800	858	906	974	767	904	998	1071	1131	1216	866	1034	1148	1237	1312	1417	961	1146	1272	1370	1452	1567
70,000	80,000	545	625	678	719	752	798	652	770	849	910	961	1033	815	960	1059	1136	1200	1290	916	1093	1213	1308	1386	1496	1005	1197	1327	1430	1515	1635
80,000	90,000	578	662	718	761	796	844	687	809	892	957	1010	1085	858	1010	1114	1194	1261	1355	961	1146	1272	1370	1452	1567	1061	1263	1401	1508	1597	1723
90,000	100,000	609	698	757	802	838	889	720	848	935	1002	1058	1136	900	1059	1166	1250	1320	1418	1005	1197	1327									



## 2004 Optional State 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						
At least	But less than	<b>Indiana</b>					<b>Iowa</b>					<b>Kansas</b>					<b>Kentucky</b>										
		\$0	\$20,000	375	431	467	495	518	550	304	348	377	399	417	442	390	464	514	553	585	631	337	388	421	446	467	496
		20,000	30,000	489	561	608	644	673	714	400	457	494	523	546	578	496	589	652	700	741	798	441	507	549	582	609	646
		30,000	40,000	566	648	702	743	776	823	465	530	573	606	632	669	566	671	742	797	843	907	511	586	635	673	704	747
		40,000	50,000	631	722	782	828	865	917	520	593	641	677	707	748	626	741	819	879	929	999	572	655	709	751	785	833
		50,000	60,000	691	789	854	904	944	1001	570	650	702	741	774	819	679	803	887	952	1006	1082	626	716	776	821	858	910
		60,000	70,000	744	849	919	972	1015	1076	616	701	757	799	834	882	727	858	948	1017	1074	1155	675	772	835	884	924	979
		70,000	80,000	794	906	980	1036	1082	1146	658	749	808	854	891	942	771	910	1004	1078	1138	1223	721	824	892	943	986	1045
		80,000	90,000	839	957	1035	1094	1142	1210	696	792	855	902	941	995	811	957	1055	1132	1195	1284	762	871	942	997	1041	1103
		90,000	100,000	882	1006	1088	1150	1200	1271	734	834	900	950	991	1045	849	1001	1104	1184	1250	1343	802	916	991	1048	1095	1160
		100,000	120,000	940	1071	1157	1223	1277	1351	783	889	959	1012	1056	1116	900	1060	1168	1252	1322	1420	855	976	1055	1116	1166	1234
		120,000	140,000	1016	1157	1250	1321	1379	1459	848	963	1038	1095	1142	1207	966	1138	1253	1343	1417	1521	925	1056	1141	1206	1260	1334
		140,000	160,000	1085	1234	1333	1408	1469	1554	906	1029	1109	1169	1219	1288	1026	1206	1328	1423	1501	1611	988	1127	1217	1287	1343	1422
		160,000	180,000	1150	1308	1411	1490	1555	1645	962	1091	1176	1240	1293	1365	1082	1272	1399	1499	1581	1696	1048	1194	1290	1363	1423	1506
		180,000	200,000	1211	1377	1485	1568	1636	1730	1015	1150	1239	1307	1362	1438	1135	1333	1466	1570	1656	1776	1104	1258	1359	1436	1498	1585
		200,000 or more		1483	1682	1813	1913	1994	2107	1249	1413	1520	1602	1669	1761	1367	1601	1759	1881	1983	2125	1355	1541	1662	1755	1831	1936
<b>Income</b>		<b>Louisiana</b>					<b>Maine</b>					<b>Maryland</b>					<b>Massachusetts</b>										
\$0	\$20,000	216	247	268	283	296	313	264	301	325	344	359	379	241	280	306	326	343	366	279	315	339	357	372	392		
20,000	30,000	282	322	349	369	385	408	352	400	432	456	475	502	326	378	413	440	462	493	370	418	449	473	492	519		
30,000	40,000	327	373	403	426	445	470	411	467	504	532	554	586	384	445	486	517	543	579	432	487	524	551	573	604		
40,000	50,000	365	416	449	475	496	524	463	525	566	597	623	658	435	504	549	585	614	654	485	547	588	618	643	677		
50,000	60,000	399	455	491	519	541	573	509	578	622	656	684	723	481	557	607	646	678	722	534	602	646	679	706	744		
60,000	70,000	430	489	528	558	582	616	551	625	673	710	740	781	523	605	659	701	736	784	578	651	698	734	763	804		
70,000	80,000	459	522	564	595	621	657	591	670	721	760	792	836	563	650	709	754	791	842	619	697	748	786	817	860		
80,000	90,000	485	551	595	628	656	693	627	710	765	806	840	886	599	692	753	801	840	895	656	739	792	832	865	911		
90,000	100,000	510	580	626	661	689	728	662	749	806	850	885	934	634	732	797	847	888	946	692	779	835	878	912	960		
100,000	120,000	543	617	666	703	733	775	708	801	862	908	946	998	680	785	854	908	952	1014	740	832	892	937	974	1025		
120,000	140,000	587	667	719	759	792	837	770	870	936	986	1027	1083	743	856	932	990	1038	1105	804	904	968	1017	1057	1112		
140,000	160,000	626	711	767	809	844	892	825	932	1002	1056	1099	1159	799	920	1001	1063	1114	1186	861	967	1036	1088	1131	1189		
160,000	180,000	664	754	812	857	893	944	878	992	1066	1122	1168	1232	852	981	1067	1133	1188	1264	916	1028	1101	1156	1201	1263		
180,000	200,000	699	793	855	902	940	993	928	1047	1126	1185	1233	1300	903	1039	1130	1200	1257	1337	967	1086	1162	1221	1268	1333		
200,000 or more		855	969	1043	1100	1146	1209	1151	1297	1392	1465	1524	1605	1131	1299	1411	1497	1568	1667	1198	1342	1436	1506	1564	1643		
<b>Income</b>		<b>Michigan</b>					<b>Minnesota</b>					<b>Mississippi</b>					<b>Missouri</b>										
\$0	\$20,000	349	396	426	450	469	495	379	429	462	487	508	536	510	607	673	724	766	826	323	385	427	460	488	527		
20,000	30,000	448	507	545	575	599	632	495	561	603	636	662	698	643	762	844	907	959	1033	409	487	539	580	614	662		
30,000	40,000	514	580	624	657	684	722	573	649	698	735	765	806	729	864	955	1026	1085	1167	466	553	612	658	697	751		
40,000	50,000	570	643	691	727	757	798	640	724	778	820	853	899	802	949	1049	1126	1191	1281	514	609	674	724	766	825		
50,000	60,000	621	699	751	790	822	867	701	792	851	896	933	983	868	1026	1133	1216	1285	1381	557	660	729	783	828	892		
60,000	70,000	666	749	804	846	880	927	755	853	916	964	1003	1057	926	1093	1207	1295	1368	1470	595	704	778	836	883	951		
70,000	80,000	708	796	854	898	934	984	806	910	978	1029	1071	1128	908	1157	1276	1369	1446	1554	631	746	824	885	935	1006		
80,000	90,000	746	838	899	945	983	1035	852	962	1033	1087	1130	1191	1029	1213	1338	1434	1515	1628	663	783	865	928	981	1055		
90,000	100,000	783	879	942	990	1030	1084	896	1011	1086	1142	1188	1252	1075	1267	1397	1498	1581	1699	694	819	904	970	1025	1102		
100,000	120,000	831	933	999	1050	1091	1148	955	1077	1156	1216	1265	1332	1137	1338	1475	1580	1668	1792	735	866	955	1025	1083	1164		
120,000	140,000	896	1004	1074	1128	1173	1234	1033	1164	1250	1314	1367	1439	1218	1432	1577	1690	1783	1914	789	929	1024	1098	1159	1246		
140,000	160,000	953	1067	1141	1198	1245	1309	1102	1242	1333	1401	1457	1534	1290	1515	1668	1786	1885	2023	837	984	1084	1162	1227	1318		
160,000	180,000	1007	1127	1205	1265	1313	1381	1168	1316	1412	1484	1543	1624	1358	1594	1754	1878	1981	2125	882	1037	1141	1223	1290	1386		
180,000	200,000	1059	1183	1264	1327	1378	1448	1231	1386	1486	1562	1624	1710	1421	1668	1834	1963	2070	2221	925	1086	1195	1280	1350	1450		
200,000 or more		1285	1431	1527	1600	1660	1744	1507	1695	1816	1908	1983	2085	1701	1990	2185	2336	2461	2637	1112	1301	1429	1529	1612	1728		
<b>Income</b>		<b>Nebraska</b>					<b>Nevada</b>					<b>New Jersey</b>					<b>New Mexico</b>										
\$0	\$20,000	318	363	392	414	432	457	304	355	389	415	437	467	317	367	400	425	446	475	371	439	484	519	548	589		
20,000	30,000	417	475	513	541	565	597	406	472	517	551	579	619	418	482	525	558	585	623	471	555	611	655	691	742		
30,000	40,000	484	550	594	627	654	691	474	551	603	643	675	721	485	560	610	647	679	722	536	631	695	744	785	842		
40,000	50,000	541	615	663	700	730	771	534	620	677	722	758	810	544	627	682	724	759	807	592	696	766	820	864	927		
50,000	60,000	593	674	726	766	799	844	588	682	745	794	834	890	597	688	748	794	831	884	641	753	829	887	935	1003		
60,000	70,000	639	726	782	825	860	908	636	738	806	858																

2004 Optional State Sales Tax Tables (Continued)

Income		Exemptions					Exemptions					Exemptions					Exemptions									
At least	But less than	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
		Oklahoma					Pennsylvania					Rhode Island					South Carolina									
\$0	\$20,000	327	388	430	462	489	527	284	328	357	380	398	424	302	342	368	387	403	425	379	449	496	533	563	606	
20,000	30,000	412	487	539	578	612	658	382	440	478	508	532	566	403	455	489	515	536	565	481	568	627	672	710	763	
30,000	40,000	468	552	609	654	691	744	448	516	561	595	623	663	472	532	571	601	625	659	547	646	712	764	806	866	
40,000	50,000	515	607	669	718	759	816	506	582	632	671	702	746	531	598	642	676	703	740	604	712	785	841	888	953	
50,000	60,000	557	656	723	775	818	879	558	642	697	739	774	822	585	658	706	743	773	814	655	771	849	910	960	1031	
60,000	70,000	595	699	770	825	871	936	605	696	755	801	838	890	633	712	764	803	835	880	700	823	906	971	1024	1099	
70,000	80,000	630	739	814	872	920	988	650	747	811	859	899	955	678	763	819	861	895	942	742	872	960	1028	1085	1164	
80,000	90,000	661	775	853	913	964	1035	691	793	860	912	954	1013	719	809	868	912	948	998	780	916	1008	1079	1138	1221	
90,000	100,000	691	810	891	954	1006	1080	730	838	909	963	1008	1070	759	854	915	962	1000	1053	816	958	1054	1128	1190	1276	
100,000	120,000	731	855	940	1006	1061	1139	782	897	973	1031	1079	1145	812	913	978	1028	1068	1124	864	1014	1114	1193	1257	1348	
120,000	140,000	784	915	1005	1075	1134	1216	852	977	1059	1122	1173	1245	882	991	1062	1116	1160	1220	927	1087	1194	1278	1347	1443	
140,000	160,000	830	968	1063	1136	1198	1284	915	1048	1135	1203	1258	1335	945	1061	1137	1194	1241	1306	983	1152	1265	1353	1426	1527	
160,000	180,000	874	1019	1117	1194	1258	1348	975	1116	1209	1280	1339	1420	1005	1128	1208	1269	1319	1387	1036	1213	1332	1424	1500	1607	
180,000	200,000	916	1066	1168	1248	1315	1409	1031	1180	1278	1354	1415	1501	1062	1191	1276	1340	1392	1464	1086	1271	1395	1491	1570	1682	
200,000 or more		1098	1272	1391	1484	1561	1670	1285	1468	1588	1681	1756	1862	1314	1472	1575	1653	1717	1805	1306	1523	1670	1783	1876	2008	
Income		South Dakota					Tennessee					Texas					Utah									
\$0	\$20,000	263	319	358	388	414	450	506	601	666	717	758	817	375	427	461	487	509	538	345	411	456	491	521	562	
20,000	30,000	344	417	466	505	538	585	628	745	824	886	937	1008	488	555	599	633	660	697	437	520	576	620	657	708	
30,000	40,000	399	482	539	584	621	674	708	838	926	995	1052	1132	564	641	691	730	761	804	498	592	655	705	746	804	
40,000	50,000	446	537	601	650	692	751	775	916	1012	1086	1148	1235	629	714	770	812	847	895	550	652	722	776	821	884	
50,000	60,000	488	588	656	711	756	820	835	986	1088	1168	1233	1326	687	780	841	887	925	976	596	707	781	840	888	956	
60,000	70,000	526	633	706	764	813	882	887	1047	1155	1239	1309	1407	740	840	904	954	994	1049	637	755	834	896	947	1020	
70,000	80,000	562	675	753	815	867	940	937	1105	1218	1306	1379	1482	789	895	964	1017	1059	1118	676	800	884	949	1003	1079	
80,000	90,000	594	713	796	860	915	991	981	1155	1273	1365	1441	1548	834	945	1018	1073	1118	1180	711	840	928	996	1053	1132	
90,000	100,000	625	750	836	904	961	1042	1023	1204	1327	1422	1501	1612	877	994	1070	1127	1174	1239	744	879	970	1041	1100	1183	
100,000	120,000	666	799	890	962	1022	1108	1078	1268	1397	1496	1579	1695	933	1057	1138	1199	1249	1318	787	929	1026	1100	1163	1250	
120,000	140,000	721	864	962	1039	1104	1195	1151	1353	1489	1594	1682	1805	1009	1142	1229	1294	1348	1422	845	997	1099	1179	1245	1339	
140,000	160,000	770	921	1025	1107	1176	1273	1216	1427	1570	1681	1773	1902	1076	1217	1309	1379	1436	1515	897	1056	1164	1248	1318	1416	
160,000	180,000	816	976	1086	1172	1245	1347	1277	1498	1647	1762	1858	1993	1140	1289	1386	1460	1520	1603	945	1113	1226	1314	1387	1490	
180,000	200,000	860	1028	1143	1234	1310	1417	1334	1563	1718	1838	1938	2078	1200	1357	1459	1536	1599	1686	991	1166	1284	1376	1452	1559	
200,000 or more		1055	1257	1395	1504	1596	1725	1583	1850	2030	2169	2284	2446	1467	1656	1779	1872	1948	2052	1192	1398	1537	1645	1735	1861	
Income		Vermont					Virginia					Washington					West Virginia									
\$0	\$20,000	259	300	327	348	365	389	258	308	341	368	389	420	389	439	471	496	516	543	493	585	646	694	734	789	
20,000	30,000	352	406	442	470	493	525	330	392	435	468	495	534	500	564	605	636	662	696	622	736	812	872	921	990	
30,000	40,000	416	479	521	554	581	618	377	448	496	534	565	609	574	647	694	729	758	797	706	835	921	988	1043	1121	
40,000	50,000	471	543	590	627	657	699	418	496	549	590	624	672	637	717	769	808	840	883	778	918	1013	1086	1146	1231	
50,000	60,000	522	601	653	693	726	772	454	539	595	640	677	729	694	780	836	879	913	960	842	993	1094	1173	1238	1329	
60,000	70,000	568	653	710	753	789	839	487	576	637	684	724	779	744	837	896	942	978	1029	899	1059	1166	1250	1319	1416	
70,000	80,000	612	703	764	810	849	902	517	612	676	726	768	826	791	890	953	1001	1040	1093	952	1121	1234	1322	1395	1497	
80,000	90,000	651	748	812	862	902	959	545	644	711	763	807	868	834	937	1004	1054	1095	1151	999	1176	1294	1386	1462	1569	
90,000	100,000	690	792	859	912	955	1014	571	675	745	799	845	908	875	983	1052	1105	1148	1206	1045	1229	1352	1448	1527	1639	
100,000	120,000	741	850	922	978	1024	1088	606	715	789	847	894	962	929	1043	1116	1172	1217	1279	1105	1298	1428	1529	1612	1729	
120,000	140,000	809	928	1006	1067	1117	1186	652	769	848	909	960	1032	1000	1123	1201	1261	1309	1376	1184	1390	1528	1636	1725	1849	
140,000	160,000	871	998	1082	1147	1200	1274	693	816	900	964	1018	1094	1064	1193	1277	1340	1391	1462	1254	1471	1617	1730	1824	1955	
160,000	180,000	930	1065	1154	1223	1280	1359	732	861	949	1017	1074	1153	1124	1261	1349	1415	1469	1543	1320	1548	1701	1819	1917	2055	
180,000	200,000	986	1128	1223	1296	1355	1439	768	904	995	1066	1125	1209	1181	1324	1416	1485	1542	1619	1383	1620	1779	1893	2005	2148	
200,000 or more		1238	1414	1531	1620	1694	1797	930	1090	1199	1283	1353	1451	1431	1602	1712	1795	1862	1955	1656	1935	2123	2268	2388	2556	
Income		Wisconsin					Wyoming																			
\$0	\$20,000	293	334	360	380	396	419	337	401	445	479	507	547	428	508	563	605	640	689	487	578	640	687	727	783	
20,000	30,000	388	440	475	501	522	551	428	508	563	605	640	689	487	578	640	687	727	783	538	637	705	757	800	861	
30,000	40,000	452	513	552	582	607	641	538	637	705	757	800	861	538	637	705	757	800	861	538	637	705	757	800	861	
40,000	50,000	507	575	619	652	680	718	538	637	705	757	800	861	538	637	705	757	800	861	538	637	705	757	800	861	
50,000	60,000	557	631	679	716	746	787	583	690	763	819	866	932	583	690	763	819	866	932	583	690	763	819	866	932	
60,000	70,000	602	681	733	773	805	849	623	737	814	874	924	994	623	737	814	874	924	994	623	737	814	874	924	994	
70,000	80,000	644																								

**Internal Revenue Service**  
Philadelphia Service Center  
11603 Roosevelt Blvd.  
Philadelphia, PA 19161

**Official Business**  
Penalty for Private Use, \$300



**IRS**

Department of the Treasury  
**Internal Revenue Service**  
[www.irs.gov](http://www.irs.gov)

# 2004 Pub. 600

## Optional State Sales Tax Tables

**PRRST STD**  
Postage and Fees Paid  
Internal Revenue Service  
Permit No. G-48

Official Federal Tax Information • Do Not Throw Away!

**Publication 600**

Cat. No. 46600Y