

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

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 2022 Schedule A, line 5d 1. 212
2. Is the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2022 (generally, this is the amount reported on your 2022 Schedule A, line 5d), more than the amount on your 2022 Schedule A, line 5e?

No. Enter the amount from line 1 on line 3 and go to line 4.
 Yes. Subtract the amount on your 2022 Schedule A, line 5e, from the amount of state and local income taxes (or general sales taxes), real estate taxes, and personal property taxes paid in 2022 (generally, this is the amount reported on your 2022 Schedule A, line 5d).

2. 2,784
3. Is the amount on line 1 more than the amount on line 2?

No.  None of your refund is taxable.
 Yes. Subtract line 2 from line 1.

3. _____
4. Enter your total itemized deductions from your 2022 Schedule A, line 17. 4. _____
- Note.** If the filing status on your 2022 Form 1040 or 1040-SR was married filing separately and your spouse itemized deductions in 2022, 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 your **2022** Form 1040 or 1040-SR.

• Single or married filing separately—\$12,950
 • Married filing jointly or qualifying surviving spouse—\$25,900
 • Head of household—\$19,400

5. _____
6. Check any boxes that apply.*

You were born before January 2, 1958.
 Spouse was born before January 2, 1958.

No boxes checked. Enter -0-.

Multiply the number of boxes checked by \$1,400 (\$1,750 if your 2022 filing status was single or head of household). 6. _____

*If your filing status is married filing separately, you can check the boxes for your spouse only if your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.
7. Add lines 5 and 6 7. _____
8. Is the amount on line 7 less than the amount on line 4?

No.  None of your refund is taxable.
 Yes. Subtract line 7 from line 4 8. _____
9. **Taxable part of your refund.** Enter the **smaller** of line 3 or line 8 here and on Schedule 1, line 1 9. _____