

# State and Local Refund Worksheet

**State Refund Worksheet**

**Bypass State Refund Worksheet**  
Enter an amount here to bypass worksheet and enter the full amount as taxable on form 1040: \$

**Section 1 - State and Local Refunds**

State Tax Refunds (all refunds from 1099-G or similar statements): \$

Last year's (2014 Tax Return) Standard/Itemized Deductions found on line 40 Form 1040 or line 24 Form 1040A. If you filed your 2014 return on form 1040EZ, please enter 0.: \$

Last Year's (2014 Tax Return) Filing Status:

Last Year's (2014 Tax Return) Deductions for Over 65 or Blind:

- Check here if the Taxpayer claimed the Over 65 deduction last year.
- Check here if the Spouse claimed the Over 65 deduction last year.
- Check here if the Taxpayer claimed the Blind deduction last year.
- Check here if the Spouse claimed the Blind deduction last year.

**Section 2 - If the filing status on your 2014 Form 1040 was married filing separately and you were forced to itemize because your spouse itemized in 2014, fill out this section ONLY.**

State Tax Refunds (all refunds from 1099-G or similar statements): \$

**Note:** If the taxpayer doesn't have a copy of the prior year return, make the entire refund taxable.

**Section 1**– Use this worksheet to determine the portion of the taxpayer's prior year state refund that is considered taxable in the current year. Use a copy of the taxpayer's previous year return to enter all amounts in the spaces provided. The taxable portion will be included on the return as taxable income.

**Section 2**– For taxpayers who filed a MFS tax return in the previous year and were forced to itemize deductions because their spouse itemized deductions, enter the amount from all current year 1099-G statements. This amount will be included on the return as taxable income.