Computation of Recovery Exclusion For State Income Tax Deduction

2019

(Internal Revenue Code Section 111)

► Keep for your records

Name(s) Shown on Return	Social Security Number

Part I **2018 State Income Tax Deduction and 2019 Recovery Amount**

1 State income tax deduction from 2018 Schedule A, line 5 . . . . . _____

2 Is 2019 recovery amount (2018 state income tax refund amt.) known? . . . . . ► ☐ Yes ☐ No

3 If yes, enter 2018 state income tax refund received in 2019 (2019 recovery amount) . . . . . _____

If no, Part III is not completed.

Part II **2019 Recovery Exclusion**

4 Recovery exclusion (amount deducted that did not reduce tax). From line , column (i) of Part IV.) . . . . . _____

You may exclude from your 2019 income any recovery of the 2018 state income tax deduction up to the amount on line 4.

Part III **2018 Tax Benefit Amount** (Applies only if 2019 recovery amount is known)

5 Tax benefit amount (amount of recovery that reduced tax). . . . . _____

You must include in your 2019 income the amount on line 5.

Part IV **Recomputation of 2018 Tax Varying Deduction for State Income Tax**

(a) No.	(b) Using State Income Tax Deduction	Resulting Amounts Are					(h) Tax Change Amount	Tentative	
		(c) State and Local Tax Deduction	(d) Regular Tax	(e) Alternative Minimum Tax plus Excess Adv Prem Tax Credit	(f) Total Tax Before Credits	(g) Total Tax After Credits		(i) Exclusion Amount	(j) Tax Benefit Amount

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