**8519. Are state and local sales taxes deductible?**

Under AJCA 2004, taxpayers could elect to deduct state and local general sales taxes instead of state and local income taxes when they itemized deductions.[[1]](#footnote-1) This option was available for tax years 2004 through 2011.[[2]](#footnote-2) ATRA extended this option through 2013, with retroactive application to the 2012 tax year. As of the date of this publication, Congress has not acted to extend this deduction for 2014 and beyond.

1. . IRC Sec. 164(b)(5)(A). [↑](#footnote-ref-1)
2. . IRC Sec. 164(b)(5)(I), as amended by TEAMTRA 2008. [↑](#footnote-ref-2)