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**To:** MeF Vendors

**Concerning:** MTST\_Form 2 Instructions

## **Department Releases Updated Instructions for Taxpayers Claiming Itemized Deductions on Their Federal Income Tax Return**

The Department of Revenue has updated the Form 2 instructions to provide guidance to taxpayers claiming itemized deductions on their federal income tax return that are affected by the state and local income tax cap (SALT cap).

If a taxpayer's deduction is limited to the SALT cap, the adjusted itemized deduction amount on Form 2, line 2 is reduced after considering all state and local taxes, other than state income tax.

The revised Worksheet A from the Form 2 instructions is located [here](#).

Information Governance Unit

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