

PIT-1, Line 10 Worksheet

1. Enter the amount of state and local income taxes claimed on federal Form 1040, Schedule A, line 5a	
2. Enter the total amount of state and local taxes on federal Form 1040, Schedule A, line 5d	
3. Divide line 1 by line 2. Round to 4 decimal places	
4. Enter the amount of state and local taxes claimed on federal Form 1040, Schedule A, line 5e	
5. Multiply line 4 by line 3.	
6. Enter the lesser of line 4 and line 5. If they are the same, enter that number here.	
7. Enter the standard deduction amount you could have claimed on federal Form 1040, line 8, if you had not itemized your federal allowable deductions.	
8. Enter your total itemized deductions from federal Form 1040, line 8. Also enter this amount on PIT-1, line 12, and mark the box on line 12a.	
9. Subtract line 7 from line 8. If less than zero, please enter 0.	
10. Enter the lesser of lines 6 and 9. Also enter this amount on PIT-1, line 10.	