

# Standard Deduction (continued)

**Standard Deduction Chart for People Born Before January 2, 1957, or Who are Blind**  
 Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent.  
 Use the second worksheet below.

Standard Deduction Chart for People Who Were Born Before January 2, 1957, or Were Blind		
<p><b>Don't</b> use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet above.</p> <p> <input type="checkbox"/> You were born before January 2, 1957  <input type="checkbox"/> You are blind  <input type="checkbox"/> Spouse was born before January 2, 1957  <input type="checkbox"/> Spouse is blind                 </p> <p style="text-align: right;">Blind is defined in Tab R, Glossary and Index</p>		
Enter the total number of boxes checked ..... <input type="checkbox"/>		
IF your filing status is ...	AND the number in the box above is ...	THEN your standard deduction is ...
Single	1	\$14,250
	2	15,950
Married filing jointly	1	\$26,450
	2	27,800
	3	29,150
	4	30,500
Qualifying widow(er)	1	\$26,450
	2	27,800
Married filing separately	1	\$13,900
	2	15,250
	3	16,600
	4	17,950
Head of household	1	\$20,500
	2	22,200

## Standard Deduction Worksheet for Dependents

Use this worksheet only if someone else can claim you (or your spouse if filing jointly) as a dependent.

<p>1. Check if:</p> <p><input type="checkbox"/> You were born before January 2, 1957</p> <p><input type="checkbox"/> You are blind</p> <p><input type="checkbox"/> Spouse was born before January 2, 1957</p> <p><input type="checkbox"/> Spouse is blind</p>	} Total number of boxes checked .....	1.	_____
<p>2. Is your <b>earned income*</b> more than \$750?</p> <p><input type="checkbox"/> Yes. Add \$350 to your earned income, Enter the total</p> <p><input type="checkbox"/> No. Enter \$1,100</p>		} .....	2.
<p>3. Enter the amount shown below for your filing status.</p> <ul style="list-style-type: none"> <li>• Single or married filing separately** — \$12,550</li> <li>• Married filing jointly — \$25,100</li> <li>• Head of household — \$18,800</li> </ul>	} .....		3.
<p>4. <b>Standard deduction.</b></p> <p>a. Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1957, and not blind, <b>stop here</b> and enter this amount on Form 1040 or Form 1040-SR, line 12a. Otherwise go to line 4b. ....</p> <p>b. If born before January 2, 1957, or blind, multiply the number on line 1 by \$1,350 (\$1,700 if single or head of household) .....</p> <p>c. Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 12a. ....</p>			4a.
		4b.	_____
		4c.	_____
<p><small>* <b>Earned income</b> includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant. Generally, your earned income is the total of the amount(s) you reported on Form 1040, line 1, and Sch 1 - line 3 business inc or (loss); line 6 farm inc or (loss); minus the amount, if any, on Schedule 1, line 14.</small></p> <p><small>** <b>Married Filing Separately</b> - You can check the boxes for "Your spouse" if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.</small></p>			