

Exception 1 – dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2015 return, use the Standard Deduction Worksheet for Dependents to figure your standard deduction.

Exception 2 – box on line 39a checked. If you checked any box on line 39a, figure your standard deduction using the

Standard Deduction Chart for People Who Were Born Before January 2, 1951, or Were Blind.

Exception 3 – box on line 39b checked. If you checked the box on line 39b, your standard deduction is zero, even if you were born before January 2, 1951, or were blind.

Line 42

Exemptions

If the amount on line 38 is over \$154,950, use the Deduction for Exemptions Worksheet to figure your deduction for exemptions.

Standard Deduction Worksheet for Dependents—Line 40

Keep for Your Records 

Use this worksheet **only** if someone can claim you, or your spouse if filing jointly, as a dependent.

1.	Is your earned income * more than \$700?		
	<input type="checkbox"/> Yes. Add \$350 to your earned income. Enter the total	} 1.
	<input type="checkbox"/> No. Enter \$1,050		
2.	Enter the amount shown below for your filing status.		
	• Single or married filing separately—\$6,300	} 2.
	• Married filing jointly—\$12,600		
	• Head of household—\$9,250		
3.	Standard deduction.		
a.	Enter the smaller of line 1 or line 2. If born after January 1, 1951, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b	 3a.
b.	If born before January 2, 1951, or blind, multiply the number on Form 1040, line 39a, by \$1,250 (\$1,550 if single or head of household)	 3b.
c.	Add lines 3a and 3b. Enter the total here and on Form 1040, line 40	 3c.

* **Earned income** 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, lines 7, 12, and 18, minus the amount, if any, on line 27.