Line 39b
If your filing status is married filing separately (box 3 is checked), and your spouse itemizes deductions on his or her return, check the box on line 39b. Also check that box if you were a dual-status alien. But if you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2016 and you and your spouse agree to be taxed on your combined worldwide income, do not check the box.

Line 40
Itemized Deductions or Standard Deduction
In most cases, your federal income tax will be less if you take the larger of your itemized deductions or standard deduction.

Itemized Deductions
To figure your itemized deductions, fill in Schedule A.

Standard Deduction
Most people can find their standard deduction by looking at the amounts listed under “All others” to the left of line 40.

Exception 1—dependent. If you, or your spouse if filing jointly, can be claimed as a dependent on someone else's 2016 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, 1952, 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, 1952, or were blind.

Line 42
Exemptions
If the amount on line 38 is over $155,650, 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?  
   - Yes. Add $350 to your earned income. Enter the total  
   - No. Enter $1,050  

2. Enter the amount shown below for your filing status.  
   - Single or married filing separately—$6,300  
   - Married filing jointly—$12,600  
   - Head of household—$9,300  

   - a. Enter the smaller of line 1 or line 2. If born after January 1, 1952, and not blind, stop here and enter this amount on Form 1040, line 40. Otherwise, go to line 3b  
   - b. If born before January 2, 1952, or blind, multiply the number on Form 1040, line 39a, by $1,250 ($1,550 if single or head of household)  
   - c. Add lines 3a and 3b. Enter the total here and on Form 1040, line 40  

* 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.