

Fact Sheet

Module 7: Standard Deduction



The standard deduction reduces the income that is subject to tax. The amount of the standard deduction depends on the filing status, the age of the taxpayer and spouse, whether the taxpayer or spouse is blind, and whether the taxpayer can be claimed as a dependent on another taxpayer's return.

The standard deduction for most taxpayers is a set dollar amount based on the taxpayer's filing status.

The Interactive Tax Assistant on IRS.gov can be used to answer the question [How Much Is My Standard Deduction?](#)

The standard deduction is increased for taxpayers and spouses who are age 65 or older or who are blind.

The standard deduction may be reduced for taxpayers who can be claimed as dependents on another taxpayer's return.