

Standard Deduction

This chart provides the standard deduction amounts for tax year 2021.

Standard Deduction Chart for Most People*	
If the taxpayer's filing status is...	Your standard deduction is ...
Single or married filing separate return	\$12,550
Married filing joint return or qualifying widow(er) with dependent child	\$25,100
Head of household	\$18,800

*Don't use this chart if the taxpayer was born before January 2, 1957, or is blind, or if someone can claim the taxpayer as a dependent (or their spouse if married filing jointly). (See the chart on the following page.)

Persons Not Eligible for the Standard Deduction

Your standard deduction is zero and you should itemize any deductions you have if:

- Your filing status is married filing separately, and your spouse itemizes deductions on his or her return. It doesn't matter who files first.
- You are filing a tax return for a short tax year because of a change in your annual accounting period (Out of Scope)
- You are a nonresident or dual-status alien during the year. You are considered a dual-status alien if you were both a nonresident and resident alien during the year (Out of Scope).
- If you are a nonresident alien who is married to a U.S. citizen or resident alien at the end of the year, you can choose to be treated as a U.S. resident. (See Publication 519, U.S. Tax Guide for Aliens.) If you make this choice, you can take the standard deduction.

Note: If you can be claimed as a dependent on another taxpayer's return (such as your parents' return), your standard deduction may be limited.

Note: The deduction for charitable contributions by taxpayers who do not itemize was modified by the Taxpayer Certainty and Disaster Tax Relief Act of 2020. For tax year 2021, married couples filing a joint return may deduct up to \$600 (all other filers are limited to \$300). Additionally, the deduction does not reduce adjusted gross income.