



## Standard Deduction Worksheet for Dependents—Line 8

Keep for Your Records

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

<p><b>1.</b> Check if: <input type="checkbox"/> You were born before January 2, 1954  <input type="checkbox"/> You are blind  <input type="checkbox"/> Spouse was born before January 2, 1954  <input type="checkbox"/> Spouse is blind</p>	}	Total number of boxes checked .....	<b>1.</b>	
<p><b>2.</b> Is your <b>earned income*</b> more than \$700?  <input type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total  <input type="checkbox"/> <b>No.</b> Enter \$1,050</p>	}	.....	<b>2.</b>	
<p><b>3.</b> Enter the amount shown below for your filing status.  <ul style="list-style-type: none"> <li>• Single or married filing separately—\$12,000</li> <li>• Married filing jointly—\$24,000</li> <li>• Head of household—\$18,000</li> </ul> </p>	}	.....	<b>3.</b>	
<b>4. Standard deduction.</b>				
<p><b>a.</b> Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1954, and not blind, <b>stop here</b> and enter this amount on Form 1040, line 8. Otherwise, go to line 4b .....</p>			<b>4a.</b>	
<p><b>b.</b> If born before January 2, 1954, or blind, multiply the number on line 1 by \$1,300 (\$1,600 if single or head of household) .....</p>			<b>4b.</b>	
<p><b>c.</b> Add lines 4a and 4b. Enter the total here and on Form 1040, line 8 .....</p>			<b>4c.</b>	

\* **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, line 1, and Schedule 1, lines 12 and 18, minus the amount, if any, on Schedule 1, line 27.

<b>Standard Deduction Chart for People Who Were Born Before January 2, 1954, or Were Blind</b>		
<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, 1954  <input type="checkbox"/> You are blind  <input type="checkbox"/> Spouse was born before January 2, 1954  <input type="checkbox"/> Spouse is blind</p>		
Enter the total number of boxes checked .....		▶ <input style="width: 40px; height: 20px;" type="text"/>
IF your filing status is ...	AND the number in the box above is ...	THEN your standard deduction is ...
Single	1	\$13,600
	2	15,200
Married filing jointly	1	\$25,300
	2	26,600
	3	27,900
	4	29,200
Qualifying widow(er)	1	\$25,300
	2	26,600
Married filing separately	1	\$13,300
	2	14,600
	3	15,900
	4	17,200
Head of household	1	\$19,600
	2	21,200