



## Standard Deduction

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Filing Status	Single	Head of Household (HOH)	Married Filing Jointly (MFJ)	Married Filing Separately (MFS)	Qualified Surviving Spouse With Dependent (QSS)
Standard deduction	\$13,850	\$20,800	\$27,700	\$13,850	\$27,700

Some taxpayers cannot take the standard deduction and must itemize. During the interview, find out if the taxpayer is:

- Filing as Married Filing Separately and the spouse itemizes regardless of who files first.
- A nonresident or dual-status alien during the year (and not married to a U.S. citizen or resident at the end of the year) – both are out of scope for the VITA/TCE programs
- Filing a return for a short tax year due to a change in the annual accounting period - out of scope for the VITA/TCE programs

# Standard Deduction for 65+ and/or Blind

- The standard deduction is higher if the taxpayer or spouse is 65 or older, and if one or both are blind.
  - A taxpayer who is not totally blind must have a certified statement from an eye doctor (ophthalmologist or optometrist) that:
    - The taxpayer cannot see better than 20/200 in the better eye with glasses or contact lenses or
    - The field of vision is not more than 20 degrees
- This information is reported in the check boxes located on Form 1040 or Form 1040-SR.
- The more check boxes marked, the higher the standard deduction.
- Additional standard deduction for 65+ and/or blind:
  - MFJ, Qualified Surviving Spouse (QSS) or MFS: \$1,500 for each taxpayer
  - Single or Head of Household: \$1,850 for each taxpayer

# Standard Deduction Chart for People Born Before Jan 2, 1959 or Who Are Blind

Standard Deduction Chart for People Who Were Born Before January 2, 1959, or Were Blind		
<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, 1959.      <input type="checkbox"/> You are blind.  <input type="checkbox"/> Spouse was born before January 2, 1959.      <input type="checkbox"/> Spouse is blind.                 </p>		
Enter the total number of boxes checked ..... ► <input type="text"/>		
IF your filing status is . . .	AND the number in the box above is . . .	THEN your standard deduction is . . .
Single	1	\$15,700
	2	17,550
Married filing jointly	1	\$29,200
	2	30,700
	3	32,200
	4	33,700
Qualifying surviving spouse	1	\$29,200
	2	30,700
Married filing separately*	1	\$15,350
	2	16,850
	3	18,350
	4	19,850
Head of household	1	\$22,650
	2	24,500
<p>* You can check the boxes for spouse if your filing status is married filing separately and your spouse had no income, isn't filing a return, and can't be claimed as a dependent on another person's return.</p>		

# Standard Deduction for Dependents

- The standard deduction is generally lower for an individual who can be claimed as a dependent by another taxpayer.
- Standard Deduction is the greater of:
  - \$1,250 (if all income is unearned income) *OR*
  - sum of \$400 and individual's earned income (up to the standard deduction for their filing status) *OR*
  - the Standard Deduction for their Filing Status **if** earned income is greater than the Standard Deduction
- A dependent's standard deduction will be automatically calculated, as long as the box indicating they can be claimed as a dependent by another taxpayer has been checked.