



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	\$14,600	\$21,900	\$29,200	\$14,600	\$29,200

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: \$1,550 for each taxpayer
 - Single or Head of Household: \$1,950 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, 1960, or Were Blind		
<p>Don't use this chart if someone can claim you, or your spouse if filing jointly, as a dependent. Instead, use the worksheet below.</p> <p> <input type="checkbox"/> You were born before January 2, 1960. <input type="checkbox"/> You are blind. <input type="checkbox"/> Spouse was born before January 2, 1960. <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	\$ 16,550
	2	18,500
Married filing jointly	1	\$ 30,750
	2	32,300
	3	38,850
	4	35,400
Qualifying surviving spouse	1	\$ 30,750
	2	32,300
Married filing separately*	1	\$ 16,150
	2	17,700
	3	19,250
	4	20,800
Head of household	1	\$ 23,850
	2	25,800
<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:
 - \$1,300 (if all income is unearned income) *OR*
 - sum of \$450 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.