



Standard Deduction Example



Single and Married Filing Jointly

If you or your spouse (if you are married and filing a joint return) can be claimed as a dependent on someone else's return, check the appropriate box in the *Standard Deduction* section.

If you are married and file a joint return, you can be claimed as a dependent on someone else's return if you file the joint return only to claim a refund of withheld income tax or estimated tax paid.

If you were a dual-status alien, check the "Spouse itemizes on a separate return or you were a dual-status alien" box.

If you were a dual-status alien and you file a joint return with your spouse who was a U.S. citizen or resident alien at the end of 2023 and you and your spouse agree to be taxed on your combined worldwide income, don't check the box.



Age/Blindness

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ll héait C (10005) If you or your spouse (if you are married and filing a joint return) were born before January 2, 1959, or were blind at the end of 2023, check the appropriate boxes on the line labeled "Age/Blindness."

> Don't check any boxes for your spouse if your filing status is head of household.

Death of spouse in 2023.

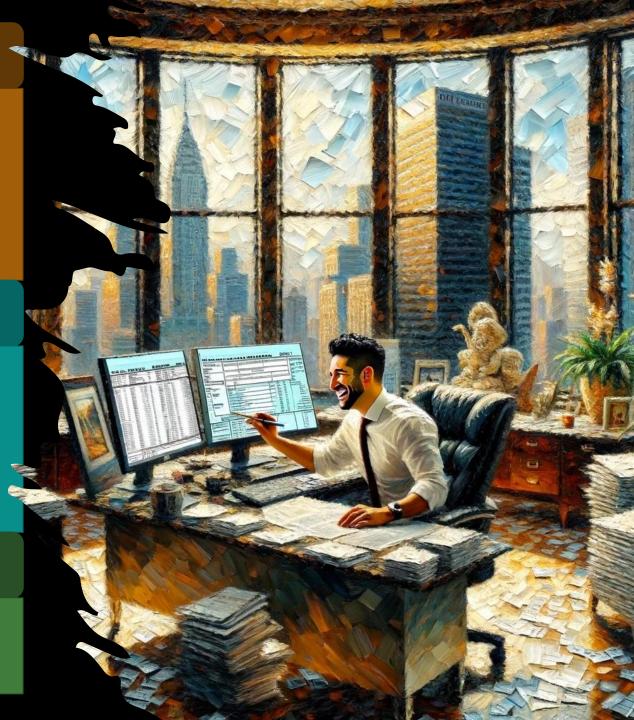
- If your spouse was born before January 2, 1959, but died in 2023 before reaching age 65, don't check the box that says "Spouse was born before January 2, 1959."
- A person is considered to reach age 65 on the day before the person's 65th birthday.

Example.

• Your spouse was born on February 14, 1958, and died on February 13, 2023. Your spouse is considered age 65 at the time of death. Check the appropriate box for your spouse. However, if your spouse died on February 12, 2023, your spouse isn't considered age 65. Don't check the box.

Death of taxpayer in 2023.

 If you are preparing a return for someone who died in 2023, see Pub. 501 before completing the standard deduction information.



Blindness - If you weren't totally blind as of December 31, 2023, you must get a statement certified by your eye doctor (ophthalmologist or optometrist) that:

You can't see better than 20/200 in your better eye with glasses or contact lenses, or

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Your field of vision is 20 degrees or less.

If your eye condition isn't likely to improve beyond the conditions listed above, you can get a statement certified by your eye doctor (ophthalmologist or optometrist) to this effect instead.

You must keep the statement for your records.

If you receive a notice or letter but you would prefer to have it in Braille or large print, you can use Form 9000, Alternative Media Preference, to request notices in an alternative format including Braille, large print, audio, or electronic. You can attach Form 9000 to your return or mail it separately.

> You can download, or view online, tax forms and publications in a variety of formats including textonly, Braille ready files, browser-friendly HTML (other than tax forms), accessible PDF, and large print.

Married Filing Separately

If your filing status is married filing separately and your spouse itemizes deductions on their return, check the "Spouse itemizes on a separate return or you were a dual-status alien" box.

If your filing status is married filing separately and your spouse was born before January 2, 1959, or was blind at the end of 2023, you can check the appropriate box(es) on the line labeled "Age/ Blindness" if your spouse had no in-come, isn't filing a return, and can't be claimed as a dependent on another per-son's return.



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Standard Deduction Chart*

IF your filing status is	AND the number of boxes checked is	THEN your standard deduction is
Single	1	\$15,700
oingio	2	17,550
	1	\$29,200
Married	2	30,700
filing jointly	3	32,200
	4	33,700
Qualifying	1	\$29,200
surviving spouse	2	30,700
Head of	1	\$22,650
household	2	24,500
	1	\$15,350
Married filing	2	16,850
separately**	3	18,350
	4	19,850

*Don't use this chart if someone can claim you (or your spouse if filing jointly) as a dependent, your spouse itemizes on a separate return, or you were a dual-status alien. Instead, see instructions.

**You can check the boxes for your 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.

Go to www.irs.gov/Form1040SR for instructions and the latest information.

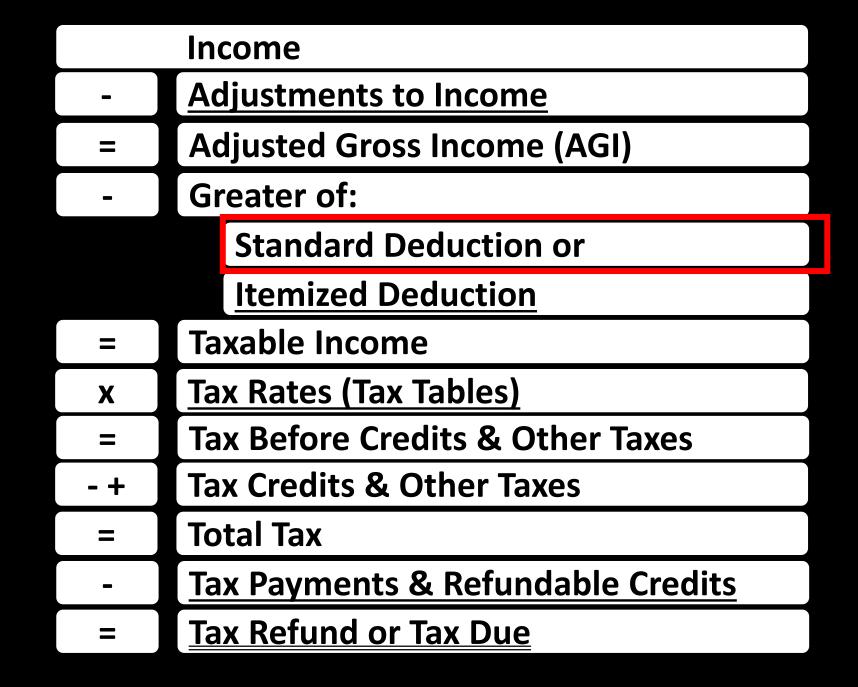


Standard Deduction



IO4U(and TAX YEAR 1040-SR2023

Line Instructions for Forms 1040 and 1040-SR



	4a	IRA distributions	4a	b Taxable amount .			4b	
Standard Deduction for—	5a	Pensions and annuities	5a	b Taxable amount .			5b	
Single or	6a	Social security benefits	6a	b Taxable amount .			6b	
Married filing separately,	с	If you elect to use the lump-sum election method, check here (see instructions)						
\$13,850	7	Capital gain or (loss). Attach Schedule D if required. If not required, check here						
 Married filing jointly or 	8	Additional income from Schedule 1, line 10						
Qualifying surviving spouse,	9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income .						
\$27,700	10							
 Head of household, 	11							
\$20,800 • If you checked	12							
any box under	13							
Standard Deduction,	14	Add lines 12 and 13					14	
see instructions.	15	Subtract line 14 from line 11. If z	ero or less, enter -0 This	is your taxable income			15	
For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 11320B Form 1040 (2023)								

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Age/Blindness

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Death of spouse in 2023.

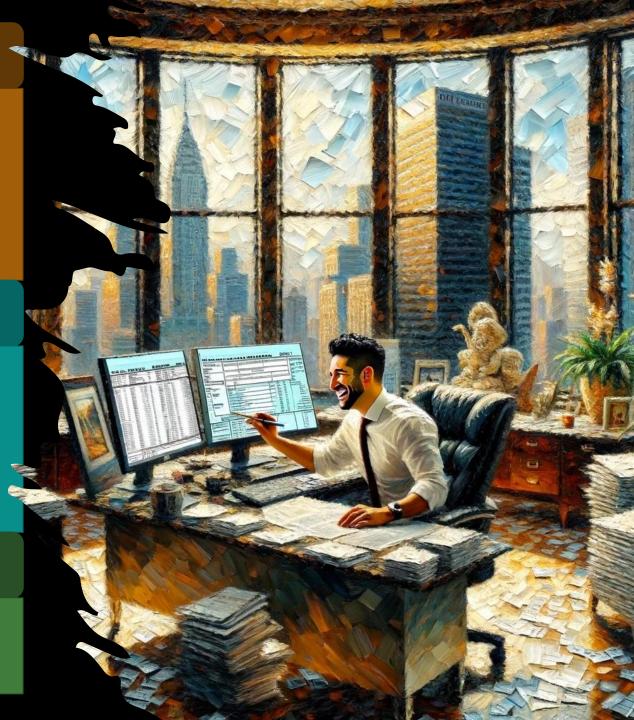
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