



Income Tax

2023-2024



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

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

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 text-only, 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 income, isn't filing a return, and can't be claimed as a dependent on another person's return.



Standard Deduction Chart*Add the number of boxes checked in the "Age/Blindness" section of *Standard Deduction* on page 1..... 0

IF your filing status is . . .	AND the number of boxes checked 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
Head of household	1	\$ 22,650
	2	24,500
Married filing separately**	1	\$ 15,350
	2	16,850
	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.



Income Tax

2023-2024



Standard Deduction





TAX YEAR
2023

1040 (and 1040-SR)

**Line
Instructions
for
Forms 1040
and 1040-SR**

	Income
-	<u>Adjustments to Income</u>
=	Adjusted Gross Income (AGI)
-	Greater of:
	Standard Deduction or
	<u>Itemized Deduction</u>
=	Taxable Income
x	<u>Tax Rates (Tax Tables)</u>
=	Tax Before Credits & Other Taxes
- +	Tax Credits & Other Taxes
=	Total Tax
-	<u>Tax Payments & Refundable Credits</u>
=	<u>Tax Refund or Tax Due</u>

Standard Deduction for—

- Single or Married filing separately, \$13,850
- Married filing jointly or Qualifying surviving spouse, \$27,700
- Head of household, \$20,800
- If you checked any box under *Standard Deduction*, see instructions.

4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions) <input type="checkbox"/>						
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here <input type="checkbox"/>					7	
8	Additional income from Schedule 1, line 10					8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income					9	
10	Adjustments to income from Schedule 1, line 26					10	
11	Subtract line 10 from line 9. This is your adjusted gross income					11	
12	Standard deduction or itemized deductions (from Schedule A)					12	
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	
14	Add lines 12 and 13					14	
15	Subtract line 14 from line 11. If zero 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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