



## Your standard deduction for line 13, Form 40S

Generally, your standard deduction is based on your filing status as follows:

Single	\$1,800
Married filing jointly	3,000
Married filing separately	1,500
Head of household	2,640
Qualifying widow(er)	3,000

If you can be claimed as a dependent on another person's return, your standard deduction is limited to the greater of:

1. Your earned income plus \$250, but no more than the maximum allowed for your filing status, as shown above, or
2. \$700

This limit applies even if the other person can, but does not, claim you as a dependent on his or her return.

Age 65 or older, or blind:

You are allowed an additional deduction amount if you or your spouse are age 65 or older, or blind. The additional amount is based on your filing status:

Single or Head of household	—\$1,200
All others	—\$1,000

Example. Al and Amy Edwards are filing a joint return. Al is 70 years old and blind. Amy is 68. Their standard deduction is figured as follows:

Married filing jointly	\$3,000
Additional amount due to Al's age	1,000
Additional amount due to Amy's age	1,000
Additional amount due to Al's blindness	<u>1,000</u>
Total standard deduction	<u>\$6,000</u>

Fill in your total standard deduction on line 13, Form 40S.