

Standard Deduction Worksheet for Dependents (2022)

Use this worksheet only if someone can claim the taxpayer, or spouse if filing jointly, as a dependent.

1) Check if: } Total number of boxes checked..... 1) _____

Taxpayer was born before January 2, 1958
 Taxpayer is blind
 Spouse was born before January 2, 1958
 Spouse is blind

2) Is earned income* more than \$750?
Yes. Add \$400 to the earned income. Enter the total. **No.** Enter \$1,150..... 2) _____

3) Enter the amount shown below for filing status.
 • Single or Married Filing Separately: \$12,950
 • Married Filing Jointly: \$25,900
 • Head of Household: \$19,400..... 3) _____

4) **Standard deduction.**

4a) Enter the *smaller* of line 2 or line 3. If born after January 1, 1958, and not blind, STOP here and enter this amount on Form 1040, line 12. Otherwise, go to line 4b 4a) _____

4b) If born before January 2, 1958, or blind, multiply the number on line 1, by \$1,400 (\$1,750 if Single or Head of Household) 4b) _____

4c) Add lines 4a and 4b. Enter the total here and on Form 1040, line 12 4c) _____

* Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services performed. It also includes any taxable scholarship or fellowship grant. Generally, earned income is the total of the amount(s) reported on Form 1040, line 1, and Schedule 1 (Form 1040), lines 3, 6, 8r, 8t, and 8u, minus the amount, if any, on Schedule 1 (Form 1040), line 15. Earned income does not include qualified disability trust distributions.