

Standard Deduction Worksheet for Dependents - Line 40

Form 1040

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

Use this worksheet only if someone can claim you (or your spouse if filing jointly) as a dependent.

Check the correct number of boxes below. Then go to the worksheet.

You: Born before January 2, 1952 Blind

Your spouse, if claiming spouse's exemption: Born before January 2, 1952 Blind

Total number of boxes you checked

1. Enter your earned income (defined below). If none, enter -0-.	1. _____
2. Additional amount.	2. _____ \$350
3. Add lines 1 and 2.	3. _____
4. Minimum standard deduction.	4. _____ \$1,050
5. Enter the larger of line 3 or line 4.	5. _____
6. Enter the amount shown below for your filing status. <ul style="list-style-type: none"> • Single or Married filing separately—\$6,300 • Married filing jointly—\$12,600 • Head of household—\$9,300 	6. _____
7. Standard deduction. <ul style="list-style-type: none"> a. Enter the smaller of line 5 or line 6. If born after January 1, 1952, and not blind, stop here. This is your standard deduction. Otherwise, go on to line 7b. b. If born before January 2, 1952, or blind, multiply \$1,550 (\$1,250 if married) by the number in the box above. c. Add lines 7a and 7b. This is your standard deduction for 2016. 	7a. _____ 7b. _____ 7c. _____

***Earned income** includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any taxable scholarship or fellowship grant.*