

# Standard Deduction Worksheet for Dependents - Line 12a

**Form 1040**

(Keep for your records)

**2021**

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.

<p><b>1.</b> Check if: <input type="checkbox"/> You were born before January 2, 1957.  <input type="checkbox"/> You are blind.  <input type="checkbox"/> Spouse was born before January 2, 1957.  <input type="checkbox"/> Spouse is blind.</p> <p><b>2.</b> Is your <b>earned income*</b> more than \$750?  <input type="checkbox"/> <b>Yes.</b> Add \$350 to your earned income. Enter the total.  <input type="checkbox"/> <b>No.</b> Enter \$1,100.</p> <p><b>3.</b> Enter the amount shown below for your filing status.  <input type="radio"/> Single or married filing separately—\$12,550  <input type="radio"/> Married filing jointly—\$25,100  <input type="radio"/> Head of household—\$18,800</p> <p><b>4. Standard deduction.</b></p> <p><b>a.</b> Enter the <b>smaller</b> of line 2 or line 3. If born after January 1, 1957, and not blind, <b>stop here</b> and enter this amount on Form 1040 or 1040-SR, line 12a. Otherwise, go to line 4b . . . . .</p> <p><b>b.</b> If born before January 2, 1957, or blind, multiply the number on line 1 by \$1,350 (\$1,700 if single or head of household) . . . . .</p> <p><b>c.</b> Add lines 4a and 4b. Enter the total here and on Form 1040 or 1040-SR, line 12a . . . . .</p>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Total number of boxes checked . . . . .</td> <td style="width: 50%; text-align: right;"><b>1.</b> _____</td> </tr> <tr> <td>.....</td> <td style="text-align: right;"><b>2.</b> _____</td> </tr> <tr> <td>.....</td> <td style="text-align: right;"><b>3.</b> _____</td> </tr> <tr> <td>.....</td> <td style="text-align: right;"><b>4a.</b> _____</td> </tr> <tr> <td>.....</td> <td style="text-align: right;"><b>4b.</b> _____</td> </tr> <tr> <td>.....</td> <td style="text-align: right;"><b>4c.</b> _____</td> </tr> </table>	Total number of boxes checked . . . . .	<b>1.</b> _____	.....	<b>2.</b> _____	.....	<b>3.</b> _____	.....	<b>4a.</b> _____	.....	<b>4b.</b> _____	.....	<b>4c.</b> _____
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.....	<b>4c.</b> _____												

\* **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. Generally, your earned income is the total of the amount(s) you reported on Form 1040 or 1040-SR, line 1, and Schedule 1, lines 3 and 6, minus the amount, if any, on Schedule 1, line 15.