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IRS Standard Tax Deductions 2021, 2022

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These standard deductions will be applied by tax year for your IRS and state return(s) respectively. As a result of the latest tax reform, the standard deductions have increased significantly, however many other deductions got discontinued as a result of the same tax reform. If all this reading is not for you, simply estimate your 2021 Tax Return for free and get real results as they only apply to your tax situation. Want to get IT done? Sign up free here and eFileIT.



- Use the eFile.com Tax Rate or Bracket
 Calculator RATEucator to see how
 the various tax rates will impact your 2021 Taxes and what your effective tax rate will be.
- Get an overview <u>State Income Tax Brackets and Standard Deductions</u>. Open this PDF with <u>State related Standard Deductions and Tax Brackets for 2021 PDF</u>.

Furthermore, when you prepare and e-File your 2021 Tax Return on eFile.com, the eFile Tax app will work for your benefit and either apply or recommend standard deductions or itemized deductions. In other words, you don't have to figure out whether to itemize deductions or use standardized deductions. Choosing to itemize versus a standard deduction on your return or not is done by the eFile app based on the information you enter. Even if the itemized deduction is more beneficial to you, you can still select and claim one of the federal standard deduction amounts below based on your tax return for the given tax year.

Current Tax Year 2021 Standard Tax Deductions

What is the standard deduction? Simply put, the government and state tax agencies allow taxpayers to deduct a certain amount of their income from being subject to income taxes. This amount for a single taxpayer in 2021 is \$12,550 - this has a few implications. For one, if you make under the standard deduction, you do not have to file are you wondering if you make enough to file taxes?

Example: A single taxpayer makes \$20,000 annually from <u>employment reported on Form W-2</u>. On a federal level, the IRS allows the taxpayer to deduct \$12,550 from this, meaning only \$7,450 of the total income is subject to income taxes.

There are different rules if you make income from <u>self-employment</u> or as an <u>independent</u> <u>contractor</u>. In general, if you make \$400 or more from self-employment, you will need to file taxes.

These standard deduction amounts are for 2021 Tax Returns that are due on <u>April 18</u>, 2022. You can e-File 2021 Tax Returns until <u>October 15 October 17, 2022</u>, but <u>late filing or late tax payment penalties</u> might apply if you owe taxes. Below, find standard deductions organized by <u>tax return filing status</u>, age, and an extra deduction amount if the taxpayer is legally blind.

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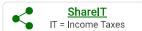
Deduction

Single	Younger than 65	\$12,550 Blind: \$14,250
Single	65 or Older	\$14,250 Blind: \$15,950
Head of Household	Younger than 65	\$18,800 Blind: \$20,500
Head of Household	65 or Older	\$20,500 Blind: \$22,200
Married Filing Separately	Younger than 65	\$12,550 Blind: \$14,250
Married Filing Separately	65 or Older	\$14,250 Blind: \$15,950
Married Filing Separately	As married filing separately if one spouse <u>itemizes</u> deductions, the other spouse can not claim the standard deduction. If one spouse itemizes deductions, then the other spouse must also itemize deductions in order to claim deductions.	

Attention: This standard deduction table is only here for information purposes. When you prepare and eFile your taxes on eFile.com, all of these various scenarios will be calculated for you. Plus, the eFile tax app will calculate itemized deductions and make recommendation to you. However, you decide which deduction method you prefer. eFileIT and Make IT Less Taxing!

For married filing jointly, the standard deduction is greatly impacted by age and/or if one or both of the taxpayers is legally blind. Below, the amount is indicated by the standard deduction most will fall into, the standard deduction amount if one taxpayer was blind, and the amount if both were blind. Additionally, if one spouse is over 65 and the other is not, additional deduction is added for the older spouse. We encourage using the eFile app to determine this and avoid any confusion.

Married Filing Jointly	Younger than 65	\$25,100 Blind One: \$26,450 Both: \$27,800
Married Filing Jointly	65 or Older	One: \$26,450 Both: \$27,800 Blind One: \$29,150 Both: \$30,500
Married Filing Jointly	and the other spouse wa deduction in this case wo follows: \$25,100 (standa spouse under 65 and leg	9 .







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Qualifying Widow(er)	65 or Older	\$26,450
		Blind: \$27,800
Dependent	At any age, if you are a	dependent on another
	person's tax return and	l you are filing your own tax
	return, your standard d	leduction can not exceed the
		e sum of \$350 and your
	individual earned incor	me. Additionally, this rule does
	not apply if the depend	dent makes equal to or greater
	than the standard ded	uction for their filing status.
	Learn more about <u>how</u>	to file a tax return as a
	<u>dependent</u> .	
	• •	ed income was \$700. Your
		ould be: \$1,100 as the sum of
		150 thus less than \$1,100.
	• •	me was \$3,200, you standard
		3,550 as the sum of \$3,200
	•	us greater than \$1,100.
	•	dent, if you have taxable
		en you claim the standard
	· ·	xpayers of \$12,550 and pay
	tax on the remaining \$	
	Learn more about <u>who</u>	<u>qualifies as a dependent</u> .
Nonresident Aliens	As a nonresident alien	and dual-status aliens you are
	not allowed to claim th	ne standard deduction and
	must <u>itemize</u> in order t	o claim tax deductions on
	Form 1040NR.	

Standard Deduction Exception Summary for Tax Year 2021

- If you are age 65 or older, your standard deduction increases by \$1,700 if you file as Single or Head of Household. If you are legally blind, your standard deduction increases by \$1,700 as well.
- If you are Married Filing Jointly and you OR your spouse is 65 or older, your standard deduction increases by \$1,350. If BOTH you and your spouse are 65 or older, your standard deduction increases by \$2,700. If one of you is legally blind it increases by \$1,350, and if both are, it increases by \$2,700.
- As Qualifying Widow(er) it increases by \$1,350 if you are 65 or older. If you are legally blind, it increases by \$1,350.
- Disaster Loss: Your standard deduction may only be increased by the net amount
 of any disaster loss you suffered if your area is a <u>federally declared disaster</u>. This is
 the same amount you would report as an itemized deduction if you were itemizing.

To qualify as blind by the IRS, you must keep in your <u>tax records</u> a certified letter from an eye doctor (or optometrist) stating that you have non correctable 20/200 vision in your best eye or that your field of vision is restricted to 20 degrees or less. For more information about additional standard deduction for any disabilities, see <u>Exemptions</u>, <u>Standard Deduction</u>, and Filing Information PDF.

See what other tax deductions you may qualify to claim on your tax return.

2022 Tax Year Standard Tax Deduction Amounts

2022 Returns will be able to be e-filed in 2023 - use the standard deductions for 2022 below to begin <u>tax planning</u> for 2022 by using the <u>2022 Tax Calculator</u>.

Filing Status Age Standard

Single	Younger than 65	\$12,950 Blind: \$14,700
Single	65 or Older	\$14,700 Blind: \$16,450
Head of Household	Younger than 65	\$19,400 Blind: \$21,150
Head of Household	65 or Older	\$21,150 Blind: \$22,900
Married Filing Separately	Younger than 65	\$12,950 Blind: \$14,300
Married Filing Separately	65 or Older	\$14,300 Blind: \$15,700
Married Filing Jointly	Younger than 65	\$25,900 Blind: \$27,250
Married Filing Jointly	65 or Older	\$27,250 Blind: \$28,600
Dependent	At any age, if you are a dependent on another person's tax return and you are filing your own tax return, your standard deduction can not exceed the greater of \$1,150 or the sum of \$400 and your individual earned income. Additionally, this rule does not apply if the dependent makes equal to or greater than the standard deduction for their filing status. Learn more about how to file a tax return as a dependent. Sample 1: If your earned income was \$700. Your standard deduction would be: \$1,150 as the sum of \$700 plus \$350 is \$1,050, thus less than \$1,150. Sample 2: If your income was \$3,200, you standard deduction would be: \$3,600 as the sum of \$3,200 plus \$400 is \$3,400, thus greater than \$1,150. Sample 3: As a dependent, if you have taxable income of \$15,000, then you claim the standard deduction for single taxpayers of \$12,950 and pay tax on the remaining \$2,050. Learn more about who qualifies as a dependent.	

Standard Deduction Exception Summary for Tax Year 2022

- If you are age 65 or older, your standard deduction increases by \$1,750 if you file as Single or Head of Household. If you are legally blind, your standard deduction increases by \$1,750 as well.
- If you are Married Filing Jointly and you OR your spouse is 65 or older, your standard deduction increases by \$1,400. If BOTH you and your spouse are 65 or older, your standard deduction increases by \$2,800. If one of you is legally blind, it increases by \$1,400, and if both are, it increases by \$2,800.
- As Qualifying Widow(er) it increases by \$1,400 if you are 65 or older. If you are legally blind, it increases by \$1,400.



the same amount you would report as an itemized deduction if you were itemizing.

Standard Deductions for Previous Tax Years or Back Taxes

In the tables below, find previous year standard deductions by tax year. If you need to file a previous year return, use these resources.

2020 Tax Year Standard Tax Deduction Amounts

2020 Tax Returns can no longer be e-filed. Calculate, prepare your 2020 Return here and see the 2020 Forms for you to complete, sign, print, and mail in.

Filing Status	Age	Standard Deduction
Single	Younger than 65	\$12,400 Blind: \$14,050
Single	65 or Older	\$14,050 Blind: \$15,700
Head of Household	Younger than 65	\$18,650 Blind: \$20,300
Head of Household	65 or Older	\$20,300 Blind: \$21,950
Married Filing Separately	Younger than 65	\$12,400 Blind: \$14,050
Married Filing Separately	65 or Older	\$14,050 Blind: \$15,700
Married Filing Jointly	Younger than 65	\$24,800 Blind: \$26,150
Married Filing Jointly	65 or Older	\$26,150 Blind: \$27,500

2019 Tax Year Standard Tax Deduction Amounts

All $\underline{\text{previous year tax returns}}$ can no longer be e-Filed. You can calculate and estimate back taxes with the eFile.com 2019 Tax Calculators. Then, complete, sign, and print the 2019 tax forms here on eFile.com. Click here for State Tax Returns.

Filing Status	Standard Deduction
Single	\$12,200
Head of Household	\$18,350
Married Filing Separately	\$12,200
Married Filing Jointly	\$24,400
Qualifying Widow(er)	\$24,400



forms here on eFile.com. Click here for State Tax Returns.

Filing Status	Standard Deduction
Single	\$12,000
Head of Household	\$18,000
Married Filing Separately	\$12,000
Married Filing Jointly	\$24,000
Qualifying Widow(er)	\$24,000
Married Filing Separately Married Filing Jointly	\$12,000 \$24,000

Tax Year 2017 Standard Deduction Amounts

Back taxes can no longer be e-Filed. You can calculate and estimate back taxes with the eFile.com <u>2017 Tax Calculators</u>. Then, <u>complete, sign, and print the tax forms here</u> on eFile.com. Click here for <u>State Tax Returns</u>.

Filing Status	Standard Deduction
Single	\$6,350
Head of Household	\$9,350
Married Filing Separately	\$6,350
Married Filing Jointly	\$12,700
Qualifying Widow(er)	\$12,700

Tax Year 2016 Standard Deduction Table

All previous year tax returns can no longer be e-Filed. You can find the tax forms here.

Filing Status	Standard Deduction
Single	\$6,300
Head of Household	\$9,300
Married Filing Separately	\$6,300
Married Filing Jointly	\$12,600
Qualifying Widow(er)	\$12,600

Previous Tax Year 2015 Standard Deduction Table

Filing Status	Standard Deduction
Single	\$6,300
Head of Household	\$9,250
Married Filing Separately	\$6,300



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Qualifying Widow(er)	\$12,600

Previous Tax Year 2014 Standard Deduction Table

Filing Status	Standard Deduction
Single	\$6,200
Head of Household	\$9,100
Married Filing Separately	\$6,200
Married Filing Jointly	\$12,400
Qualifying Widow(er)	\$12,400

Previous Tax Year 2013 Standard Deduction Table

Filing Status	Standard Deduction
Single	\$6,100
Head of Household	\$8,950
Married Filing Separately	\$6,100
Married Filing Jointly	\$12,200
Qualifying Widow(er)	\$12,200

IT is Income Taxes and we make IT easier for you. PrepareIT, but not alone!

If all this information is overwhelming to you, let eFile.com make tax deductions simpler. We will select the correct deduction for your tax situation based on your answers to some simple tax questions. Then, we will calculate your deduction amount. Prepare your tax return now on eFile.com.

Jan. 17, 2022

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