

2005 STANDARD DEDUCTION TABLE

Most people can find their standard deduction by using this table. **But**, do *not* use this table if any one of the following applies:

- You (or your spouse if filing a joint return) can be claimed as a dependent on another person's (for example, parent's) income tax return. Use the Standard Deduction Worksheet for Dependents on page 17 to figure your standard deduction, or
- You are filing a short period income tax return or are filing federal Form 4563 to claim an exclusion of income from sources within U.S. possessions. You are not allowed any amount of standard deduction. Fill in 0 on line 15.

If your income (line 14 of Form 1) is-		And you are-				If your income (line 14 of Form 1) is-		And you are-				If your income (line 14 of Form 1) is-		And you are-			
At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household	At least	But less than	Single	Married filing jointly	Married filing separately	Head of a household
Your standard deduction is-		Your standard deduction is-				Your standard deduction is-		Your standard deduction is-				Your standard deduction is-		Your standard deduction is-			
0	7,850	8,170	14,710	6,990	10,550	35,500	36,000	5,292	10,907	1,472	5,292	64,000	64,500	1,872	5,270	0	1,872
7,850	8,000	8,170	14,710	6,975	10,550	36,000	36,500	5,232	10,808	1,373	5,232	64,500	65,000	1,812	5,171	0	1,812
8,000	8,500	8,170	14,710	6,911	10,550	36,500	37,000	5,172	10,709	1,274	5,172	65,000	65,500	1,752	5,072	0	1,752
8,500	9,000	8,170	14,710	6,812	10,550	37,000	37,500	5,112	10,610	1,175	5,112	65,500	66,000	1,692	4,973	0	1,692
9,000	9,500	8,170	14,710	6,713	10,550	37,500	38,000	5,052	10,511	1,076	5,052	66,000	66,500	1,632	4,874	0	1,632
9,500	10,000	8,170	14,710	6,614	10,550	38,000	38,500	4,992	10,412	977	4,992	66,500	67,000	1,572	4,776	0	1,572
10,000	10,500	8,170	14,710	6,515	10,550	38,500	39,000	4,932	10,313	879	4,932	67,000	67,500	1,512	4,677	0	1,512
10,500	11,000	8,170	14,710	6,416	10,550	39,000	39,500	4,872	10,214	780	4,872	67,500	68,000	1,452	4,578	0	1,452
11,000	11,500	8,170	14,710	6,318	10,550	39,500	40,000	4,812	10,116	681	4,812	68,000	68,500	1,392	4,479	0	1,392
11,500	12,000	8,170	14,710	6,219	10,550	40,000	40,500	4,752	10,017	582	4,752	68,500	69,000	1,332	4,380	0	1,332
12,000	12,500	8,112	14,710	6,120	10,442	40,500	41,000	4,692	9,918	483	4,692	69,000	69,500	1,272	4,281	0	1,272
12,500	13,000	8,052	14,710	6,021	10,329	41,000	41,500	4,632	9,819	384	4,632	69,500	70,000	1,212	4,182	0	1,212
13,000	13,500	7,992	14,710	5,922	10,217	41,500	42,000	4,572	9,720	285	4,572	70,000	70,500	1,152	4,083	0	1,152
13,500	14,000	7,932	14,710	5,823	10,104	42,000	42,500	4,512	9,621	186	4,512	70,500	71,000	1,092	3,984	0	1,092
14,000	14,500	7,872	14,710	5,724	9,992	42,500	43,000	4,452	9,522	87	4,452	71,000	71,500	1,032	3,886	0	1,032
14,500	15,000	7,812	14,710	5,625	9,879	43,000	43,500	4,392	9,423	0	4,392	71,500	72,000	972	3,787	0	972
15,000	15,500	7,752	14,710	5,526	9,766	43,500	44,000	4,332	9,324	0	4,332	72,000	72,500	912	3,688	0	912
15,500	16,000	7,692	14,710	5,428	9,654	44,000	44,500	4,272	9,226	0	4,272	72,500	73,000	852	3,589	0	852
16,000	16,500	7,632	14,710	5,329	9,541	44,500	45,000	4,212	9,127	0	4,212	73,000	73,500	792	3,490	0	792
16,500	17,000	7,572	14,665	5,230	9,429	45,000	45,500	4,152	9,028	0	4,152	73,500	74,000	732	3,391	0	732
17,000	17,500	7,512	14,566	5,131	9,316	45,500	46,000	4,092	8,929	0	4,092	74,000	74,500	672	3,292	0	672
17,500	18,000	7,452	14,467	5,032	9,204	46,000	46,500	4,032	8,830	0	4,032	74,500	75,000	612	3,193	0	612
18,000	18,500	7,392	14,368	4,933	9,091	46,500	47,000	3,972	8,731	0	3,972	75,000	75,500	552	3,094	0	552
18,500	19,000	7,332	14,269	4,834	8,978	47,000	47,500	3,912	8,632	0	3,912	75,500	76,000	492	2,995	0	492
19,000	19,500	7,272	14,170	4,735	8,866	47,500	48,000	3,852	8,533	0	3,852	76,000	76,500	432	2,897	0	432
19,500	20,000	7,212	14,071	4,636	8,753	48,000	48,500	3,792	8,434	0	3,792	76,500	77,000	372	2,798	0	372
20,000	20,500	7,152	13,972	4,538	8,641	48,500	49,000	3,732	8,336	0	3,732	77,000	77,500	312	2,699	0	312
20,500	21,000	7,092	13,873	4,439	8,528	49,000	49,500	3,672	8,237	0	3,672	77,500	78,000	252	2,600	0	252
21,000	21,500	7,032	13,775	4,340	8,416	49,500	50,000	3,612	8,138	0	3,612	78,000	78,500	192	2,501	0	192
21,500	22,000	6,972	13,676	4,241	8,303	50,000	50,500	3,552	8,039	0	3,552	78,500	79,000	132	2,402	0	132
22,000	22,500	6,912	13,577	4,142	8,190	50,500	51,000	3,492	7,940	0	3,492	79,000	79,500	72	2,303	0	72
22,500	23,000	6,852	13,478	4,043	8,078	51,000	51,500	3,432	7,841	0	3,432	79,500	80,000	12	2,204	0	12
23,000	23,500	6,792	13,379	3,944	7,965	51,500	52,000	3,372	7,742	0	3,372	80,000	80,500	0	2,105	0	0
23,500	24,000	6,732	13,280	3,845	7,853	52,000	52,500	3,312	7,643	0	3,312	80,500	81,000	0	2,007	0	0
24,000	24,500	6,672	13,181	3,746	7,740	52,500	53,000	3,252	7,544	0	3,252	81,000	81,500	0	1,908	0	0
24,500	25,000	6,612	13,082	3,648	7,628	53,000	53,500	3,192	7,446	0	3,192	81,500	82,000	0	1,809	0	0
25,000	25,500	6,552	12,983	3,549	7,515	53,500	54,000	3,132	7,347	0	3,132	82,000	82,500	0	1,710	0	0
25,500	26,000	6,492	12,884	3,450	7,402	54,000	54,500	3,072	7,248	0	3,072	82,500	83,000	0	1,611	0	0
26,000	26,500	6,432	12,786	3,351	7,290	54,500	55,000	3,012	7,149	0	3,012	83,000	83,500	0	1,512	0	0
26,500	27,000	6,372	12,687	3,252	7,177	55,000	55,500	2,952	7,050	0	2,952	83,500	84,000	0	1,413	0	0
27,000	27,500	6,312	12,588	3,153	7,065	55,500	56,000	2,892	6,951	0	2,892	84,000	84,500	0	1,314	0	0
27,500	28,000	6,252	12,489	3,054	6,952	56,000	56,500	2,832	6,852	0	2,832	84,500	85,000	0	1,215	0	0
28,000	28,500	6,192	12,390	2,955	6,840	56,500	57,000	2,772	6,753	0	2,772	85,000	85,500	0	1,117	0	0
28,500	29,000	6,132	12,291	2,856	6,727	57,000	57,500	2,712	6,654	0	2,712	85,500	86,000	0	1,018	0	0
29,000	29,500	6,072	12,192	2,758	6,614	57,500	58,000	2,652	6,556	0	2,652	86,000	86,500	0	919	0	0
29,500	30,000	6,012	12,093	2,659	6,502	58,000	58,500	2,592	6,457	0	2,592	86,500	87,000	0	820	0	0
30,000	30,500	5,952	11,994	2,560	6,389	58,500	59,000	2,532	6,358	0	2,532	87,000	87,500	0	721	0	0
30,500	31,000	5,892	11,896	2,461	6,277	59,000	59,500	2,472	6,259	0	2,472	87,500	88,000	0	622	0	0
31,000	31,500	5,832	11,797	2,362	6,164	59,500	60,000	2,412	6,160	0	2,412	88,000	88,500	0	523	0	0
31,500	32,000	5,772	11,698	2,263	6,052	60,000	60,500	2,352	6,061	0	2,352	88,500	89,000	0	424	0	0
32,000	32,500	5,712	11,599	2,164	5,939	60,500	61,000	2,292	5,962	0	2,292	89,000	89,500	0	325	0	0
32,500	33,000	5,652	11,500	2,065	5,826	61,000	61,500	2,232	5,863	0	2,232	89,500	90,000	0	227	0	0