2005 Standard Deduction Table For Form 1NPR Filers

Caution Nonresident aliens and dual-status aliens are generally not permitted to claim the standard deduction. See instructions for line 36b.

If your federal income (line 33 of Form 1NPR) is–		And you are–				If your federal income (line 33 of Form 1NPR) is–		And you are–				If your federal income (line 33 of Form 1NPR) 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–			
0	**7,850**	8,170	14,710	6,990	10,550	**36,000**	**36,500**	5,232	10,808	1,373	5,232	**65,000**	**65,500**	1,752	5,072	0	1,752
7,850	**8,000**	8,170	14,710	6,975	10,550	**36,500**	**37,000**	5,172	10,709	1,274	5,172	**65,500**	**66,000**	1,692	4,973	0	1,692
8,000	**8,500**	8,170	14,710	6,911	10,550	**37,000**	**37,500**	5,112	10,610	1,175	5,112	**66,000**	**66,500**	1,632	4,874	0	1,632
8,500	**9,000**	8,170	14,710	6,812	10,550	**37,500**	**38,000**	5,052	10,511	1,076	5,052	**66,500**	**67,000**	1,572	4,776	0	1,572
9,000	**9,500**	8,170	14,710	6,713	10,550	**38,000**	**38,500**	4,992	10,412	977	4,992	**67,000**	**67,500**	1,512	4,677	0	1,512
9,500	**10,000**	8,170	14,710	6,614	10,550	**38,500**	**39,000**	4,932	10,313	879	4,932	**67,500**	**68,000**	1,452	4,578	0	1,452
10,000	**10,500**	8,170	14,710	6,515	10,550	**39,000**	**39,500**	4,872	10,214	780	4,872	**68,000**	**68,500**	1,392	4,479	0	1,392
10,500	**11,000**	8,170	14,710	6,416	10,550	**39,500**	**40,000**	4,812	10,116	681	4,812	**68,500**	**69,000**	1,332	4,380	0	1,332
11,000	**11,500**	8,170	14,710	6,318	10,550	**40,000**	**40,500**	4,752	10,017	582	4,752	**69,000**	**69,500**	1,272	4,281	0	1,272
11,500	**12,000**	8,170	14,710	6,219	10,550	**40,500**	**41,000**	4,692	9,918	483	4,692	**69,500**	**70,000**	1,212	4,182	0	1,212
12,000	**12,500**	8,112	14,710	6,120	10,442	**41,000**	**41,500**	4,632	9,819	384	4,632	**70,000**	**70,500**	1,152	4,083	0	1,152
12,500	**13,000**	8,052	14,710	6,021	10,329	**41,500**	**42,000**	4,572	9,720	285	4,572	**70,500**	**71,000**	1,092	3,984	0	1,092
13,000	**13,500**	7,992	14,710	5,922	10,217	**42,000**	**42,500**	4,512	9,621	186	4,512	**71,000**	**71,500**	1,032	3,886	0	1,032
13,500	**14,000**	7,932	14,710	5,823	10,104	**42,500**	**43,000**	4,452	9,522	87	4,452	**71,500**	**72,000**	972	3,787	0	972
14,000	**14,500**	7,872	14,710	5,724	9,992	**43,000**	**43,500**	4,392	9,423	0	4,392	**72,000**	**72,500**	912	3,688	0	912
14,500	**15,000**	7,812	14,710	5,625	9,879	**43,500**	**44,000**	4,332	9,324	0	4,332	**72,500**	**73,000**	852	3,589	0	852
15,000	**15,500**	7,752	14,710	5,526	9,766	**44,000**	**44,500**	4,272	9,226	0	4,272	**73,000**	**73,500**	792	3,490	0	792
15,500	**16,000**	7,692	14,710	5,428	9,654	**44,500**	**45,000**	4,212	9,127	0	4,212	**73,500**	**74,000**	732	3,391	0	732
16,000	**16,500**	7,632	14,710	5,329	9,541	**45,000**	**45,500**	4,152	9,028	0	4,152	**74,000**	**74,500**	672	3,292	0	672
16,500	**17,000**	7,572	14,665	5,230	9,429	**45,500**	**46,000**	4,092	8,929	0	4,092	**74,500**	**75,000**	612	3,193	0	612
17,000	**17,500**	7,512	14,566	5,131	9,316	**46,000**	**46,500**	4,032	8,830	0	4,032	**75,000**	**75,500**	552	3,094	0	552
17,500	**18,000**	7,452	14,467	5,032	9,204	**46,500**	**47,000**	3,972	8,731	0	3,972	**75,500**	**76,000**	492	2,995	0	492
18,000	**18,500**	7,392	14,368	4,933	9,091	**47,000**	**47,500**	3,912	8,632	0	3,912	**76,000**	**76,500**	432	2,897	0	432
18,500	**19,000**	7,332	14,269	4,834	8,978	**47,500**	**48,000**	3,852	8,533	0	3,852	**76,500**	**77,000**	372	2,798	0	372
19,000	**19,500**	7,272	14,170	4,735	8,866	**48,000**	**48,500**	3,792	8,434	0	3,792	**77,000**	**77,500**	312	2,699	0	312
19,500	**20,000**	7,212	14,071	4,636	8,753	**48,500**	**49,000**	3,732	8,336	0	3,732	**77,500**	**78,000**	252	2,600	0	252
20,000	**20,500**	7,152	13,972	4,538	8,641	**49,000**	**49,500**	3,672	8,237	0	3,672	**78,000**	**78,500**	192	2,501	0	192
20,500	**21,000**	7,092	13,873	4,439	8,528	**49,500**	**50,000**	3,612	8,138	0	3,612	**78,500**	**79,000**	132	2,402	0	132
21,000	**21,500**	7,032	13,775	4,340	8,416	**50,000**	**50,500**	3,552	8,039	0	3,552	**79,000**	**79,500**	72	2,303	0	72
21,500	**22,000**	6,972	13,676	4,241	8,303	**50,500**	**51,000**	3,492	7,940	0	3,492	**79,500**	**80,000**	12	2,204	0	12
22,000	**22,500**	6,912	13,577	4,142	8,190	**51,000**	**51,500**	3,432	7,841	0	3,432	**80,000**	**80,500**	0	2,105	0	0
22,500	**23,000**	6,852	13,478	4,043	8,078	**51,500**	**52,000**	3,372	7,742	0	3,372	**80,500**	**81,000**	0	2,007	0	0
23,000	**23,500**	6,792	13,379	3,944	7,965	**52,000**	**52,500**	3,312	7,643	0	3,312	**81,000**	**81,500**	0	1,908	0	0
23,500	**24,000**	6,732	13,280	3,845	7,853	**52,500**	**53,000**	3,252	7,544	0	3,252	**81,500**	**82,000**	0	1,809	0	0
24,000	**24,500**	6,672	13,181	3,746	7,740	**53,000**	**53,500**	3,192	7,446	0	3,192	**82,000**	**82,500**	0	1,710	0	0
24,500	**25,000**	6,612	13,082	3,648	7,628	**53,500**	**54,000**	3,132	7,347	0	3,132	**82,500**	**83,000**	0	1,611	0	0
25,000	**25,500**	6,552	12,983	3,549	7,515	**54,000**	**54,500**	3,072	7,248	0	3,072	**83,000**	**83,500**	0	1,512	0	0
25,500	**26,000**	6,492	12,884	3,450	7,402	**54,500**	**55,000**	3,012	7,149	0	3,012	**83,500**	**84,000**	0	1,413	0	0
26,000	**26,500**	6,432	12,786	3,351	7,290	**55,000**	**55,500**	2,952	7,050	0	2,952	**84,000**	**84,500**	0	1,314	0	0
26,500	**27,000**	6,372	12,687	3,252	7,177	**55,500**	**56,000**	2,892	6,951	0	2,892	**84,500**	**85,000**	0	1,215	0	0
27,000	**27,500**	6,312	12,588	3,153	7,065	**56,000**	**56,500**	2,832	6,852	0	2,832	**85,000**	**85,500**	0	1,117	0	0
27,500	**28,000**	6,252	12,489	3,054	6,952	**56,500**	**57,000**	2,772	6,753	0	2,772	**85,500**	**86,000**	0	1,018	0	0
28,000	**28,500**	6,192	12,390	2,955	6,840	**57,000**	**57,500**	2,712	6,654	0	2,712	**86,000**	**86,500**	0	919	0	0
28,500	**29,000**	6,132	12,291	2,856	6,727	**57,500**	**58,000**	2,652	6,556	0	2,652	**86,500**	**87,000**	0	820	0	0
29,000	**29,500**	6,072	12,192	2,758	6,614	**58,000**	**58,500**	2,592	6,457	0	2,592	**87,000**	**87,500**	0	721	0	0
29,500	**30,000**	6,012	12,093	2,659	6,502	**58,500**	**59,000**	2,532	6,358	0	2,532	**87,500**	**88,000**	0	622	0	0
30,000	**30,500**	5,952	11,994	2,560	6,389	**59,000**	**59,500**	2,472	6,259	0	2,472	**88,000**	**88,500**	0	523	0	0
30,500	**31,000**	5,892	11,896	2,461	6,277	**59,500**	**60,000**	2,412	6,160	0	2,412	**88,500**	**89,000**	0	424	0	0
31,000	**31,500**	5,832	11,797	2,362	6,164	**60,000**	**60,500**	2,352	6,061	0	2,352	**89,000**	**89,500**	0	325	0	0
31,500	**32,000**	5,772	11,698	2,263	6,052	**60,500**	**61,000**	2,292	5,962	0	2,292	**89,500**	**90,000**	0	227	0	0
32,000	**32,500**	5,712	11,599	2,164	5,939	**61,000**	**61,500**	2,232	5,863	0	2,232	**90,000**	**90,500**	0	128	0	0
32,500	**33,000**	5,652	11,500	2,065	5,826	**61,500**	**62,000**	2,172	5,764	0	2,172	**90,500**	**90,895**	0	39	0	0
33,000	**33,500**	5,592	11,401	1,966	5,714	**62,000**	**62,500**	2,112	5,666	0	2,112						
33,500	**34,000**	5,532	11,302	1,867	5,601	**62,500**	**63,000**	2,052	5,567	0	2,052	**90,895**	**or more**	0	0	0	0
34,000	**34,500**	5,472	11,203	1,769	5,489	**63,000**	**63,500**	1,992	5,468	0	1,992						
34,500	**35,000**	5,412	11,104	1,670	5,412	**63,500**	**64,000**	1,932	5,369	0	1,932						
35,000	**35,500**	5,352	11,006	1,571	5,352	**64,000**	**64,500**	1,872	5,270	0	1,872						
35,500	**36,000**	5,292	10,907	1,472	5,292	**64,500**	**65,000**	1,812	5,171	0	1,812						