

2002 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 13 of Form 1) is—		And you are—				If your income (line 13 of Form 1) is—		And you are—				If your income (line 13 of Form 1) is—		And you are—			
		Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household			Single	Married filing jointly	Married filing separately	Head of a household
At least	But less than	Your standard deduction is—				At least	But less than	Your standard deduction is—				At least	But less than	Your standard deduction is—			
0	7,350	7,650	13,770	6,540	9,880	33,000	33,500	4,982	10,253	1,417	4,982	59,500	60,000	1,802	5,012	0	1,802
7,350	7,500	7,650	13,770	6,525	9,880	33,500	34,000	4,922	10,155	1,319	4,922	60,000	60,500	1,742	4,913	0	1,742
7,500	8,000	7,650	13,770	6,461	9,880	34,000	34,500	4,862	10,056	1,220	4,862	60,500	61,000	1,682	4,815	0	1,682
8,000	8,500	7,650	13,770	6,362	9,880	34,500	35,000	4,802	9,957	1,121	4,802	61,000	61,500	1,622	4,716	0	1,622
8,500	9,000	7,650	13,770	6,263	9,880	35,000	35,500	4,742	9,858	1,022	4,742	61,500	62,000	1,562	4,617	0	1,562
9,000	9,500	7,650	13,770	6,164	9,880	35,500	36,000	4,682	9,759	923	4,682	62,000	62,500	1,502	4,518	0	1,502
9,500	10,000	7,650	13,770	6,065	9,880	36,000	36,500	4,622	9,660	824	4,622	62,500	63,000	1,442	4,419	0	1,442
10,000	10,500	7,650	13,770	5,966	9,880	36,500	37,000	4,562	9,561	725	4,562	63,000	63,500	1,382	4,320	0	1,382
10,500	11,000	7,650	13,770	5,868	9,880	37,000	37,500	4,502	9,462	626	4,502	63,500	64,000	1,322	4,221	0	1,322
11,000	11,500	7,622	13,770	5,769	9,828	37,500	38,000	4,442	9,363	527	4,442	64,000	64,500	1,262	4,122	0	1,262
11,500	12,000	7,562	13,770	5,670	9,716	38,000	38,500	4,382	9,265	429	4,382	64,500	65,000	1,202	4,023	0	1,202
12,000	12,500	7,502	13,770	5,571	9,603	38,500	39,000	4,322	9,166	330	4,322	65,000	65,500	1,142	3,925	0	1,142
12,500	13,000	7,442	13,770	5,472	9,490	39,000	39,500	4,262	9,067	231	4,262	65,500	66,000	1,082	3,826	0	1,082
13,000	13,500	7,382	13,770	5,373	9,378	39,500	40,000	4,202	8,968	132	4,202	66,000	66,500	1,022	3,727	0	1,022
13,500	14,000	7,322	13,770	5,274	9,265	40,000	40,500	4,142	8,869	33	4,142	66,500	67,000	962	3,628	0	962
14,000	14,500	7,262	13,770	5,175	9,153	40,500	41,000	4,082	8,770	0	4,082	67,000	67,500	902	3,529	0	902
14,500	15,000	7,202	13,770	5,076	9,040	41,000	41,500	4,022	8,671	0	4,022	67,500	68,000	842	3,430	0	842
15,000	15,500	7,142	13,770	4,978	8,928	41,500	42,000	3,962	8,572	0	3,962	68,000	68,500	782	3,331	0	782
15,500	16,000	7,082	13,715	4,879	8,815	42,000	42,500	3,902	8,473	0	3,902	68,500	69,000	722	3,232	0	722
16,000	16,500	7,022	13,616	4,780	8,702	42,500	43,000	3,842	8,375	0	3,842	69,000	69,500	662	3,133	0	662
16,500	17,000	6,962	13,517	4,681	8,590	43,000	43,500	3,782	8,276	0	3,782	69,500	70,000	602	3,035	0	602
17,000	17,500	6,902	13,418	4,582	8,477	43,500	44,000	3,722	8,177	0	3,722	70,000	70,500	542	2,936	0	542
17,500	18,000	6,842	13,319	4,483	8,365	44,000	44,500	3,662	8,078	0	3,662	70,500	71,000	482	2,837	0	482
18,000	18,500	6,782	13,220	4,384	8,252	44,500	45,000	3,602	7,979	0	3,602	71,000	71,500	422	2,738	0	422
18,500	19,000	6,722	13,121	4,285	8,140	45,000	45,500	3,542	7,880	0	3,542	71,500	72,000	362	2,639	0	362
19,000	19,500	6,662	13,022	4,186	8,027	45,500	46,000	3,482	7,781	0	3,482	72,000	72,500	302	2,540	0	302
19,500	20,000	6,602	12,924	4,088	7,914	46,000	46,500	3,422	7,682	0	3,422	72,500	73,000	242	2,441	0	242
20,000	20,500	6,542	12,825	3,989	7,802	46,500	47,000	3,362	7,583	0	3,362	73,000	73,500	182	2,342	0	182
20,500	21,000	6,482	12,726	3,890	7,689	47,000	47,500	3,302	7,485	0	3,302	73,500	74,000	122	2,243	0	122
21,000	21,500	6,422	12,627	3,791	7,577	47,500	48,000	3,242	7,386	0	3,242	74,000	74,500	62	2,144	0	62
21,500	22,000	6,362	12,528	3,692	7,464	48,000	48,500	3,182	7,287	0	3,182	74,500	75,000	2	2,046	0	2
22,000	22,500	6,302	12,429	3,593	7,352	48,500	49,000	3,122	7,188	0	3,122	75,000	75,500	0	1,947	0	0
22,500	23,000	6,242	12,330	3,494	7,239	49,000	49,500	3,062	7,089	0	3,062	75,500	76,000	0	1,848	0	0
23,000	23,500	6,182	12,231	3,395	7,126	49,500	50,000	3,002	6,990	0	3,002	76,000	76,500	0	1,749	0	0
23,500	24,000	6,122	12,132	3,296	7,014	50,000	50,500	2,942	6,891	0	2,942	76,500	77,000	0	1,650	0	0
24,000	24,500	6,062	12,033	3,198	6,901	50,500	51,000	2,882	6,792	0	2,882	77,000	77,500	0	1,551	0	0
24,500	25,000	6,002	11,935	3,099	6,789	51,000	51,500	2,822	6,693	0	2,822	77,500	78,000	0	1,452	0	0
25,000	25,500	5,942	11,836	3,000	6,676	51,500	52,000	2,762	6,595	0	2,762	78,000	78,500	0	1,353	0	0
25,500	26,000	5,882	11,737	2,901	6,564	52,000	52,500	2,702	6,496	0	2,702	78,500	79,000	0	1,254	0	0
26,000	26,500	5,822	11,638	2,802	6,451	52,500	53,000	2,642	6,397	0	2,642	79,000	79,500	0	1,156	0	0
26,500	27,000	5,762	11,539	2,703	6,338	53,000	53,500	2,582	6,298	0	2,582	79,500	80,000	0	1,057	0	0
27,000	27,500	5,702	11,440	2,604	6,226	53,500	54,000	2,522	6,199	0	2,522	80,000	80,500	0	958	0	0
27,500	28,000	5,642	11,341	2,505	6,113	54,000	54,500	2,462	6,100	0	2,462	80,500	81,000	0	859	0	0
28,000	28,500	5,582	11,242	2,406	6,001	54,500	55,000	2,402	6,001	0	2,402	81,000	81,500	0	760	0	0
28,500	29,000	5,522	11,143	2,308	5,888	55,000	55,500	2,342	5,902	0	2,342	81,500	82,000	0	661	0	0
29,000	29,500	5,462	11,045	2,209	5,776	55,500	56,000	2,282	5,803	0	2,282	82,000	82,500	0	562	0	0
29,500	30,000	5,402	10,946	2,110	5,663	56,000	56,500	2,222	5,705	0	2,222	82,500	83,000	0	463	0	0
30,000	30,500	5,342	10,847	2,011	5,550	56,500	57,000	2,162	5,606	0	2,162	83,000	83,500	0	364	0	0
30,500	31,000	5,282	10,748	1,912	5,438	57,000	57,500	2,102	5,507	0	2,102	83,500	84,000	0	266	0	0
31,000	31,500	5,222	10,649	1,813	5,325	57,500	58,000	2,042	5,408	0	2,042	84,000	84,500	0	167	0	0
31,500	32,000	5,162	10,550	1,714	5,213	58,000	58,500	1,982	5,309	0	1,982	84,500	85,000	0	68	0	0
32,000	32,500	5,102	10,451	1,615	5,102	58,500	59,000	1,922	5,210	0	1,922	85,000	85,092	0	9	0	0
32,500	33,0																