

2004 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-			
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	7,640	7,950	14,330	6,810	10,270	34,500	35,000	5,156	10,641	1,448	5,156	62,000	62,500	1,856	5,202	0	1,856
7,640	8,000	7,950	14,330	6,774	10,270	35,000	35,500	5,096	10,543	1,349	5,096	62,500	63,000	1,796	5,104	0	1,796
8,000	8,500	7,950	14,330	6,689	10,270	35,500	36,000	5,036	10,444	1,250	5,036	63,000	63,500	1,736	5,005	0	1,736
8,500	9,000	7,950	14,330	6,590	10,270	36,000	36,500	4,976	10,345	1,152	4,976	63,500	64,000	1,676	4,906	0	1,676
9,000	9,500	7,950	14,330	6,492	10,270	36,500	37,000	4,916	10,246	1,053	4,916	64,000	64,500	1,616	4,807	0	1,616
9,500	10,000	7,950	14,330	6,393	10,270	37,000	37,500	4,856	10,147	954	4,856	64,500	65,000	1,556	4,708	0	1,556
10,000	10,500	7,950	14,330	6,294	10,270	37,500	38,000	4,796	10,048	855	4,796	65,000	65,500	1,496	4,609	0	1,496
10,500	11,000	7,950	14,330	6,195	10,270	38,000	38,500	4,736	9,949	756	4,736	65,500	66,000	1,436	4,510	0	1,436
11,000	11,500	7,950	14,330	6,096	10,270	38,500	39,000	4,676	9,850	657	4,676	66,000	66,500	1,376	4,411	0	1,376
11,500	12,000	7,916	14,330	5,997	10,207	39,000	39,500	4,616	9,751	558	4,616	66,500	67,000	1,316	4,312	0	1,316
12,000	12,500	7,856	14,330	5,898	10,094	39,500	40,000	4,556	9,653	459	4,556	67,000	67,500	1,256	4,214	0	1,256
12,500	13,000	7,796	14,330	5,799	9,982	40,000	40,500	4,496	9,554	360	4,496	67,500	68,000	1,196	4,115	0	1,196
13,000	13,500	7,736	14,330	5,700	9,869	40,500	41,000	4,436	9,455	262	4,436	68,000	68,500	1,136	4,016	0	1,136
13,500	14,000	7,676	14,330	5,602	9,757	41,000	41,500	4,376	9,356	163	4,376	68,500	69,000	1,076	3,917	0	1,076
14,000	14,500	7,616	14,330	5,503	9,644	41,500	42,000	4,316	9,257	64	4,316	69,000	69,500	1,016	3,818	0	1,016
14,500	15,000	7,556	14,330	5,404	9,532	42,000	42,500	4,256	9,158	0	4,256	69,500	70,000	956	3,719	0	956
15,000	15,500	7,496	14,330	5,305	9,419	42,500	43,000	4,196	9,059	0	4,196	70,000	70,500	896	3,620	0	896
15,500	16,000	7,436	14,330	5,206	9,306	43,000	43,500	4,136	8,960	0	4,136	70,500	71,000	836	3,521	0	836
16,000	16,500	7,376	14,300	5,107	9,194	43,500	44,000	4,076	8,861	0	4,076	71,000	71,500	776	3,422	0	776
16,500	17,000	7,316	14,201	5,008	9,081	44,000	44,500	4,016	8,762	0	4,016	71,500	72,000	716	3,324	0	716
17,000	17,500	7,256	14,103	4,909	8,969	44,500	45,000	3,956	8,664	0	3,956	72,000	72,500	656	3,225	0	656
17,500	18,000	7,196	14,004	4,810	8,856	45,000	45,500	3,896	8,565	0	3,896	72,500	73,000	596	3,126	0	596
18,000	18,500	7,136	13,905	4,712	8,743	45,500	46,000	3,836	8,466	0	3,836	73,000	73,500	536	3,027	0	536
18,500	19,000	7,076	13,806	4,613	8,631	46,000	46,500	3,776	8,367	0	3,776	73,500	74,000	476	2,928	0	476
19,000	19,500	7,016	13,707	4,514	8,518	46,500	47,000	3,716	8,268	0	3,716	74,000	74,500	416	2,829	0	416
19,500	20,000	6,956	13,608	4,415	8,406	47,000	47,500	3,656	8,169	0	3,656	74,500	75,000	356	2,730	0	356
20,000	20,500	6,896	13,509	4,316	8,293	47,500	48,000	3,596	8,070	0	3,596	75,000	75,500	296	2,631	0	296
20,500	21,000	6,836	13,410	4,217	8,181	48,000	48,500	3,536	7,971	0	3,536	75,500	76,000	236	2,532	0	236
21,000	21,500	6,776	13,311	4,118	8,068	48,500	49,000	3,476	7,872	0	3,476	76,000	76,500	176	2,434	0	176
21,500	22,000	6,716	13,213	4,019	7,955	49,000	49,500	3,416	7,774	0	3,416	76,500	77,000	116	2,335	0	116
22,000	22,500	6,656	13,114	3,920	7,843	49,500	50,000	3,356	7,675	0	3,356	77,000	77,500	56	2,236	0	56
22,500	23,000	6,596	13,015	3,822	7,730	50,000	50,500	3,296	7,576	0	3,296	77,500	78,000	0	2,137	0	0
23,000	23,500	6,536	12,916	3,723	7,618	50,500	51,000	3,236	7,477	0	3,236	78,000	78,500	0	2,038	0	0
23,500	24,000	6,476	12,817	3,624	7,505	51,000	51,500	3,176	7,378	0	3,176	78,500	79,000	0	1,939	0	0
24,000	24,500	6,416	12,718	3,525	7,393	51,500	52,000	3,116	7,279	0	3,116	79,000	79,500	0	1,840	0	0
24,500	25,000	6,356	12,619	3,426	7,280	52,000	52,500	3,056	7,180	0	3,056	79,500	80,000	0	1,741	0	0
25,000	25,500	6,296	12,520	3,327	7,167	52,500	53,000	2,996	7,081	0	2,996	80,000	80,500	0	1,642	0	0
25,500	26,000	6,236	12,421	3,228	7,055	53,000	53,500	2,936	6,982	0	2,936	80,500	81,000	0	1,544	0	0
26,000	26,500	6,176	12,323	3,129	6,942	53,500	54,000	2,876	6,884	0	2,876	81,000	81,500	0	1,445	0	0
26,500	27,000	6,116	12,224	3,030	6,830	54,000	54,500	2,816	6,785	0	2,816	81,500	82,000	0	1,346	0	0
27,000	27,500	6,056	12,125	2,932	6,717	54,500	55,000	2,756	6,686	0	2,756	82,000	82,500	0	1,247	0	0
27,500	28,000	5,996	12,026	2,833	6,605	55,000	55,500	2,696	6,587	0	2,696	82,500	83,000	0	1,148	0	0
28,000	28,500	5,936	11,927	2,734	6,492	55,500	56,000	2,636	6,488	0	2,636	83,000	83,500	0	1,049	0	0
28,500	29,000	5,876	11,828	2,635	6,379	56,000	56,500	2,576	6,389	0	2,576	83,500	84,000	0	950	0	0
29,000	29,500	5,816	11,729	2,536	6,267	56,500	57,000	2,516	6,290	0	2,516	84,000	84,500	0	851	0	0
29,500	30,000	5,756	11,630	2,437	6,154	57,000	57,500	2,456	6,191	0	2,456	84,500	85,000	0	752	0	0
30,000	30,500	5,696	11,531	2,338	6,042	57,500	58,000	2,396	6,092	0	2,396	85,000	85,500	0	654	0	0
30,500	31,000	5,636	11,433	2,239	5,929	58,000	58,500	2,336	5,994	0	2,336	85,500	86,000	0	555	0	0
31,000	31,500	5,576	11,334	2,140	5,817	58,500	59,000	2,276	5,895	0	2,276	86,000	86,500	0	456	0	0
31,500	32,000	5,516	11,235	2,042	5,704	59,000	59,500	2,216	5,796	0	2,216	86,500	87,000	0	357	0	0
32,000	32,500	5,456	11,136	1,943	5,591	59,500	60,000	2,156	5,697	0	2,156	87,000	87,500	0	258	0	0
32,500	33,000	5,396	11,037	1,844	5,479	60,000	60,500	2,096	5,598	0	2,096	87,500	88,000	0	159	0	0
33,000	33,500	5,336	10,938	1,745	5,366	60,500	61,000	2,036	5,499	0	2,036	88,000	88,500	0	60	0	0
33,500	34,000	5,276	10,839	1,646	5,254	61,000	61,500	1,976	5,400	0	1,976	88,500	88,554	0	5	0	0
34,000	34,500	5,216	10,740	1,547	5,216	61,500	62,000	1,916	5,301	0	1,916	88,554	or more	0	0	0	0