

Tax and Credits

Standard Deduction for—

- People who checked any box on line 39a, 39b, or 39c or who can be claimed as a dependent, see page 31.

- All others:
Single or Married filing separately, \$5,450

- Married filing jointly or Qualifying widow(er), \$10,900

- Head of household, \$8,000

38	Amount from line 37 (adjusted gross income)	38	
39a	Check <input type="checkbox"/> You were born before January 2, 1944, <input type="checkbox"/> Blind. } Total boxes if: <input type="checkbox"/> Spouse was born before January 2, 1944, <input type="checkbox"/> Blind. } checked ▶ 39a <input type="checkbox"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, see page 31 and check here ▶ 39b <input type="checkbox"/>		
c	If you claim the standard deduction and are deducting real estate taxes, check here (see page 31) ▶ 39c <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin) .	40	
41	Subtract line 40 from line 38	41	
42	If line 38 is \$119,975 or less, multiply \$3,500 by the total number of exemptions claimed on line 6d. If line 38 is over \$119,975, see the worksheet on page 33	42	
43	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	
44	Tax (see page 33). Check if any tax is from: a <input type="checkbox"/> Form(s) 8814 b <input type="checkbox"/> Form 4972	44	
45	Alternative minimum tax (see page 36). Attach Form 6251	45	
46	Add lines 44 and 45 ▶	46	
47	Credit for child and dependent care expenses. Attach Form 2441	47	
48	Credit for the elderly or the disabled. Attach Schedule R	48	
49	Education credits. Attach Form 8863	49	
50	Foreign tax credit. Attach Form 1116 if required	50	
51	Child tax credit (see page 39). Attach Form 8901 if required	51	
52	Retirement savings contributions credit. Attach Form 8880	52	
53	Credits from Form: a <input type="checkbox"/> 8396 b <input type="checkbox"/> 5695 c <input type="checkbox"/> 8839	53	
54	Other credits from Form: a <input type="checkbox"/> 3800 b <input type="checkbox"/> 8801 c <input type="checkbox"/> _____	54	
55	Add lines 47 through 54. These are your total credits ▶	55	
56	Subtract line 55 from line 46. If line 55 is more than line 46, enter -0- ▶	56	