

## IRM PROCEDURAL UPDATE

**DATE: 01/06/2026**

**NUMBER: ts-03-0126-0042**

**SUBJECT: Standard Deduction**

**AFFECTED IRM(s)/SUBSECTION(s): 3.11.6**

**CHANGE(s):**

**IRM 3.11.6.15.1.2.1, Standard Deduction: Paragraph (2) - Updated Tax Year 2025 information changes required by the One Big Beautiful Bill.**

(1) The amount of standard deduction depends on the year of the return and the taxpayer's FS.

(2) A taxpayer or spouse who is age 65 or older or blind is entitled to a higher standard deduction. The taxpayer checks a box on the Form 1040 to indicate the reason for the additional standard deduction(s). Refer to the table below to determine the correct standard deduction amount.

FS	2025 Standard Deduction	2024 Standard Deduction	2023 Standard Deduction	2022 Standard Deduction
Single (1)	\$15,750	\$14,600	\$13,850	\$12,950
MFJ (2)	\$31,500	\$29,200	\$27,700	\$25,900
MFS (3)	\$15,750	\$14,600	\$13,850	\$12,950
HoH (4)	\$23,625	\$21,900	\$20,800	\$19,400
QSS (5)	\$31,500	\$29,200	\$27,700	\$25,900

(3) If the taxpayer can be claimed as a dependent on another taxpayer's return, then the taxpayer's standard deduction allowed is the greater of the following amounts up to the amount of the regular standard deduction:

Tax year ...	Greater of ...
2025	\$1,350 <b>or</b> \$450 + earned income
2024	\$1,300 <b>or</b> \$450 + earned income
2023	\$1,250 <b>or</b> \$400 + earned income
2022	\$1,150 <b>or</b> \$400 + earned income

**Note:** A taxpayer and/or spouse who is age 65 or older and/or blind is entitled to a higher standard deduction

(4) A taxpayer and/or spouse who is age 65 or older and/or blind is entitled to a higher standard deduction.

If Tax Year ...	And ...	Then ...
2025	The FS is 2, 3, or 5	The additional deduction amount is \$1,600 per box checked.
2025	The FS is 1 or 4	The additional deduction amount is \$2,000 per box checked.
2024	The FS is 2, 3, or 5	The additional deduction amount is \$1,550 per box checked.
2024	The FS is 1 or 4	The additional deduction amount is \$1,950 per box checked.
2023	The FS is 2, 3, or 5	The additional deduction amount is \$1,500 per box checked.
2023	The FS is 1 or 4	The additional deduction amount is \$1,850 per box checked.
2022	The FS is 2, 3, or 5	The additional deduction amount is \$1,400 per box checked.
2022	The FS is 1 or 4	The additional deduction amount is \$1,750 per box checked.

(5) Use RC 092 when:

- There are changes to standard deduction
- The taxpayer changes from itemized deductions to standard deduction

**Editorial changes have been made throughout the IRM to add a link to help with routing.**