

ADDITIONAL DEDUCTION FOR **SENIORS**



Starting in 2025 and through 2028, individuals who are age 65 or older can claim a new additional deduction of \$6,000.

This deduction is in addition to the current standard deduction available to seniors under existing law.

MAXIMUM DEDUCTION



Qualifying Individual

\$6,000



Qualifying Married Couple

\$12,000

The deduction phases out when modified adjusted gross income exceeds \$75,000 for single filers or \$150,000 for joint filers.



Qualifying Taxpayers

- The taxpayer must be age 65 or older by the last day of the tax year.
- The deduction is available for both itemizing and non-itemizing taxpayers.



Taxpayer Requirements

To claim the deduction, taxpayers must:

- Include the Social Security number of each qualifying individual on the return.
- File jointly if married to claim the deduction.
- Complete [Form 1040, Schedule 1-A, Additional Deductions Part V](#) which carries forward to Form 1040 or 1040-SR, line 13b, or on Form 1040-NR line 13c.



For more details, see

[The One Big Beautiful Bill Act: Tax Deductions for Working Americans and Seniors.](#)