

## 2024 Standard Deduction

### Over 65 and/or Blind; 1 Spouse and/or Both

		1	2	3	4
<b>Single</b>	\$14,600	\$16,550	\$18,500		
<b>MFS</b>	\$14,600	\$16,550	\$18,500		
<b>HOH</b>	\$21,900	\$23,850	\$25,800		
<b>MFJ, QSS</b>	\$29,200	\$30,750	\$32,300	\$33,850	\$35,400

See 4012, p. F-4 for standard deduction calculation if can be claimed as dependent  
 $\min[\max(\text{earned income} + \$450, \$1300), \text{standard deduction}]$

## 2024 Filing Thresholds

Status	Age on Dec 31	Gross Income
<b>Single</b>	< 65	\$14,600
	≥ 65	\$16,550
<b>MFJ</b>	< 65 (both spouses)	\$29,200
	≥ 65 (one spouse)	\$30,750
	≥ 65 (both spouses)	\$32,300
<b>MFS</b>	Any age	\$5
<b>HOH</b>	< 65	\$21,900
	≥ 65	\$23,850
<b>Qualifying Surviving Spouse w/ dependor</b>	< 65	\$29,200
	≥ 65	\$30,750

See 4012, p. A-3, A-4 for filing thresholds and thresholds for children and other dependents

## 2024 Standard Mileage Rates

<b>Business</b>	67 cents per mile
<b>Charitable</b>	14 cents per mile
<b>Medical</b>	21 cents per mile
<b>Moving</b>	Not deductible through 2025