**8516. What taxpayers are ineligible to use the standard deduction?**

The following taxpayers are ineligible for the standard deduction and unless they have itemized deductions, there are no “below-the-line” deductions:

(1) married taxpayers filing separately, if either spouse itemizes[[1]](#footnote-1),

(2) non-resident aliens,

(3) taxpayers filing a short year (less than 12 months) return because of a change in their annual accounting period, and

(4) estates or trusts, common trust funds, or partnerships.[[2]](#footnote-2)

If a taxpayer dies within the tax year, his or her standard deduction is unaffected.

*Example:* Ashley an unmarried individual dies on February 1, 2014. As a result, her final tax year is only 32 days. However, even though Ashley died early in the tax year, in filing Ashley final Form 1040, the executor or administrator of Ashley’s estate would deduct the entire standard deduction for a single filer.

1. . See, e.g., Legal Memorandum 200030023. [↑](#footnote-ref-1)
2. . IRC Sec. 63(c)(6). [↑](#footnote-ref-2)