

**SCHEDULE L**  
**(Form 1040A or 1040)**

**Standard Deduction for Certain Filers**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040A or 1040.

▶ See instructions on back.

**2010**  
Attachment  
Sequence No. **57**

Name(s) shown on return

Your social security number



File this form **only** if you are increasing your standard deduction by certain net disaster losses or new motor vehicle taxes paid in 2010 for certain vehicles purchased in 2009.

**Form 1040 Filers Only:** It may be better for you to itemize your deductions instead. See the instructions for Schedule A (Form 1040).

<b>1</b>	Enter the amount shown below for your filing status. • Single or married filing separately—\$5,700 • Married filing jointly or Qualifying widow(er)—\$11,400 • Head of household—\$8,400	<b>1</b>			
<b>2</b>	Can you (or your spouse if filing jointly) be claimed as a dependent on someone else's return? <input type="checkbox"/> <b>No.</b> Enter the amount from line 1 on line 4, skip line 3, and go to line 5. <input type="checkbox"/> <b>Yes.</b> Go to line 3.				
<b>3</b>	Is your earned income more than \$650 (see instructions)? <input type="checkbox"/> <b>Yes.</b> Add \$300 to your earned income. Enter the total <input type="checkbox"/> <b>No.</b> Enter \$950	<b>3</b>			
<b>4</b>	Enter the <b>smaller</b> of line 1 or line 3			<b>4</b>	
<b>5</b>	Multiply the number on Form 1040, line 39a, or Form 1040A, line 23a, by \$1,100 (\$1,400 if single or head of household). If blank, enter -0-			<b>5</b>	
<b>6</b>	Form 1040 filers only, enter from your 2010 Form 4684, line 17, any loss from a disaster declared a federal disaster after 2007 that occurred before 2010 (see instructions)			<b>6</b>	
<b>7</b>	Did you (or your spouse if filing jointly) pay any state or local sales or excise taxes in 2010 for the purchase of any new motor vehicle(s) <b>after</b> February 16, 2009, and <b>before</b> January 1, 2010 (see instructions)? <input type="checkbox"/> <b>No.</b> Skip lines 7 through 16, enter -0- on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> If Form 1040, line 38, or Form 1040A, line 22, is less than \$135,000 (\$260,000 if married filing jointly), enter the amount of these taxes paid. Otherwise, skip lines 7 through 16, enter -0- on line 17, and go to line 18	<b>7</b>			
<b>8</b>	Enter the purchase price ( <b>before taxes</b> ) of the new motor vehicle(s) (see instructions)	<b>8</b>			
<b>9</b>	Is the amount on line 8 more than \$49,500? <input type="checkbox"/> <b>No.</b> Enter the amount from line 7. <input type="checkbox"/> <b>Yes.</b> Figure the <b>portion</b> of the tax from line 7 that is attributable to the first \$49,500 of the purchase price of each new motor vehicle and enter it here (see instructions)	<b>9</b>			
<b>10</b>	Enter the amount from Form 1040, line 38, or Form 1040A, line 22	<b>10</b>			
<b>11</b>	Form 1040 filers only, enter the total of any— • Amounts from Form 2555, lines 45 and 50; Form 2555-EZ, line 18; and Form 4563, line 15, and • Exclusion of income from Puerto Rico	<b>11</b>			
<b>12</b>	Add lines 10 and 11	<b>12</b>			
<b>13</b>	Enter \$125,000 (\$250,000 if married filing jointly)	<b>13</b>			
<b>14</b>	Is the amount on line 12 more than the amount on line 13? <input type="checkbox"/> <b>No.</b> Skip lines 14 through 16, enter the amount from line 9 on line 17, and go to line 18. <input type="checkbox"/> <b>Yes.</b> Subtract line 13 from line 12	<b>14</b>			
<b>15</b>	Divide the amount on line 14 by \$10,000. Enter the result as a decimal (rounded to at least three places). If the result is 1.000 or more, enter 1.000	<b>15</b>			
<b>16</b>	Multiply line 9 by line 15	<b>16</b>			
<b>17</b>	Subtract line 16 from line 9			<b>17</b>	
<b>18</b>	Add lines 4, 5, 6, and 17. Enter the total here and on Form 1040, line 40, or Form 1040A, line 24.	<b>18</b>			

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 49875F

Schedule L (Form 1040A or 1040) 2010