

Martin y Cruz Pinellas son residentes de Puerto Rico que usan como estado civil Casado (a) que radica una planilla conjunta. Ambos son menores de 65 años y ninguno es ciego. Martin ganó \$18,120 de sueldo de una oficina de contadores localizada en Puerto Rico y Cruz ganó \$25,893 en sueldo del gobierno de los E.E.U.U. Tienen juntos una cuenta de banco en Puerto Rico que les ganó \$1,200 en interés.

Basándote en los hechos, calcula deducción estándar permitida de los Pinellas completando la Hoja de Trabajo de la Publicación 1321 para Contribuyentes de Puerto Rico con Ingreso Exento de Impuesto bajo la Sección 933 Quiénes no Detallan Deducciones.

Sin cerrar la ventanilla del PDF, regresa a la pantalla de la lección y oprime Check My Answer.

**Who Must File Worksheet** for Bona Fide Residents of P.R. with exempt income (under section 933)

**1. Enter STANDARD DEDUCTION**

If your filing status is \_\_\_\_\_

**Single** under 65 enter \$5,450 \_\_\_\_\_  
65 or older enter \$6,800 \_\_\_\_\_

**Married filing jointly** both under 65 enter \$10,900 \_\_\_\_\_  
one 65 or older enter \$11,950 \_\_\_\_\_  
both 65 or older enter \$13,000 \_\_\_\_\_

**Head of household** under 65 enter \$8,000 \_\_\_\_\_  
65 or older enter \$9,350 \_\_\_\_\_

**Qualifying widow(er) with dependent child** under 65 enter \$10,900 \_\_\_\_\_  
65 or older enter \$11,950 \_\_\_\_\_

**CAUTION:** If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

**2. Allowable portion of STANDARD DEDUCTION**

- a. Gross income subject to U.S. tax (include taxable social security benefits) \_\_\_\_\_
- b. Total gross income from all sources (including exempt P.R. Income) \_\_\_\_\_
- c. Divide line 2a by line 2b \_\_\_\_\_
- d. Multiply STANDARD DEDUCTION (line 1) by line 2c \_\_\_\_\_

**3. Enter:**

married filing jointly \$7,000 \_\_\_\_\_  
if someone can claim you as a dependent enter "0" \_\_\_\_\_  
all others enter \$3,500 \_\_\_\_\_

**4. Add lines 2d and 3** \_\_\_\_\_

**Worksheet For Puerto Rico Filers With Exempt Income Under Section 933 Who Do Not Itemize Deductions**

**1. Enter STANDARD DEDUCTION: If you checked Form 1040, Filing Status box**

1, enter \$5,450 \_\_\_\_\_  
2 or 5, enter \$10,900 \_\_\_\_\_  
3, enter \$5,450 \_\_\_\_\_  
4, enter \$8,000 \_\_\_\_\_

**CAUTION:** If you are 65 or over and/or blind, enter amount from chart in the instructions for Form 1040 or Form 1040A, as applicable;

**or**  
If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet for Dependents in the instructions for Form 1040 or Form 1040A, as applicable.

**2. Allowable portion of STANDARD DEDUCTION:**

- a. Gross income subject to U.S. tax \_\_\_\_\_
- b. Total gross income from all sources (including exempt P.R. income) \_\_\_\_\_
- c. Divide line 2a by line 2b \_\_\_\_\_
- d. Multiply Standard Deduction (line 1) by line 2c and enter this amount on Form 1040, line 40 or Form 1040A, line 24 (allowable portion of STANDARD DEDUCTION) \_\_\_\_\_

Write the following above line 40, Form 1040 or line 24 of Form 1040A: "Standard Deduction modified due to exempt income under section 933."