

Basándose en las calculaciones mostradas en su hoja de trabajo, la deducción estándar ajustada de los Pinellas en la Línea 2d es \$6,242. Aquí están las respuestas correctas por cada línea:

**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."