

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."