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."