

Based on the calculations shown on their worksheet, the Pinellas' adjusted standard deduction in Line 2d is \$17,450. Here are the correct answers for each line.

Line 1 = \$29,200

Line 2a = \$30,000

Line 2b = \$50,200

Line 2c = .5976

Line 2d = \$17,450

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

1. Enter STANDARD DEDUCTION: If your filing status is

Single or Married filing separately enter \$14,600. }
Married filing jointly or Qualifying widow(er) enter \$29,200 }
Head of Household enter \$21,900. }

CAUTION: If you are 65 or over and/or blind, enter amount from the Standard Deduction Worksheet in the instructions for Form 1040;

or

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

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 8 (allowable portion of STANDARD DEDUCTION). _____

Write the following above line 8, Form 1040 "Standard Deduction modified due to exempt income under section 933."