

## 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 Surviving Spouse 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 Form 1040-SR, as applicable;

**or**

If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet in the instructions for Form 1040 or Form 1040-SR, 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 or Form 1040-SR, line 12 (allowable portion of STANDARD  
DEDUCTION) . . . . . \_\_\_\_\_

Write the following above line 12, Form 1040 or line 12 of Form 1040-SR: "Standard Deduction modified due to exempt income under section 933."