

**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 \$13,850. . . . .	}	27,700
Married filing jointly or Qualifying Surviving Spouse enter \$27,700 . . . . .		
Head of Household enter \$20,800. . . . .		

**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 . . . . .	30,000
b. Total gross income from all sources (including exempt P.R. income) . . . . .	50,200
c. Divide line 2a by line 2b . . . . .	0.5976
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) . . . . .	16,554

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."