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 $15,750. . . . . .
Married filing jointly or Qualifying Surviving Spouse enter $31,500 . . . . . } 31,500
Head of Household enter $23,625. . . . . .

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	35,000
b. Total gross income from all sources (including exempt P.R. income)	65,000
c. Divide line 2a by line 2b	.5385
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)	16,963

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.”