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 (see caution below) . . . . . _____

Single	under 65 enter $6,300	_____
	65 or older enter $7,850	_____
Married filing jointly	both under 65 enter $12,600	_____
	one 65 or older enter $13,850 . . .	_____
	both 65 or older enter $15,100 . . .	_____
Head of household	under 65 enter $9,300	_____
	65 or older enter $10,850.	_____
Qualifying widow(er) with dependent child	under 65 enter $12,600	_____
	65 or older enter $13,850.	_____

CAUTION: If someone can claim you as a dependent, enter amount from the Standard Deduction Worksheet 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); use Worksheet 1 of Pub. 915 to compute your 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 . . . . . _____

RELEASE