

Deduction for Exemptions Worksheet
Form 1040NR, Line 40

(Keep for your records)

2016

Name(s) as shown on return

Tax ID Number

1. Is the amount on Form 1040NR, line 37, more than the amount shown on line 4 below for your filing status?
 No. **STOP!** Multiply \$4,050 by the total number of exemptions claimed on Form 1040NR, line 7d, and enter the result on Form 1040NR, line 40.
 Yes. Go to line 2.

2. Multiply \$4,050 by the total number of exemptions claimed on Form 1040NR, line 7d **2.** _____

3. Enter the amount from Form 1040NR, line 37 **3.** _____

4. Enter the amount shown below for the filing status box you checked on page 1 of Form 1040NR:
 - Box 1 or 2, enter \$259,400
 - Box 3, 4, or 5, enter \$155,650
 - Box 6, enter \$311,300 **4.** _____

5. Subtract line 4 from line 3. If the result is more than \$122,500 (\$61,250 if you checked filing status box 3, 4, or 5), STOP. You cannot take a deduction for exemptions **5.** _____

6. Divide line 5 by \$2,500 (\$1,250 if you checked filing status box 3, 4, or 5). If the result is not a whole number, increase it to the next higher whole number (for example, increase 0.0004 to 1) **6.** _____

7. Multiply line 6 by 2% (0.02) and enter the result as a decimal **7.** _____

8. Multiply line 2 by line 7 **8.** _____

9. **Deduction for exemptions.** Subtract line 8 from line 2. Enter the result here and on Form 1040NR, line 40 **9.** _____

*Figure the trust's modified AGI by applying section 67(e) without regard tot section 642(b).