

**Deduction for Exemptions Worksheet
Form 1040NR, Line 40**

(Keep for your records)

2017

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 \$261,500
 - Box 3, 4, or 5, enter \$156,900
 - Box 6, enter \$313,800 **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).