

Standard Deduction Worksheet for Students and Business Apprentices From India

Form 1040NR

(Keep for your records)

2018

Name as shown on return

Tax ID Number

Caution. If you are married filing a separate return and your spouse itemizes deductions, do not complete this worksheet. You cannot take the standard deduction even if you were born before January 2, 1954, or are blind.

- 1. Enter the amount shown below for your filing status.
• Single or married filing separately—\$12,000
• Qualifying widow(er)—\$24,000. . . . . 1. \_\_\_\_\_
2. Can you be claimed as a dependent on someone else's U.S. income tax return?
[ ] No. Enter the amount from line 1 on line 4. Skip line 3 and go to line 5.
[ ] Yes. Go to line 3.
3. Is your earned income\* more than \$700?
[ ] Yes. Add \$350 to your earned income. Enter the total
[ ] No. Enter \$1,050. . . . . 3. \_\_\_\_\_
4. Enter the smaller of line 1 or line 3 . . . . . 4. \_\_\_\_\_
5. If born before January 2, 1954, OR blind, enter \$1,300 (\$1,600 if single). If born before January 2, 1954, AND blind, enter \$2,600 (\$3,200 if single). Otherwise, enter -0- . . . . . 5. \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 1040NR, line 38 (of Form 1040NR-EZ, line 11). Print "Standard Deduction Allowed Under U.S.-India Income Tax Treaty" in the space to the left of these lines. This is your standard deduction for 2018. . . . . 6. \_\_\_\_\_

\*Earned income includes wages, salaries, tips, professional fees, and other compensation received for personal services you performed. It also includes any amount received as a scholarship that you must include in your income. Generally, your earned income is the total of the amount(s) you reported on Form 1040NR, lines 8, 12, 13, and 19, minus amounts on lines 27 and 31 (or Form 1040NR-EZ, lines 3 and 5, minus any amount on line 8).