

1. Enter amount from line 31 of Form ESA for applicable period.		1
2. Enter 20% of line 1.		2
3. Enter the amount from below that corresponds to your filing status: Joint or head of household (filing status 2 or 6):\$5,920		
	Single or separate (filing status 1,3,4, or 5): \$2,960	3
4. Enter the amount from line 2 or line 3, whichever is smaller.		4
5. Enter the amount from below that corresponds to your filing status: Joint or head of household (filing status 2 or 6): \$2,620		
	Single or separate(filing status 1,3,4 or 5): \$1,310	5
6. Enter the amount from line 4 or line 5, whichever is larger. This is your standard deduction. Transfer this amount to line 7, Form ESA for applicable period.		6

Questions? Please call 1-406-444-3674 or TDD 1-406-444-2830 for hearing impaired.

\*Note: A standard deduction worksheet must be completed for each period.