



Standard Deduction Worksheet

A standard deduction worksheet must be completed for each period.

1. Enter amount from line 3 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:
Single or separate (filing status 1,3,4, or 5) \$3,330
Joint or head of household (filing status 2 or 6) \$6,660 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:
Single or separate (filing status 1,3,4 or 5) \$1,480
Joint or head of household (filing status 2 or 6) \$2,960 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. _____