



## Exhibit 2 - Standard Deduction Worksheet

**A** Do not complete this worksheet if you checked the box on line 39b; your standard deduction is zero. Also, do not complete this worksheet if you must use Schedule L to figure your standard deduction; see *Exception below*.

1. Enter the amount shown below for your filing status.
  - Single or married filing separately—\$5,700
  - Married filing jointly or Qualifying widow(er)—\$11,400
  - Head of household—\$8,350
 } ..... 1. \_\_\_\_\_
2. Can you (or your spouse if filing jointly) be claimed as a dependent?
  - No. Skip line 3; enter the amount from line 1 on line 4, and go to line 5.
  - Yes. Go to line 3.
3. Is your **earned income**\* more than \$650?
  - Yes. Add \$300 to your earned income. Enter the total } ..... 3. \_\_\_\_\_
  - No. Enter \$950
4. Enter the **smaller** of line 1 or line 3. .... 4. \_\_\_\_\_
5. If born before January 2, 1945, or blind, multiply the number on Form 1040, line 39a, by \$1,100 (\$1,400 if single or head of household). Otherwise, enter -0- ..... 5. \_\_\_\_\_
6. Add lines 4 and 5. Enter the total here and on Form 1040, line 40a ..... 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 1040, lines 7, 12, and 18, minus the amount, if any, on line 27.*

**Exception:** Use Schedule L instead of the Standard Deduction Worksheet, to figure your standard deduction if: You paid state or local real estate taxes in 2009, you paid state or local sales or excise tax (or certain other taxes or fees in a state without a sales tax) on the purchase of a new motor vehicle after February 16, 2009, or you have a net disaster loss on Form 4684, line 18.