

**B Standard Deduction Amount**

Effective October 1, 2006

The [FS standard deduction](#) amount is as follows:

FS Budgetary Unit Size	Standard Deduction Amount
1	\$ 134
2	\$ 134
3	\$ 134
4	\$ 139
5	\$ 162
6 or more participants	\$ 186

Effective 10/01/06 to 09/30/07