

**B Standard Deduction Amount**

Effective October 1, 2007

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

| FS Budgetary Unit Size | Standard Deduction Amount |
|------------------------|---------------------------|
| 1                      | \$134                     |
| 2                      | \$134                     |
| 3                      | \$134                     |
| 4                      | \$143                     |
| 5                      | \$167                     |
| 6 or more participants | \$191                     |

Effective (10/01/07 to 09/30/08)