

## CHECK FIGURES

20. Sam has \$2,100 *unearned* income.
- 21.a. \$1,750.
- 21.b. \$27,000.
- 21.c. \$2,750.
- 21.d. \$0.
- 22.a. Both spouses must itemize.
- 22.b. Claim standard deduction.
- 23.a. \$16,927; 24%; 17.86%.
- 23.b. \$6,989; 22%; 12.25%.
24. \$2,700; \$3,700; \$394.
25. \$150; loss; \$300; gain; painting.
26. Short-term capital loss; \$3,100.
- 27.a. \$98,000.
- 27.b. \$61,650.
- 27.c. \$50,600.
- 27.d. \$39,650.
- 27.e. \$45,650.
28. \$76,400.
29. \$65,850.
- 30.a. \$12,200.
- 30.b. \$5,050.
- 30.c. \$1,150.
- 30.d. \$1,100.
- 30.e. \$5,200.
- 31.a. QC: NA; QR: Not met.
- 31.b. QC: NA; QR: Met.
- 31.c. QC: Not met; QR: Met.
- 31.d. QC: Met; QR: NA.
- 31.e. QC: Residence: Not met; QR: Not met.
- 31.f. QC: No tests met; QR: Not met.
- 31.g. QC: Not met; QR: Met.
- 31.h. QC: All tests met; QR: Met.
- 31.i. QC: Age: Not met; QR: Met.
- 31.j. QC: All tests met; QR: GI: Not met.
- 32.a. Two.
- 32.b. One.
- 32.c. Two.
- 32.d. One.
- 33.a. Two.
- 33.b. One.
- 33.c. Two.
- 33.d. One.
- 34.a. Three.
- 34.b. Two.
- 34.c. None.
- 34.d. Three.
- 35.a. All three are eligible.
- 36.a. Son, niece, and brother.
- 37.a. \$1,450.
- 37.b. \$145.
39. \$6,524.
40. \$10,201.
- 41.a. Patricia is not required to file.
- 41.b. Mike is not required to file.
- 41.c. Ronald is not required to file.
- 41.d. Sam and Lana are not required to file.
- 41.e. Quinn is required to file.
42. Joint return saves \$1,510.50.
- 43.a. Head of household.
- 43.b. Single.
- 43.c. Single.
- 43.d. Potentially head of household.
- 43.e. Married filing separately.
- 44.a. 2017 married filing jointly.
- 44.b. 2018 single.
- 44.c. 2019 surviving spouse.
- 45.a. 2018 filing jointly; 2019 surviving spouse.
- 45.b. 2018 filing jointly; 2019 surviving spouse.
46. Taxable income \$3,850; tax \$385.
- 47.a. \$4,650.
- 47.b. \$2,800.
- 47.c. \$493.
- 48.a. \$1,880.
- 48.b. \$480.
- 49.a. \$860.
- 49.b. \$240.
- 50.b. Saves \$864.
51. Refund due \$286.
52. Part 1—tax due \$60.  
Part 2—income tax increases by \$4,583.