CHECK FIGURES

21. \$98,646 (\$105,900 × 340/365). 40. Include \$0 in gross income.	••	04.050	27	04.500
22. \$0. 42.a. Include \$10 per meal in gross income. 23. \$0. 42.b. Linclude \$0 in gross income. 24. \$16,000. 42.c. Lodging excluded from gross income. 25. \$13,500. 43.a. Decrease in disposable income \$15,012. 26. \$700. 45.a. \$11,201; \$12,072. 27. \$0 although the IRS may challenge exclusion of \$12,000. 45.c. \$6,750; \$6,750. 28.a. Loude in gross income. 46.a. \$240. 28.b. Include in gross income. 46.b. \$760. 28.c. \$0. 47.a. Include \$0. 28.c. \$3,500. 47.b. Exclusion allowed for \$3,180; include \$4.20. 28.b. \$15,000 capital gain on stock sale; \$0.00 47.b. Exclusion allowed. 29.b. \$15,000 capital gain on stock sale; \$0.00 47.b. Exclusion allowed. 30.a. \$15,000 capital gain on stock sale; \$0.00 47.b. Exclusion allowed. 31. \$10,000 as compensation. 49. 47.b. Exclusion allowed. 30.a.	20.	\$6,350.	37.	\$4,500.
23. \$0. 42.b. Included \$0 in gross income. 24. \$16,000. 42.c. Lodging excluded from gross income. 25. \$13,500. 43. Decrease in disposable income \$15,012. 26. \$700. 45.a. \$11,201; \$12,072. 27. \$0 although the IRS may challenge exclusion of \$12,000. 45.b. \$9,043; \$9,185. 28.a. Include in gross income. 46.b. \$240. 28.b. Include in gross income. 46.b. \$760. 28.c. \$0. 46.d. Low end. 28.d. \$3,500. 47.b. Exclusion allowed for \$3,180; include \$420. 29.a. \$15,000 capital gain on stock sale; \$0 gross income if "terminally ill" on insurance policy. 47.b. Exclusion allowed. 29.b. \$15,000 capital gain on stock sale; \$0.000 ordinary income on life insurance policy. 47.c. Exclusion allowed. 30.a. The salary of \$50,000 is included in gross income. 48. \$212,911 (2019); \$194,100 (2020). 30.b. \$3,000 as compensation. \$0. \$0.a. \$1,000. 30.c. \$10,000 as compensation.		\$98,646 (\$105,900 × 340/365).		
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