

**Adjusted Gross Income**

23	Educator expenses	23	0
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 3106 or 3106-EZ	24	0
25	Health savings account deduction. Attach Form 8889	25	0
26	Moving expenses. Attach Form 3903	26	0
27	Deductible part of self-employment tax. Attach Schedule SE	27	0
28	Self-employed SEP, SIMPLE, and qualified plans	28	0
29	Self-employed health insurance deduction	29	0
30	Penalty on early withdrawal of savings	30	0
31a	Alimony paid <b>b</b> Recipient's SSN ▶ <input type="text"/>	31a	0
32	IRA deduction	32	0
33	Student loan interest deduction	33	0
34	Tuition and fees. Attach Form 8917	34	0
35	Domestic production activities deduction. Attach Form 8903	35	0
36	Add lines 23 through 35	36	0
37	Subtract line 36 from line 22. This is your <b>adjusted gross income</b>	37	71485

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 11200B

Form **1040** (2015)

Form 1040 (2015)

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**Tax and Credits**

38	Amount from line 37 (adjusted gross income)	38	71485
39a	Check <input type="checkbox"/> You were born before January 2, 1951, <input type="checkbox"/> Blind. <input type="checkbox"/> Spouse was born before January 2, 1951, <input type="checkbox"/> Blind. Total boxes checked ▶ 39a <input type="text"/>		
b	If your spouse itemizes on a separate return or you were a dual-status alien, check here ▶ 39b <input type="checkbox"/>		
40	Itemized deductions (from Schedule A) or your standard deduction (see left margin)	40	9050
41	Subtract line 40 from line 38	41	62435
42	<b>Exemptions.</b> If line 38 is \$154,250 or less, multiply \$4,000 by the number on line 6d. Otherwise, see instructions	42	7600
43	<b>Taxable income.</b> Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-	43	54835
44	<b>Tax</b> (see instructions). Check if any from: <b>a</b> <input type="checkbox"/> Form(s) 9814 <b>b</b> <input type="checkbox"/> Form 4972 <b>c</b> <input type="checkbox"/>	44	9736
45	<b>Alternative minimum tax</b> (see instructions). Attach Form 6251	45	0
46	Excess advance premium tax credit repayment. Attach Form 8962	46	
47	Add lines 44, 45, and 46	47	976
48	Foreign tax credit. Attach Form 1116 if required	48	0
49	Credit for child and dependent care expenses. Attach Form 2441	49	0
50	Education credits from Form 8863, line 19	50	0
51	Retirement savings contributions credit. Attach Form 8860	51	0
52	Child tax credit. Attach Schedule 8812, if required.	52	0
53	Residential energy credits. Attach Form 5695	53	0
54	Other credits from Form: <b>a</b> <input type="checkbox"/> 3800 <b>b</b> <input type="checkbox"/> 8801 <b>c</b> <input type="checkbox"/>	54	0
55	Add lines 48 through 54. These are your <b>total credits</b>	55	0
56	Subtract line 55 from line 47. If line 55 is more than line 47, enter -0-	56	976
57	Self-employment tax. Attach Schedule SE	57	0

**Standard Deduction for—**

• People who check any box on line 39a or 39b or who can be claimed as a dependent, see instructions.

• All others:  
 Single or Married filing separately, \$6,300  
 Married filing jointly or Qualifying widower, \$12,600  
 Head of household, \$9,300

# Individual Tax Return Rhonda Hill Solution

**F Rizvi**



## Individual Tax Return Rhonda Hill Solution

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