

Comprehensive Problem 1B, cont.

Enter only all zeros		Page 2	
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here ☐	7	
8	Additional income from Schedule 1, line 10	8	
9	Add lines 1, 2, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income	9	23,872
10	Adjustments to income from Schedule 1, line 20	10	
11	Adjusted income from line 9. This is your adjusted gross income	11	23,872
12	Standard deduction or itemized deductions from Schedule A	12	15,700 (a)
13	Qualified business income deduction from Form 8865 or Form 8865-A	13	
14	And from 12 and 13	14	15,700
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income	15	7,872
16	Tax (see instructions). Check if any from: 1 ☐ Form 9898 2 ☐ Form 9877 3 ☐	16	798
17	Amount from Schedule 2, line 7	17	
18	Add lines 16 and 17	18	798
19	Child tax credit or credit for other dependents from Schedule 8812	19	
20	Amount from Schedule 3, line 8	20	
21	Add lines 18 and 20	21	
22	Subtract line 21 from line 19. If zero or less, enter -0-	22	798
23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	798
25	Federal income tax withheld from:		
a	Form(s) 941	25a	9,204
b	Form(s) 1099	25b	
c	Other forms (see instructions)	25c	
d	Add lines 25a through 25c	25d	9,204
26	2023 estimated tax payments and amount applied from 2022 return	26	
27	Earned income credit (EIC)	27	
28	Additional child tax credit from Schedule 8812	28	
29	American opportunity credit from Form 8863, line 8	29	
30	Reserved for future use	30	
31	Amount from Schedule 3, line 13	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32	
33	Add lines 25d, 26, and 32. These are your total payments	33	9,204

See www.irs.gov/Form1040 for instructions and the latest information.

Form 1040-SE (2023)

(a) Single standard deduction of \$13,900 + \$1,800 additional standard deduction for being over age 65

14 Income Tax Fundamentals Solution Manual 131928

**Gerald E. Whittenburg, Ray
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