

Based on their IRA Deduction Worksheet, Vanetta and Carlos are not eligible for a traditional IRA deduction. Therefore, \$0 should be entered in Line 32 of Form 1040. Their adjusted gross income remains \$108,000. Here are the correct answers for each line you were required to complete:

Adjusted Gross Income

22	Add the amounts in the far right column for lines 7 through 21. This is your total income ►	22		
23	Archer MSA deduction. Attach Form 8853	23		
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24		
25	Health savings account deduction. Attach Form 8889	25		
26	Moving expenses. Attach Form 3903	26		
27	One-half of self-employment tax. Attach Schedule SE	27		
28	Self-employed SEP, SIMPLE, and qualified plans	28		
29	Self-employed health insurance deduction (see page 26)	29		
30	Penalty on early withdrawal of savings	30		
31a	Alimony paid b Recipient's SSN ► <input type="text"/> : <input type="text"/> : <input type="text"/>	31a		
32	IRA deduction (see page 27)	32		
33	Student loan interest deduction (see page 30)	33		
34	Jury duty pay you gave to your employer	34		
35	Domestic production activities deduction. Attach Form 8903	35		
36	Add lines 23 through 31a and 32 through 35	36		
37	Subtract line 36 from line 22. This is your adjusted gross income ►	37		