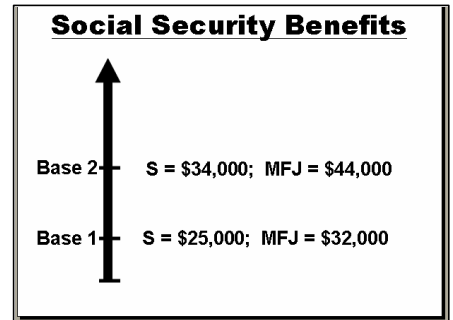


Federal Income Tax
Social Security

Problem 47 (a)

	A	B	C	D	E
1	Salary	30,000		AGI (without SS)	31,000
2	Unemployment	1,000		Tax Exempt Interest	
3	Social Security			Excl Foreign Income	
4	A G I	31,000		1/2 Soc Sec Benefits	
5				Provisional Income	
6					
7	Lesser of:				
8	1/2 of SS Benefits:				
9					
10	or				
11					
12	1/2 of (PI - Base 1):				
13	PI				
14	Base 1	32,000			
15	Excess				
16	x 1/2				



Problem 47 (b)

	A	B	C	D	E
1	Salary	45,000		AGI (without SS)	46,000
2	Unemployment	1,000		Tax Exempt Interest	
3	Social Security			Excl Foreign Income	
4	A G I	46,000		1/2 Soc Sec Benefits	
5				Provisional Income	
6					
7	Lesser of:				
8	1/2 of SS Benefits:				
9					
10	or				
11					
12	1/2 of (PI - Base 1):				
13	PI				
14	Base				
15	Excess				
16	x 1/2				

