

## Check Your Knowledge

1. Gabrielle, age 64, is single. She receives a pension in the amount of \$25,000, and she receives social security benefits of \$28,000. Which of the following statements is true.

- A. Gabrielle is eligible for the new deduction for seniors because she receives social security.
- B. Gabrielle is eligible for the new deduction for seniors because her MAGI is below the threshold amount of \$75,000.
- C. Gabrielle is not eligible for the new deduction for seniors because she is not at least 65 years old.
- D. Both A and B.

2. Humberto and Imelda are married, but they will not file jointly. Imelda is providing all the cost of keeping up a home for herself and her two grandchildren. Humberto lives alone. Each has a MAGI of \$30,000. Both are age 66 and have valid social security numbers. Who is eligible for the new deduction for seniors?

- A. Humberto
- B. Imelda
- C. Both Humberto and Imelda
- d. Neither Humberto nor Imelda

3. Jerry, age 80, is unmarried. He is a qualified taxpayer for the new deduction for seniors. In addition to his usual pension and Social Security benefits, this year he withdrew \$30,000 from a traditional IRA. His MAGI is \$90,250. What is the amount of the new senior deduction that Jerry is allowed to claim?

- A. \$6,000
- B. \$5,085
- C. \$915
- D. Jerry doesn't qualify for a deduction because his MAGI is more than \$75,000.

4. Karen and Lorenzo are married and plan to file jointly. Karen is 72, and Lorenzo is 75. Their modified adjusted gross income is \$48,000. Neither Karen nor Lorenzo is blind. They will take the

standard deduction on their tax return. What is their total deduction taking their standard deduction, the traditional senior deduction, and the new enhanced senior deduction into account?

- A. \$31,500
- B. \$43,500
- C. \$46,700
- D. \$47,500

5. Melissa and Nestor are married. Both are age 65. Melissa has a Social Security Number. Nestor has an ITIN. Their MAGI is \$54,000. What is the amount of the new deduction for seniors that they qualify to claim?

- A. \$12,000
- B. \$7,600
- C. \$6,000
- D. \$0

Check your answers on the next page.