

RICHARD D. JOHNSON,
Court Administrator/Clerk

The Court of Appeals
of the
State of Washington

DIVISION I
One Union Square
600 University Street
Seattle, WA
98101-4170
(206) 464-7750
TDD: (206) 587-5505

August 26, 2014

Henry Cheung
13046 Londondery Pl.
Tampa, FL, 33612

Hung K. Cheung
5120 S. Wallace St.
Seattle, WA, 98178-2866

Sandy Ou
13046 Londondery Pl.
Tampa, FL, 33612
sandysou@earthlink.net

CASE #: 70790-6-I
Sandy Ou, et al., Apps. vs. Hong Cheung, Resp.

Counsel:

The following notation ruling by Richard D. Johnson, Court Administrator/Clerk of the Court was entered on August 26, 2014 regarding respondent's brief:

This case is set for consideration without oral argument on September 9, 2014. At the direction of the panel, the "Appellant's Reply Brief" filed on August 7, 2014 is accepted as a Brief of Respondent. A copy of the document will be sent to the Appellant with this ruling.

Sincerely,



Richard D. Johnson
Court Administrator/Clerk

hek

Appellant's Reply Brief

In re:

Sandy S. Ou

Post-Secondary Educational Support

Henry Z Cheung

Case# 99-3-05415-0 KNT

Court of Appeal Case # 70790-6-I

And

Hung K Cheung

Respondent

Hung

8/6/2014

8-26-14
This case is set for consideration
without oral arguments on 9-9-14.
As the director of the panel
the "Appellant's Reply Brief" filed
on 8-7-14 is accepted as a Brief
of Respondent. A copy of the document
will be sent to the Appellant with
the ruling.

[Signature]

FILED
COURT OF APPEALS
STATE OF CALIFORNIA
2014 AUG - 7 PM 2:12

Tables of Contents

1. Court order denying motion to modify child support
2. Statement of Case
3. Argument
4. Conclusion
5. Support Document

Statements of the Case

Ms. Ou stated that she want me to pay \$1,497 a month for my son Henry Z Chung post-secondary education at Embry-Riddle University.

Argument

Your Honor, my financial income will not be able to support my son Henry Z Cheung post-secondary education expense. Sandy S. Ou and my son Henry Z Cheung want me to pay \$1,497 a month to pay for post-secondary education at private university Embry-Riddle.

This amount of money for my son Henry Z Cheung post-secondary education will cause a financial burden on my family. I do agree the post-secondary education is important to my son success. However, my wife and I wage and salaries 58,981 in 2012 file income tax return. My wife and I wage and salaries 57,666 in 2013 file income tax return. My wife and I earn income need to support my current family of 5.

My wife and I earn income support my current family expense. This includes my wife's parent who is living with us and my eight year old son. My wife's parents are both unemployed and have no source of income to support themselves. Because of this reason my income cannot support my son Henry Z Cheung post-secondary education. If I am forced to pay for my son Henry Z Cheung post-secondary education will cause financial hardship to my current family.

Summary of Monthly expense

- Monthly mortgage expense \$1,800
- Car Insurance \$150.00
- Car loan \$260.00
- Fuel expense \$400.00
- Utilities \$370.00
- Food \$700.00
- Union Dues and medical \$200.00
- Family expense \$400.00

Total Monthly expense \$4280.00

My wife and I earn monthly income before tax is \$4915.08. My wife and I income pay monthly expense of \$4280 to support my current family will have no money left to pay for my son Henry Z Cheung post-secondary education. I asking your honor to denied the motion because of the financial responsibility to my current family.

4
5
6
7
8
9
10
11
12
13
14
15
16
17
18

"Trial by Affidavit" Calendar
Trial Date: 05/30/2013

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF KING

SANDY S. OU,

Petitioner(s)

vs.

HUNG K. CHEUNG,

Respondent(s)

NO. 99-3-05415-0 KNT

ORDER DENYING MOTION TO
MODIFY CHILD SUPPORT RE:
HENRY Z. CHEUNG POST
SECONDARY EDUCATIONAL
SUPPORT

THIS MATTER having come before the court upon the motion of Petitioner, Sandy S. Ou, for an
Order modifying child support for Henry Z. Cheung, the parties' minor child, to include post-

secondary educational support in the above-entitled action and the court having considered the

records and files herein: *The court finds that the parties did not form an expectation for the child regarding post secondary education*

It is hereby ORDERED, ADJUDGED, AND DECREED *while they were together and that the parents do not have the means to provide post secondary support*
That Petitioner's motion is denied.

ORDER DENYING MOTION TO MODIFY CHILD
SUPPORT RE: HENRY Z. CHEUNG - 1

Tse & Associates, P.S.
14040 NE 8th St., Suite 305
Bellevue, WA 98007
Tel: (425) 462-4286
Fax: (425) 426-4284

TABLE OF CONTENTS

PROCEEDINGS

Hearing for Post-secondary Support..... Page 3

TESTIMONY

<u>Petitioner's Witnesses:</u>	<u>DX</u>	<u>CX</u>	<u>RDX</u>	<u>RCX</u>
--------------------------------	-----------	-----------	------------	------------

None	--	--	---	---
------	----	----	-----	-----

* * *

<u>Respondent's Witnesses:</u>	<u>DX</u>	<u>CX</u>	<u>RDX</u>	<u>RCX</u>
--------------------------------	-----------	-----------	------------	------------

None	--	--	---	---
------	----	----	-----	-----

* * *

Court's Ruling..... Page 14

1 (Thursday July 18, 2013, 1:36 p.m.)

2 (This transcript contains multiple indiscernibles
3 due to the poor quality of the telephonic connection)

4 THE CLERK: We're on -- Number 1, Sandy Ou v. Hung
5 Cheung.

6 MS. OU: Yes.

7 THE CLERK: I do have Ms. Ou on the line, Your Honor.

8 THE COURT: Good afternoon.

9 THE CLERK: And this is Case Number 993054150.

10 MR. GRIFFIN: Good after, Your Honor. For the
11 record, I'm Jim Griffin appearing on behalf of the Respondent.

12 THE COURT: Give me just a minute.

13 Ms. Ou, if you have any trouble hearing, please let
14 me know, and we have had --

15 MS. OU: No problem.

16 THE COURT: We have had some problems with -- with
17 this phone dropping calls. We have a new phone system, so I
18 just want to let you know that in advance.

19 Did you call in or did the court call you?

20 MS. OU: The court call me, and then I gave the court
21 a different number. This is the best phone I have here.

22 THE COURT: Okay. If we get disconnected just wait
23 and we will call you back, okay?

24 MS. OU: I will. Thank you.

25 THE COURT: Okay.

1 MS. OU: Thank you, Your Honor.

2 THE COURT: Let me just get set up here. I'm just
3 getting organized a little bit, in case you're wondering why
4 you're not hearing anything, Ms. Ou. We'll be ready in just a
5 second.

6 Okay. You'll each have ten minutes to speak. I want
7 to remind you that -- Ms. Ou, that you cannot testify at this
8 hearing. The only thing that you are allowed to refer to, as
9 far as the facts, are what you've submitted to the Court in
10 writing already.

11 You'll each have ten minutes to speak and if you
12 would like to -- since you're the moving party, you get to
13 start. If you would like to reserve a little bit of time to
14 respond to what Mr. Griffin has to say I'll -- I can give you
15 that opportunity, and let you know when seven minutes is up so
16 that you can save a few minutes.

17 Is that what you'd like to do?

18 MS. OU: Yes. Thank you, Your Honor.

19 THE COURT: Okay. You go ahead then.

20 MS. OU: Yes.

21 So my son is getting ready to go to college, and he
22 needs to have financial help from me and his father, and he's
23 quite interested in Embry-Riddle University, and this is --
24 this college has the best aerospace engineering in the -- in
25 the United States. It's the best one, so -- and that's his

1 dream. He want to -- he want to study the engineering --
2 aerospace engineering and the total cost -- this is the
3 (indiscernible) university and the total cost is more than
4 46,000 a year, almost, and it's in Florida state.

5 My son just -- school scholarship and also the
6 financial aid and also another scholarship, total almost -- can
7 pay half for that total, but after that we still need to
8 working on half of those monies. And my ex-husband and I,
9 we -- we have to share and support the -- the tuition fees for
10 my son to finish that. My son already finish one year college
11 credit, and he just needs three more years to finish the
12 college and also the university credits required. That's all
13 he needs and after that he can -- he can be on his feet.

14 And I submit all the paperwork through the online
15 system, and I believe I submit all I need and I just need Your
16 Honor to decide if I can -- if my son can get a financial
17 support from his father. And the total we -- I ask --
18 calculate that his father's needs to pay 1497 per month to
19 support him --

20 THE COURT: Did you say \$1497 per month?

21 MS. OU: Yes.

22 THE COURT: Okay.

23 MS. OU: And I will support \$659 a month for three
24 years --

25 THE COURT: You said --

1 deny the request for post-secondary support.

2 I'm going to have Mr. Griffin prepare an order which
3 reflects the Court's ruling, Ms. Ou, and we'll send you a copy
4 of it. Thank you.

5 MR. GRIFFIN: Thank you, Your Honor.

6 THE COURT: That concludes the hearing.

7 MS. OU: That's unbelievable.

8 (Proceedings concluded at 2:04 p.m.)

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

CERTIFICATE

I, Cindy Ferguson, a court approved proofreader, do hereby certify that the foregoing is a correct transcript from the official electronic sound recording of the proceedings in the above-entitled matter, to the best of my professional skills and abilities.

TRANSCRIPTIONIST(S): CHERYL SHEFFIELD

Cindy Ferguson
CINDY FERGUSON
Proofreader

November 13, 2013

FILED

13 JUL 10 PM 2:30

KING COUNTY
SUPERIOR COURT CLERK
E-FILED

CASE NUMBER: 99-3-05415-0 KNT

Superior Court of Washington
County of King

In re:

SANDY S. OU,

and

HUNG CHEUNG,

Petitioner,

Respondent.

No. 99-3-05415-0 KNT

Financial Declaration

Petitioner

Respondent

(FNDCLR)

Name: Hung Cheung

Date of Birth: 10/07/1958

I. Summary of Basic Information

Declarant's Total Monthly Net Income (from § 3.3 below) \$ 2,508

Declarant's Total Monthly Household Expenses (from § 5.9 below) \$ 4,960

Declarant's Total Monthly Debt Expenses (from § 5.11 below) \$ 0

Declarant's Total Monthly Expenses (from § 5.12 below) \$ 4,960

Estimate of the other party's gross monthly income (from § 3.1f below) \$ _____

unknown

II. Personal Information

2.1 Occupation: Bakery Cook

2.2 The highest year of education completed: 12th Grade

2.3 Are you presently employed? Yes No

a. If yes: (1) Where do you work. Employer's name and address must be listed on the Confidential Information Form. Safeway Bakery

- (2) When did you start work there (month/year)? _____
- b. If no: (1) When did you last work (month/year)? 5/2013
- (2) What were your gross monthly earnings? \$ 2,508
- (3) Why are you presently unemployed? _____

III. Income Information

If child support is at issue, complete the Washington State Child Support Worksheet(s), skip Paragraphs 3.1 and 3.2. If maintenance, fees, costs or debts are at issue and child support is **Not** an issue this entire section should be completed. (Estimate of other party's income information is optional.)

3.1 Gross Monthly Income

If you are paid on a weekly basis, multiply your weekly gross pay by 4.3 to determine your monthly wages and salaries. If you are paid every two weeks, multiply your gross pay by 2.15. If you are paid twice monthly, multiply your gross pay by 2. If you are paid once a month, list that amount below.

	Name _____	Name <u>Hung Cheung</u>
a. Wages and Salaries	\$ _____	\$ _____
b. Interest and Dividend Income	\$ _____	\$ _____
c. Business Income	\$ _____	\$ _____
d. Spousal Maintenance Received		
From _____	\$ _____	\$ _____
e. Other Income	\$ _____	\$ _____
f. Total Gross Monthly Income (add lines 3.1a through 3.1e)	\$ _____	\$ _____
g. Actual Gross Income (Year-to-date)	\$ _____	\$ _____

3.2 Monthly Deductions From Gross Income

a. Income Taxes	\$ _____	\$ _____
b. FICA/Self-employment Taxes	\$ _____	\$ _____
c. State Industrial Insurance Deductions	\$ _____	\$ _____
d. Mandatory Union/Professional Dues	\$ _____	\$ _____
e. Pension Plan Payments	\$ _____	\$ _____
f. Spousal Maintenance Paid	\$ _____	\$ _____
g. Normal Business Expenses	\$ _____	\$ _____
h. Total Deductions from Gross Income (add lines 3.2a through 3.2g)	\$ _____	\$ _____

3.3 Monthly Net Income (Line 3.1f minus line 3.2h or line 3 from the Child Support Worksheet(s))

	\$ _____	\$ _____
--	----------	----------

3.4 Miscellaneous Income

a.	Child support received from other relationships	\$ _____	\$ <u>0</u> _____
b.	Other miscellaneous income (list source and amounts)		
	_____	\$ _____	\$ <u>0</u> _____
	_____	\$ _____	\$ _____
	_____	\$ _____	\$ _____
	_____	\$ _____	\$ _____
c.	Total Miscellaneous Income (add lines 3.4a through 3.4b)	\$ _____	\$ <u>0</u> _____
3.5	Income of Other Adults in Household	\$ _____	\$ <u>0</u> _____

3.6 If the income of either party is disputed, state monthly income you believe is correct and explain below:

IV. Available Assets

4.1	Cash on hand	\$ <u>100.00</u> _____
4.2	On deposit in banks	\$ <u>300.00</u> _____
4.3	Stocks and bonds, cash value of life insurance	\$ <u>0</u> _____
4.4	Other liquid assets:	\$ <u>0</u> _____

V. Monthly Expense Information

Monthly expenses for myself and 3 dependents are: (Expenses should be calculated for the future, after separation, based on the anticipated residential schedule for the children.)

5.1 Housing

Rent, 1st mortgage or contract payments	\$ <u>1,200</u> _____
Installment payments for other mortgages or encumbrances	\$ _____
Taxes & insurance (if not in monthly payment)	\$ <u>600.00</u> _____
Total Housing	\$ <u>1,800</u> _____

5.2 Utilities

Heat (gas & oil)	\$ <u>80.00</u> _____
Electricity	\$ <u>50.00</u> _____

Water, sewer, garbage	\$ <u>100.00</u>
Telephone	\$ <u>80.00</u>
Cable	\$ <u>60.00</u>
Other	\$ _____
Total Utilities	\$ <u>370.00</u>

5.3 Food and Supplies

Food for <u>5</u> persons	\$ <u>600.00</u>
Supplies (paper, tobacco, pets)	\$ _____
Meals eaten out	\$ <u>100.00</u>
Other	\$ _____
Total Food Supplies	\$ <u>700.00</u>

5.4 Children

Day Care/Babysitting	\$ _____
Clothing	\$ <u>80.00</u>
Tuition (if any)	\$ _____
Other child-related expenses	\$ _____
Total Expenses Children	\$ <u>80.00</u>

5.5 Transportation

Vehicle payments or leases	\$ <u>260.00</u>
Vehicle insurance & license	\$ <u>900.00</u>
Vehicle gas, oil, ordinary maintenance	\$ <u>400.00</u>
Parking	\$ _____
Other transportation expenses	\$ _____
Total Transportation	\$ <u>1,560</u>

5.6 Health Care (Omit if fully covered)

Insurance	\$ <u>200.00</u>
Uninsured dental, orthodontic, medical, eye care expenses	\$ _____
Other uninsured health expenses	\$ _____
Total Health Care	\$ <u>200.00</u>

5.7 Personal Expenses (Not including children)

Clothing	\$ <u>250.00</u>
Hair care/personal care expenses	\$ _____

Clubs and recreation \$ _____
 Education \$ _____
 Books, newspapers, magazines, photos \$ _____
 Gifts \$ _____
 Other \$ _____
 Total Personal Expenses \$ 250.00

5.8 Miscellaneous Expenses

Life insurance (if not deducted from income) \$ 0 _____
 Other _____ \$ 0 _____
 Other _____ \$ 0 _____
 Total Miscellaneous Expenses \$ 0 _____

5.9 Total Household Expenses (The total of Paragraphs 5.1 through 5.8) \$ 4,960

5.10 Installment Debts Included in Paragraphs 5.1 Through 5.8

<u>Creditor</u>	<u>Description of Debt</u>	<u>Balance</u>	<u>Month of Last Payment</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

5.11 Other Debts and Monthly Expenses not Included in Paragraphs 5.1 Through 5.8

<u>Creditor</u>	<u>Description of Debt</u>	<u>Balance</u>	<u>Month of Last Payment</u>	<u>Amount of Monthly Payment</u>
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	\$ _____

Total Monthly Payments for Other Debts and Monthly Expenses \$ _____

5.12 Total Expenses (Add Paragraphs 5.9 and 5.11) \$ 4,960

VI. Attorney Fees

6.1 Amount paid for attorney fees and costs to date: \$ 1,200

6.2 The source of this money was:

6.3 Fees and costs incurred to date: \$ 150.00

6.4 Arrangements for attorney fees and costs are: Flat fee, plus costs

6.5 Other:

I declare under penalty of perjury under the laws of the state of Washington that the foregoing is true and correct.

Signed at Bellevue, [City] WA [State] on 5/23/13 [Date].

[Handwritten Signature]

Signature of Declarant

Print or Type Name

The following financial records are being provided to the other party and filed separately with the court.

Financial records pertaining to myself:

[X] Individual [] Partnership or Corporate Income Tax returns for the years 2012 and 2011 including all W-2s and schedules;

[X] Pay stubs for the dates of 11/25/2012 to 5/05/2013

[] Other: [Blank lines for additional information]

Do not attach these financial records to the financial declaration. These financial records should be served on the other party and filed with the court separately using the sealed financial source documents cover sheet (WPF DRPSCU 09.0220). If filed separately using the cover sheet, the records will be sealed to protect your privacy (although they will be available to all parties in the case, their attorneys, court personnel and certain state agencies and boards.) See GR 22 (C)(2).

Conclusion

You're Honor, I am asking you to deny the request for my son Henry Z Cheung post-secondary education expense. Because of my financial responsibility to my current family will have hardship for add expense my son Henry Z Cheung post-secondary education monthly expense of \$1,497.

I am providing support document for income verification of 2012 and 2013 income tax return to show your honors my wife and I earn income cannot pay for the expense of my son Henry Z. Cheung is asking to pay for the post- secondary education at Embry-Riddle university.

Supporting Document

TAXPAYER'S COPY

Department of the Treasury — Internal Revenue Service
Form 1040A U.S. Individual Income Tax Return (99) 2012

IRS Use Only — Do not write or staple in this space.

Your first name and initial HUNG	Last name K CHEUNG	OMB No. 1545-0074
If a joint return, spouse's first name and initial SHAO	Last name L HUANG	Your social security number 533-06-7354
Home address (number and street). If you have a P.O. box, see instructions. 5120 S WALLACE ST		Apartment no.
City, town or post office, state, and ZIP code. If you have a foreign address, see instructions. SEATTLE WA 98178-2866		▲ Make sure the SSN(s) above and on line 6c are correct. Presidential Election Campaign Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. <input type="checkbox"/> You <input type="checkbox"/> Spouse
Foreign country name	Foreign province/state/county Foreign postal code	

Filing status Check only one box.

1 <input type="checkbox"/> Single	4 <input type="checkbox"/> Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here ▶ _____
2 <input checked="" type="checkbox"/> Married filing jointly (even if only one had income)	5 <input type="checkbox"/> Qualifying widow(er) with dependent child (see instructions)
3 <input type="checkbox"/> Married filing separately. Enter spouse's SSN above and full name here ▶ _____	

Exemptions

6 a Yourself. If someone can claim you as a dependent, do not check box 6a

b Spouse

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if child under age 17 qual for child tax cr (see instrs)	No. of children on 6c who: ● lived with you ● did not live with you due to divorce or separation (see instructions)
HARRISON	CHEUNG		Son	<input checked="" type="checkbox"/>	1
RONG Y	HUANG		Parent	<input type="checkbox"/>	
LIU Y	HUANG		Parent	<input type="checkbox"/>	

Boxes checked on 6a and 6b **2**

Dependents on 6c not entered above ... **2**

d Total number of exemptions claimed **5**

Income

7 Wages, salaries, tips, etc. Attach Form(s) W-2	7	58,981.
8 a Taxable interest. Attach Schedule B if required	8 a	23.
b Tax-exempt interest. Do not include on line 8a	8 b	
9 a Ordinary dividends. Attach Schedule B if required	9 a	
b Qualified dividends (see instructions)	9 b	
10 Capital gain distributions (see instructions)	10	
11 a IRA distributions	11 a	
11 b Taxable amount	11 b	
12 a Pensions and annuities	12 a	
12 b Taxable amount	12 b	
13 Unemployment compensation and Alaska Permanent Fund dividends (see instructions)	13	
14 a Social security benefits	14 a	
14 b Taxable amount	14 b	
15 Add lines 7 through 14b (far right column). This is your total income	15	59,004.

Adjusted gross income

16 Educator expenses (see instructions)	16	
17 IRA deduction (see instructions)	17	
18 Student loan interest deduction (see instructions)	18	
19 Tuition and fees. Attach Form 8917	19	
20 Add lines 16 through 19. These are your total adjustments	20	
21 Subtract line 20 from line 15. This is your adjusted gross income	21	59,004.

For the year Jan. 1–Dec. 31, 2013, or other tax year beginning , 2013, ending , 20 See separate instructions.

Your first name and initial **HUNG K** Last name **CHEUNG** Your social security number **533-06-7354**
 If a joint return, spouse's first name and initial **SHAO L** Last name **HUANG** Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions. **5120 S WALLACE ST** Apt. no. **▲ Make sure the SSN(s) above and on line 6c are correct.**

City, town or post office, state, and ZIP code. If you have a foreign address, also complete spaces below (see instructions). **SEATTLE WA 98178-2866** Presidential Election Campaign
 Foreign country name Foreign province/state/county Foreign postal code Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund. You Spouse

Filing Status
 1 Single
 2 Married filing jointly (even if only one had income)
 3 Married filing separately. Enter spouse's SSN above and full name here. ▶
 4 Head of household (with qualifying person). (See instructions.) If the qualifying person is a child but not your dependent, enter this child's name here. ▶
 5 Qualifying widow(er) with dependent child

Exemptions
 6a Yourself. If someone can claim you as a dependent, do not check box 6a
 b Spouse
 c Dependents:
 (1) First name Last name (2) Dependent's social security number (3) Dependent's relationship to you (4) if child under age 17 qualifying for child tax credit (see instructions)
 HARRISON CHEUNG Son
 RONG Y HUANG Parent
 LIU Y HUANG Parent
 If more than four dependents, see instructions and check here
 d Total number of exemptions claimed
 Boxes checked on 6a and 6b **2**
 No. of children on 6c who:
 • lived with you **1**
 • did not live with you due to divorce or separation (see instructions)
 Dependents on 6c not entered above **2**
 Add numbers on lines above **5**

Income
 7 Wages, salaries, tips, etc. Attach Form(s) W-2 **7** 57,666.
 8a Taxable interest. Attach Schedule B if required **8a** 200.
 b Tax-exempt interest. Do not include on line 8a **8b**
 9a Ordinary dividends. Attach Schedule B if required **9a** 2.
 b Qualified dividends **9b** 2.
 10 Taxable refunds, credits, or offsets of state and local income taxes **10**
 11 Alimony received **11**
 12 Business income or (loss). Attach Schedule C or C-EZ **12**
 13 Capital gain or (loss). Attach Schedule D if required. If not required, check here **13** 6,383.
 14 Other gains or (losses). Attach Form 4797 **14**
 15a IRA distributions **15a** b Taxable amount **15b**
 16a Pensions and annuities **16a** b Taxable amount **16b**
 17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E **17**
 18 Farm income or (loss). Attach Schedule F **18**
 19 Unemployment compensation **19**
 20a Social security benefits **20a** b Taxable amount **20b**
 21 Other income. List type and amount **21**
 22 Combine the amounts in the far right column for lines 7 through 21. This is your total income ▶ **22** 64,251.

Adjusted Gross Income
 23 Educator expenses **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 Deductible part of self-employment tax. Attach Schedule SE **27**
 28 Self-employed SEP, SIMPLE, and qualified plans **28**
 29 Self-employed health insurance deduction **29**
 30 Penalty on early withdrawal of savings **30**
 31a Alimony paid b Recipient's SSN ▶ **31a**
 32 IRA deduction **32** 1,000.
 33 Student loan interest deduction **33**
 34 Tuition and fees. Attach Form 8917 **34**
 35 Domestic production activities deduction. Attach Form 8903 **35**
 36 Add lines 23 through 35