EXAMPLE F: U.S. POSTGRADUATE WITH POSTDOCTORAL FELLOWSHIP AND PDF FUNDED HEALTHCARE

 If you plan to itemize dedu Caution: If line 1 is over \$30 if head of household; \$250, deduction may be reduced. If you do not plan to itemiz Subtract line 2 from line 1. Exemptions. Multiply \$3,900 the amount to enter if line 1 is head of household; \$250,000 Subtract line 4 from line 3. Tax. Figure your tax on the a Caution: If you will have qu foreign earned income or ho Alternative minimum tax fror Add lines 6 and 7. Add to th 1040, line 44 Credits (see instructions). Do 	the deductions, enter your standard deduction. by the number of personal exemptions. Caution: See sover: \$300,000 if married filing jointly or qualifying wi if single; and \$150,000 if married filing separately amount on line 5 by using the 2013 Tax Rate Scheo alified dividends or a net capital gain, or expect to using, see chapter 2 of Pub. 505 to figure the tax in Form 6251	ductions. \$275,000 ately, your ately, your • Pub. 505 to figure dow(er); \$275,000 if •	1 2 3 4 5 6 7 8 8		
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 7 Alternative minimum tax fror 8 Add lines 6 and 7. Add to th 1040, line 44 9 Credits (see instructions). Determine the second se	n Form 6251		7 8		<u> </u>
 Add lines 6 and 7. Add to the 1040, line 44	his amount any other taxes you expect to include in o not include any income tax withholding on this line zero or less, enter -0-	the total on Form	8		
1040, line 44	o not include any income tax withholding on this line zero or less, enter -0-	 ə	-		
Credits (see instructions). De	not include any income tax withholding on this line zero or less, enter -0-	ə	-		
	zero or less, enter -0		9		<u> </u>
			10		
	structions)		11		
	licable, Additional Medicare Tax and/or NIIT (see ins		12		<u> </u>
Ba Add lines 10 through 12.			13a		
	ional child tax credit, fuel tax credit refund ble Ar	can opportunity			<u> </u>
	from Form 8885		13b		
c Total 2013 estimated tax.	Subtract line 13b from line 13a.	-0 🕨	13c		_
4a Multiply line 13c by 90% (66	2 / $_{3}$ % for farmers and fisten in the second secon				
b Required annual payment ba	ased on prior year's tax (set instructions) . 14b				
c Required annual payment	to avoid a penalt Enter the maller of line 14a or	14b 🕨	14c		
Caution: Generally, if you	do not prepay (th. pugn come tax withholding	and estimated tax			
	nt on line 14, you n 🐨 owe a penalty for not paying				
	e sure your ϵ timate ι line 13c is as accurate as pe				
	ment, , still owe tax when you file your return	n. If you prefer, you			
	on l'e 13c. Fe aerans, see chapter 2 of Pub. 505.				
	nated to be vithheld during 2013 (including incom				
on pensions, annuities, ce	in de عrred in عme, etc.)		15		
		1			
Sa Subtract line 15 from line 14	с 16a		- 1	\mathcal{D}	
Is the result zero or less?					
	not required to make estimated tax payments.				
No. Go to line 16b.	4.64				
b Subtract line 15 from line 13			-		
Is the result less than \$1,000					
-	not required to make estimated tax payments.				
	Ire your required payment.	ina 16a (minus anti			
	required to make is due April 15, 2013, enter ¼ of I a are applying to this installment) here, and on y				
	e paying by check or money order.		17		