

$$Q = 20$$

$$MC = 25$$

$$P = 40$$

$$ATC = 15$$

So

$$C = ATC \times Q = 20 \times 15 = 300$$

$$R = Q \times P = 40 \times 20 = 800$$

$$\text{profit} = R - C = 500.$$

Choose D

(MC here is a trap)