Fundamentals of Taxation 2025 Edition 1st edition Cruz Test Bank

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Chapter 01 Test Bank

CORRECT ANSWERS ARE LOCATED IN THE 2ND HALF OF THIS DOC.

1) The U.S. individual income tax system is an example of a progressive tax rate structure.
   - ◎ true
   - ◎ false

2) A proportional tax rate structure is a tax where the tax rate remains at the same rate regardless of the tax base.
   - ◎ true
   - ◎ false

3) Under a flat tax, the marginal tax rate and the average tax rate are different.
   - ◎ true
   - ◎ false

4) State and local taxes levied on either property or sales are examples of progressive taxes.
   - ◎ true
   - ◎ false

5) With a regressive tax, the tax rate increases as the tax base gets larger.
   - ◎ true
   - ◎ false

6) The marginal tax rate is the total tax liability divided by the taxable income.
   - ◎ true
   - ◎ false

7) The average tax rate is the total tax liability divided by the taxable income.
   - ◎ true
   - ◎ false

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8) All individual income tax returns follow the basic structure of the simplified tax formula.
   - ◎ true
   - ◎ false

9) With a progressive rate structure, the average tax rate is always smaller than the marginal tax rate.
   - ◎ true
   - ◎ false

10) At high levels of taxable income, the average tax rate and the marginal tax rate will always be the same.
   - ◎ true
   - ◎ false

11) Wages, salaries, and tips are compensation for services rendered. However, commissions, bonuses, and severance pay are not taxable.
   - ◎ true
   - ◎ false

12) Federal unemployment compensation benefits are not taxable.
   - ◎ true
   - ◎ false

13) A single taxpayer cannot file a Form 1040 if she is age 65 or older.
   - ◎ true
   - ◎ false

14) One of the criteria to file a Form 1040 is that the total taxable income of the taxpayer cannot exceed $100,000.
   - ◎ true
   - ◎ false

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15) Employers report wage income to employees on a Form W-3.
- ◎ true
- ◎ false

16) Individuals who file a Form 1040 should determine their tax liability with reference to a tax rate schedule.
- ◎ true
- ◎ false

17) Taxpayers normally pay almost all of their tax liability when they file their income tax return.
- ◎ true
- ◎ false

18) The amount of tax liability is affected by the filing status of the taxpayer.
- ◎ true
- ◎ false

19) The tax liability of a single individual with taxable income of $91,447 is $15,167. Use the appropriate tax tables.
- ◎ true
- ◎ false

20) Tax liability is calculated using taxable income. A standard deduction is then subtracted from the tax liability.
- ◎ true
- ◎ false

21) Individual income tax returns are due 3½ months after the end of December.
- ◎ true
- ◎ false

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22) Income tax returns can only be received as a direct deposit.

- ◎ true
- ◎ false

23) There are two types of primary tax authority: statutory and judicial.

- ◎ true
- ◎ false

24) Typically, federal tax legislation is introduced in the Senate Finance Committee.

- ◎ true
- ◎ false

25) IRS Regulations are by far the strongest administrative authority.

- ◎ true
- ◎ false

26) A Private Letter Ruling is considered to be tax authority only to the taxpayer to whom it is issued.

- ◎ true
- ◎ false

27) One major disadvantage the taxpayer has when filing a petition with the Tax Court is that the IRS's proposed tax assessment must be paid prior to trial.

- ◎ true
- ◎ false

28) All paid tax preparers must follow the rules provided in Circular 230.

- ◎ true
- ◎ false

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29) Circular 230 applies only to Certified Public Accountants and Enrolled Agents.
- ◎ true
- ◎ false

30) Paid preparers must obtain a preparer tax identification number.
- ◎ true
- ◎ false

31) The Sixteenth Amendment to the U.S. Constitution provides the legal and statutory authority for the administration and enforcement of income taxes.
- ◎ true
- ◎ false

32) The U.S. individual income tax system is an example of a proportional tax rate structure.
- ◎ true
- ◎ false

33) The marginal tax rate is the proportion of tax paid on the first dollar of taxable income.
- ◎ true
- ◎ false

34) The simplified tax formula can only be used by individuals with simple income tax returns.
- ◎ true
- ◎ false

35) To be eligible to file a Form 1040, the taxpayer can only have taxable wages.
- ◎ true
- ◎ false

36) The definition of wages includes tips received.
- ◎ true
- ◎ false

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37) Individuals with taxable income of $50,000 who file a Form 1040 should determine their tax liability with reference to the tax tables.

- ◎ true
- ◎ false

38) For equivalent amounts of positive gross income, a single person will have a higher tax liability than will married persons filing jointly.

- ◎ true
- ◎ false

39) The courts issue Private Letter Rulings when a taxpayer requests a ruling on a certain tax situation.

- ◎ true
- ◎ false

40) Rev. Proc. 87-56 was the 87th Revenue Procedure issued in 1956.

- ◎ true
- ◎ false

41) Circular 230 applies only to paid tax preparers.

- ◎ true
- ◎ false

42) A paid tax preparer who violates the provisions of Circular 230 can be subject to civil, but not criminal, penalties.

- ◎ true
- ◎ false

43) The tax rate is applied against the tax base to determine the amount of tax liability.

- ◎ true
- ◎ false

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44) The average tax rate is the taxable income divided by the total tax liability.

- ◎ true
- ◎ false

45) Juanita is an employee of Adams Company. Juanita properly completed her Form 1040 tax return and was required to pay the IRS $1,372 at the time of filing. Juanita's tax liability for the year must be $1,372.

- ◎ true
- ◎ false

46) The amount of tax liability calculated using the tax tables will always be the same as the amount calculated using the tax rate schedules.

- ◎ true
- ◎ false

47) Legislative regulations do not have the full effect of law.

- ◎ true
- ◎ false

48) Individuals who file a Form 1040 should determine their tax liability with reference to a tax table.

- ◎ true
- ◎ false

49) A tax rate that increases as the tax base increases is an example of what kind of tax rate structure?

A) Proportional.
B) Recessive.
C) Regressive.
D) Progressive.

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50) A tax rate that remains the same as the tax base increases is an example of what kind of tax rate structure?
A) Proportional.
B) Recessive.
C) Regressive.
D) Progressive.

51) A tax rate that increases as the tax base decreases is an example of what kind of tax rate structure?
A) Proportional.
B) Recessive.
C) Regressive.
D) Progressive.

52) A tax rate structure where the tax rate remains at the same rate regardless of the tax base is:
A) A regressive rate structure.
B) A proportional rate structure.
C) A progressive rate structure.
D) None of these.

53) Which of the following is an example of a regressive tax?
A) Social Security tax.
B) State and local taxes levied on property.
C) Federal income tax.
D) Sales tax.

54) The federal income tax is an example of a:
A) Flat tax structure.
B) Proportional rate structure.
C) Regressive rate structure.
D) Progressive rate structure.

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55) Jake earned $15,000 and paid $1,500 of income tax, while Jill earned $50,000 and paid $4,000 of income tax. The structure of the tax their income is subject to is:

A) Regressive.
B) Progressive.
C) Proportional.
D) Flat.

56) Paola is single and has taxable income of $98,875, which is taxed as follows:

$11,600 × 10% =	$ 1,160.00
($47,150 – $11,600) × 12% =	4,266.00
($98,875 – $47,150) × 22% =	11,380.00
Total tax liability	$ 16,806.00

Their marginal tax rate is:

A) 10%.
B) 12%.
C) 17%.
D) 22%.

57) Paola is single and has taxable income of $98,875, which is taxed as follows:

$11,600 × 10% =	$ 1,160.00
($47,150 – $11,600) × 12% =	4,266.00
($98,875 – $47,150) × 22% =	11,380.00
Total tax liability	$ 16,806.00

Their average tax rate is:

A) 10%.
B) 12%.
C) 17%.
D) 22%.

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58) Which statement is correct with respect to marginal and average tax rates under a progressive tax structure?
- A) At very high levels of taxable income, a taxpayer's marginal and average tax rates will be the same.
- B) At very low levels of taxable income, a taxpayer's marginal and average tax rates will be the same.
- C) For most taxpayers, the average tax rate is larger than the marginal tax rate.
- D) Generalizations cannot be made. The question can only be answered with reference to the tax situation of a specific taxpayer.

59) With respect to the income tax formula, which of the following statements is correct?
- A) The simplified income tax formula is only applicable to taxpayers with taxable income less than $100,000.
- B) Tax liability is determined by applying an appropriate tax rate to total income.
- C) Certain deductions from income are permitted before calculating tax liability.
- D) Tax payments are ignored when calculating the tax refund or tax due with the return.

60) Which of the following statements is true with respect to marginal and average tax rates under a progressive tax structure for taxpayers with positive taxable income?
- A) Marginal rates are always larger than average rates.
- B) Marginal rates are always smaller than average rates.
- C) Average rates can only be calculated for taxpayers with income over $100,000.
- D) Average rates are never more than marginal rates.

61) Which of the following are permitted filing statuses for taxpayers filing a Form 1040?
- A) Married filing jointly.
- B) Single.
- C) Head of household.
- D) All of these are permitted.

62) Employers report wage income to employees on a:
- A) Form W-2.
- B) Form W-3.
- C) Form 1099-E.
- D) Form 1099-G.

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63) Interest payers (banks, savings and loans, insurance companies, etc.) report interest earnings to taxpayers on a:
A) Form W-2-INT.
B) Form 1099-INT.
C) Form 1099-INC.
D) Form 4070.

64) On Form 1040, the standard deduction from income for a single taxpayer is:
A) $0.
B) $1,500.
C) $14,600.
D) $29,200.

65) On Form 1040, the standard deduction from income for married taxpayers filing jointly is:
A) $0.
B) $1,500.
C) $14,600.
D) $29,200.

66) In terms of dollars, wage-earning taxpayers will normally pay the majority of their tax liability:
A) When they file their tax return.
B) Through withholding from their wages.
C) In the following tax year.
D) In advance in January.

67) Victoria determined her tax liability was $6,145. Her employer withheld $6,451 from her paychecks during the year. Victoria's tax return would show:
A) A refund of $306.
B) A refund of $6,451.
C) Tax due of $306.
D) Tax due of $6,145.

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68) The tax liability for a single individual with taxable income of $54,107 is:
Use the appropriate tax tables.
A) $6,031.
B) $6,164.
C) $6,957.
D) $6,961.

69) The tax liability for a married couple filing jointly with taxable income of $82,310 is:
Use the appropriate tax tables.
A) $9,413.
B) $9,415.
C) $11,417.
D) $13,165.

70) For equivalent amounts of taxable income, the total tax liability of a single individual:
A) Will be less than married filing jointly.
B) Cannot be determined from the answer provided.
C) Will be more than married filing separately.
D) Cannot be determined with the information provided.

71) Hamad is an employee of Mountain Company. He properly completed his Form 1040 tax return and was required to pay the IRS $1,092 at the time of filing. He had income tax withholding during the year of $5,611. His tax liability for the year was:
A) $1,092.
B) $4,518.
C) $5,611.
D) $6,703.

72) Alice is an employee of Valley Company. She properly completed her Form 1040 tax return and received a refund from the IRS of $971. Alice had income tax withholding during the year of $5,222. Her tax liability for the year was:
A) $971.
B) $4,251.
C) $5,222.
D) $6,193.

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73) Jermaine and Alysha are married, file a joint return, and have combined W-2 income of $87,267. They received a refund of $431 when they filed their taxes. How much income tax did their employers withhold during the year? Use the appropriate tax tables or tax rate schedules.
A) $6,074.
B) $6,936.
C) $10,009.
D) Cannot be determined with the information provided.

74) Jermaine and Alysha are married, file a joint return, and have combined W-2 income of $79,923. They paid an additional $566 when they filed their taxes. How much income tax did their employers withhold during the year? Use the appropriate tax tables or tax rate schedules.
A) $5,057.
B) $6,189.
C) $9,127.
D) Cannot be determined with the information provided.

75) Which of the following trial courts hear tax cases?
A) U.S. Tax Court.
B) U.S. District Court.
C) U.S. Court of Federal Claims.
D) All of these.

76) Which court hears most of the litigated tax disputes between the IRS and taxpayers?
A) U.S. Tax Court.
B) U.S. District Court.
C) U.S. Court of Federal Claims.
D) None of these.

77) Which of the following are primary sources of tax authority?
A) Statutory sources.
B) Administrative sources.
C) Judicial sources.
D) All of these.

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78) Which of the following is a statutory source of tax authority?
- A) Internal Revenue Code.
- B) IRS Regulation.
- C) Revenue Ruling.
- D) Tax Court decision.

79) Which of the following is an administrative source of tax law?
- A) Revenue Ruling.
- B) IRS Regulation.
- C) Private Letter Ruling.
- D) All of these.

80) Which of the following types of Regulations is the strongest tax authority?
- A) Final.
- B) Legislative.
- C) Temporary.
- D) Proposed.

81) Which of the following refers to an income tax regulation?
- A) Regulation §1.162-5.
- B) Regulation §20.2032-1.
- C) Regulation §25.2503-4.
- D) Regulation §31.3301-1.

82) Which of the following is correct with respect to Private Letter Rulings?
- A) Issued when a taxpayer wants to know the tax treatment of a specific tax situation.
- B) Can be relied upon by all taxpayers in a similar tax situation.
- C) Provides tax authority only to the taxpayer to whom it is issued.
- D) Both issued when a taxpayer wants to know the tax treatment of a specific tax situation and provides tax authority only to the taxpayer to whom it is issued.

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83) Which of the following courts has the highest tax validity?
- A) Court of Appeals for the Fifth Circuit.
- B) U.S. Court of Federal Claims.
- C) U.S. District Court.
- D) U.S. Tax Court.

84) Under the provisions of Circular 230, paid tax preparers must:
- A) Pass a competency examination.
- B) Inform the client if the *client* has made an error in a document submitted to the IRS.
- C) Provide a covered opinion.
- D) Be an Enrolled Agent.

85) Paid tax preparers must comply with all of the following EXCEPT:
- A) Sign all tax returns they prepare.
- B) Comply with the provisions of Circular 230.
- C) Charge a contingent fee.
- D) Pass a competency examination.

86) Circular 230:
- A) Establishes penalties for failure to comply with its provisions.
- B) Applies only to preparation of tax returns by paid preparers.
- C) Applies to all individuals who do not use the services of a paid tax preparer.
- D) States that paid preparers can be paid for tax services by cashing a client's IRS refund check.

87) Ying earned $25,000 and paid $2,000 of income tax; Theodore earned $35,000 and paid $2,900 of income tax. The tax rate structure they are subject to is:
- A) Progressive.
- B) Proportional.
- C) Regressive.
- D) Recessive.

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88) Ying earned $85,000 and paid $5,950 of income tax; Theodore earned $33,000 and paid $2,310 of income tax. The tax rate structure they are subject to is:
A) Progressive.
B) Proportional.
C) Regressive.
D) Recessive.

89) Yvonne earned $75,000 and paid $4,500 of income tax; Jasmine earned $43,000 and paid $3,000 of income tax. The tax rate structure they are subject to is:
A) Progressive.
B) Proportional.
C) Regressive.
D) Recessive.

90) Which of the following is not an example of a proportional tax?
A) Federal income tax.
B) State and local taxes levied on property.
C) Sales tax.
D) Medicare taxes.

91) With respect to the income tax formula, which of the following statements is correct?
A) Taxable income is multiplied by a single tax rate to determine tax liability.
B) It is almost always the case that the tax return will either show a tax refund or an additional tax liability.
C) Total income and taxable income are the same number.
D) Tax credits are not used when making tax refund or tax due (with return) calculations.

92) Which of the following statements is false with respect to marginal and average tax rates?
A) For most taxpayers, the average rate is larger than the marginal rate.
B) For taxable income greater than the lowest tax bracket, the average rate is always greater than the lowest marginal rate and less than the highest marginal rate.
C) The average rate is the percentage of tax paid on the entire amount of taxable income.
D) The marginal rate is the proportion of tax paid on the next dollar of taxable income.

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93) Tameka and Jermaine filed a joint tax return and had taxable income of $198,125 that is taxed as follows:

$23,200 × 10% =	$ 2,320.00
($94,300 − $23,200) × 12% =	8,532.00
($198,125 − $94,300) × 22% =	22,842.00
Total tax liability	$ 33,694.00

Their marginal tax rate is:

A) 10%.
B) 12%.
C) 17%.
D) 22%.

94) Tameka and Jermaine filed a joint tax return and had taxable income of $198,125 that is taxed as follows:

$23,200 × 10% =	$ 2,320.00
($94,300 − $23,200) × 12% =	8,532.00
($198,125 − $94,300) × 22% =	22,842.00
Total tax liability	$ 33,694.00

Their average tax rate is:

A) 10%.
B) 12%.
C) 17%.
D) 22%.

95) Taxpayers can file a Form 1040 if they file using which of the following:

A) Married filing separately.
B) Head of household.
C) Married filing jointly.
D) All of these

96) Unemployment compensation income is reported to a taxpayer on a Form:

A) W-2.
B) 1099-G.
C) 1099-U.
D) 1099-INT.

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97) On Form 1040, the standard deduction from income for a married filing jointly taxpayer is:
A) $1,500.
B) $14,600.
C) $29,200.
D) None of these.

98) Which of the following statements is true?
A) Compensation for services includes bonuses and severance pay.
B) Taxpayers who use a Form 1040 are not required to report any interest income in excess of $1,500.
C) If income tax withholding is less than the calculated tax liability, there will be always be tax due with the return.
D) Gross income is the "tax base" used to determine the amount of tax.

99) The tax liability for a single individual with taxable income of $32,790 is:
Use the appropriate tax tables.
A) $3,701.
B) $3,602.
C) $3,469.
D) None of these.

100) Horace properly completed his Form 1040 tax return and received a refund from the IRS of $649. Horace had income tax withholding during the year of $2,985. His tax liability for the year was:
A) $649
B) $2,336
C) $2,985
D) $3,634

101) Income tax regulations include all of the following except:
A) General regulations
B) Revenue regulations
C) Proposed regulations
D) All of the above are income tax regulations.

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102) Which of the following types of Regulations take the place of the Internal Revenue Code and have the full effect of law?
A) Final.
B) Legislative.
C) Temporary.
D) Proposed.

103) Which of the following courts hears only tax cases?
A) U.S. Court of Appeals.
B) U.S. Court of Federal Claims.
C) U.S. Tax Court.
D) U.S. District Court.

104) Which of the following statements is correct?
A) The Internal Revenue Code pertains only to income taxes.
B) Private Letter Rulings are issued by the IRS and are considered to be general tax authority.
C) Temporary Regulations expire three years after issuance.
D) Upon deciding a tax case, the court will issue a Revenue Ruling.

105) Which of the following statements is correct?
A) Individuals who prepare their own tax returns are subject to Circular 230.
B) Under Circular 230, contingent fees are permitted if disclosed in writing.
C) Paid preparers must inform the client if the client has made an error in a document submitted to the IRS.
D) All of the statements are correct.

106) A state or local sales tax is an example of a:
A) Progressive rate structure.
B) Proportional rate structure.
C) Regressive rate structure.
D) Recessive tax structure.

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107) Jake earned $15,000 and paid $1,500 of income tax, while Jill earned $40,000 and paid $6,000 of income tax. The tax rate structure they are subject to is:

A) Progressive.
B) Proportional.
C) Regressive.
D) Recessive.

108) Xavier is single and has taxable income of $70,725. His average tax rate is:
Use the appropriate tax tables or tax rate schedules.

A) 22%.
B) 15%.
C) 12%.
D) 10%.

109) Xavier is single and has taxable income of $70,725. His marginal tax rate is:
Use the appropriate tax tables or tax rate schedules.

A) 22%.
B) 15%.
C) 12%.
D) 10%.

110) With respect to the income tax formula, which of the following statements is incorrect?

A) The simplified income tax formula is only applicable to taxpayers with taxable income less than $100,000.
B) Taxpayers are allowed certain deductions from income.
C) For many taxpayers, the simple income tax formula is sufficient to determine tax liability.
D) When calculating the tax refund or tax due with the return, taxpayers need to subtract tax payments and tax credits from their tax liability.

111) What is the average tax rate for a single individual with W-2 income of $76,421?

A) 12%
B) 13%
C) 14%
D) Some other number.

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112) Victoria determined her tax liability was $6,451. Her employer withheld $6,145 from her paychecks during the year. Victoria's tax return would show
A) A refund of $306.
B) A refund of $6,451.
C) Tax due of $306.
D) Tax due of $6,145.

113) For equivalent amounts of taxable income, the total tax liability of a couple using the married filing jointly status:
A) Will be less than single filing status.
B) Will be more than single filing status.
C) Will be more than married filing separately status.
D) Cannot be determined with the information provided.

114) Alice is an employee of Valley Company. Alice properly completed her Form 1040 tax return and received a refund from the IRS of $1,244. Alice had income tax withholdings during the year of $4,782. Alice's tax liability for the year was:
A) $1,244.
B) $3,538.
C) $4,782.
D) $6,026.

115) The tax liability for a married couple filing jointly with taxable income of $87,131 is: Use the appropriate tax tables or tax rate schedules.
A) $14,221.
B) $12,527.
C) $9,991.
D) None of these.

116) The following court hears only tax cases:
A) U.S. Court of Appeals.
B) U.S. Court of Federal Claims.
C) U.S. District Court.
D) U.S. Tax Court.

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117) Federal tax legislation generally originates in which body?
A) Senate Finance Committee.
B) Supreme Court.
C) Internal Revenue Service.
D) House Ways and Means Committee.

118) Which type of tax rate structure is each of the following types of tax: sales, federal income, Social Security, flat, Medicare?

119) What is the definition of a proportional tax?

120) What is the definition of a regressive tax?

121) What is the average tax rate, and how is it determined?

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122) What is the marginal tax rate, and how is it determined?

123) A married couple, filing jointly, has taxable income of $91,375. Determine their marginal tax rate and their average tax rate. Use the appropriate tax tables or tax rate schedules.
Note: Round your answer to 2 decimal places.

124) Your friend works as a salaried employee of a large local corporation. She told you that she paid $2,592 when she filed her tax return, so her tax liability was equal to that amount. What is the fallacy in her statement?

125) Saul is single and had W-2 income of $72,411 and interest income of $554. What is his taxable income?

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126) Determine the tax liability in each of the following cases. Use the appropriate tax tables.
   a. Single individual, taxable income of $57,985.
   b. Married couple, taxable income of $58,017.
   c. Single individual, wage income of $68,912. No other sources of income.

127) The tax tables generally provide a slightly different tax liability when compared to the tax rate schedules. For each of the following amounts of taxable income, determine whether the tax calculated using the tax tables will be larger, smaller, or the same as the tax calculated using the tax rate schedules. Use the appropriate tax tables and tax rate schedules.
   a. $76,880
   b. $82,225
   c. $54,711
   d. $99,201
   e. $99,198

128) Describe the legislative process for enacting a new tax law.

129) What are Revenue Rulings and Revenue Procedures?

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130) What is a Private Letter Ruling (PLR)? What tax authority is provided by a PLR?

131) Describe the various courts that hear tax cases. Include both trial courts and appellate courts in your discussion.

132) Circular 230 applies to paid tax preparers. The Circular provides a list of requirements which paid preparers MUST and MUST NOT do. List five items which paid preparers MUST do and five items which they MUST NOT do.

133) For a single taxpayer, determine the total tax for taxable income of $43,922. Determine total tax for W-2 income of $66,257.

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134) Determine the tax liability in each of the following cases. Use the appropriate tax tables.
   a. Married couple, taxable income of $82,985.
   b. Single individual, taxable income of $33,017.
   c. Married couple, wage income of $75,972. No other sources of income.

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Chapter 01 Test Bank

Answer Key

Test name: Chapter 01 Test Bank

1) TRUE
2) TRUE
3) FALSE
4) FALSE
5) FALSE
6) FALSE
7) TRUE
8) TRUE
9) FALSE
10) FALSE
11) FALSE
12) FALSE
13) FALSE
14) FALSE
15) FALSE
16) FALSE
17) FALSE
18) TRUE
19) TRUE
20) FALSE
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27) FALSE
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30) TRUE
31) TRUE
32) FALSE
33) FALSE
34) FALSE
35) FALSE
36) TRUE
37) TRUE

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38) TRUE
39) FALSE
40) FALSE
41) TRUE
42) FALSE
43) TRUE
44) FALSE
45) FALSE
46) FALSE
47) FALSE
48) FALSE
49) D
50) A
51) C
52) B
53) A
54) D
55) A
56) D
57) C
58) B
59) C
60) D
61) D
62) A
63) B
64) C
65) D
66) B
67) A
68) D
69) B
70) B
71) D
72) B
73) B
74) A
75) D
76) A
77) D

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78) A
79) D
80) B
81) A
82) D
83) A
84) B
85) C
86) A
87) A
88) B
89) C
90) A
91) B
92) A
93) D
94) C
95) D
96) B
97) C
98) A
99) A
100) B
101) B
102) B
103) C
104) C
105) C
106) B
107) A
108) B
109) A
110) A
111) C
112) C
113) A
114) B
115) C
116) D
117) D

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118) Short Answer
119) Short Answer
120) Short Answer
121) Short Answer
122) Short Answer
123) Short Answer
124) Short Answer
125) Short Answer
126) Short Answer
127) Short Answer
128) Short Answer
129) Short Answer
130) Short Answer
131) Short Answer
132) Short Answer
133) Short Answer
134) Short Answer

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