

CHAPTER 1: AN INTRODUCTION TO TAXATION AND UNDERSTANDING THE FEDERAL TAX LAW

1. The ratification of the Sixteenth Amendment to the U.S. Constitution was necessary to validate the Federal income tax on corporations.

- a. True
- b. False

ANSWER: False

RATIONALE: The Sixteenth Amendment validated only the tax on individuals. The income tax on corporations had been previously sanctioned by the courts.

2. Before the Sixteenth Amendment to the Constitution was ratified, there was no valid Federal income tax on individuals.

- a. True
- b. False

ANSWER: False

RATIONALE: There existed a Federal income tax during the Civil War that was sanctioned by the U.S. Supreme Court.

3. The first income tax on individuals (after the ratification of the Sixteenth Amendment to the Constitution) levied tax rates from a low of 2% to a high of 6%.

- a. True
- b. False

ANSWER: True

4. The Federal income tax on individuals generates more revenue than the Federal income tax on corporations.

Federal Taxation Comprehensive Volume Solution

Chapter 4

R Pring



Federal Taxation Comprehensive Volume Solution Chapter 4:

Solutions Manual to Accompany 1990 Annual Edition, West's Federal Taxation--comprehensive Volume

William H. Hoffman, 1989 **West's Federal Tax Volume Iii 1999** Willis, Eugene Willis, William Hoffman, David Maloney, Bill Raabe, 1998-05 **YOUR GUIDE TO UNDERSTANDING** Written specifically for the student who needs help understanding the difficult concepts in the Individual Income Tax and the Corporations Partnerships Estates Trusts Taxation courses The Study Guide contains chapter reviews of key concepts and self evaluation tests **Federal Tax Policy** Joseph A.

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jan 1 2017 the objective of the present work is to perform thermal design of a shell and tube heat exchanger that using htri software to makes the process energy efficient