

PRE-FINAL EXAMS
TAX 1

TEST I - Multiple Choice. Write the letter only of the correct answer. If the answer is not among the given choices, write the correct answer on the blank.

- _____ 1. Which of the following is not a nature of the power to tax?
- A. Inherent
 - B. Essentially executive
 - C. Subject to constitutional limits
 - D. Public purpose
- _____ 2. Ordinary assets are those assets that are used primarily in the ordinary course of trade or business. Ordinary assets do not include –
- A. Merchandise inventory
 - B. Real property used in the business
 - C. Assets used in the business subject to depreciation
 - D. Residential house and lot owned by the owner of the business
- _____ 3. Which of the following is not a tax on income?
- A. Fringe Benefit Tax
 - B. Capital Gain Tax
 - C. Final Tax on Passive Income
 - D. Donor's Tax
- _____ 4. Thomas owns a 10-door apartment with a monthly rental of P8,000 each unit. He sold this property to Wilbert. Which is false?
- A. Thomas is not liable to pay capital gain tax
 - B. The apartment is a capital asset.
 - C. Thomas is engaged in the real estate business.
 - D. Thomas is not a compensation-income earner.
- _____ 5. How much is the additional exemption of a non-resident alien not engaged in business in the Philippines with 1 minor child?
- A. P50,000
 - B. P25,000
 - C. P100,000
 - D. None
- _____ 6-7. Dolz, a resident citizen, married with 5 minor dependent children have gross compensation income of P250,000 for 2013 and paid health and hospitalization insurance premiums. How much is the total amount of personal exemption from his compensation income?
- A. P137,400
 - B. P152,400
 - C. P50,000
 - D. Answer not given
- _____ 8. Which of the following is subject to capital gain tax of a domestic corporation taxpayer?
- A. Sale of shares of stock issued by foreign corporation
 - B. Sale of shares of stock traded in the local stock exchange
 - C. Sale of land located in U.S.A.
 - D. All of the above

Federal Tax Problem Test Answers

**United States. Congress. House.
Committee on Government
Operations. Commerce, Consumer,
and Monetary Affairs Subcommittee**

Federal Tax Problem Test Answers:

Problems in IRS Taxpayer Telephone Assistance Program United States. Congress. House. Committee on Government Operations. Commerce, Consumer, and Monetary Affairs Subcommittee, 1989 *An Updated Review of Tax Administration Problems Involving Independent Contractors* United States. Congress. House. Committee on Government Operations. Commerce, Consumer, and Monetary Affairs Subcommittee, 1993 **IRS Published Product Catalog** United States. Internal Revenue Service, 1997 **SAT 2017 Strategies, Practice & Review with 3 Practice Tests** Kaplan Test Prep, 2016-06-21 Now that the College Board's new SAT is in effect you can face the redesigned test with confidence using SAT 2017 Strategies Practice Review This essential guide provides brand new practice tests clear explanations of test changes detailed concept review and much more SAT 2017 Strategies Practice Review is the ideal prep tool for students looking to ace the redesigned test SAT 2017 Strategies Practice Review includes 3 realistic practice tests for the new SAT 1 in the book 2 online In depth review of the new Evidence Based Reading and Writing section and the new Optional Essay In depth review of all Math topics tested in the new SAT including analysis of data charts and graphs Scoring analysis and explanations for 1 official SAT Practice Test Explanations of the new SAT scoring systems including Area Scores Test Scores Cross Test Scores and Subscores Hundreds of practice questions with clear detailed answers The SAT guide you want to prep with to score higher we guarantee a higher score **Reproducible Copies of Federal Tax Forms and Instructions** United States. Internal Revenue Service, 2008 **Wiley CPA Examination Review, Outlines and Study Guides** O. Ray Whittington, 2013-06-21 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates trust to prepare for the CPA exam and pass it Wiley CPA Exam Review 40th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need in order to pass the CPA Examination Features multiple choice questions AICPA Task Based Simulations and written communication questions all based on the CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides Other titles by Whittington Wiley CPA Exam Review 2013 With timely and up to the minute coverage Wiley CPA Exam Review 40th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success **SAT Premier 2017 with 5 Practice Tests** Kaplan Test Prep, 2016-05-31 Offers in depth review of critical test concepts with strategies and techniques to help maximize performance and includes five practice tests with answer explanations *IRS Printed Product Catalog* United States. Internal Revenue Service, 1997 *Series 7 Exam 2024-2025 For Dummies* Steven M. Rice, 2023-06-07 Pass the Series 7 on your first try thanks to this Dummies study guide Series 7 Exam 2024 2025 For Dummies gives you the tips tricks and practice you need to pass this notorious securities exam and obtain your General Securities Representative license This

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Tax for Individuals ,2009 Wiley CPA Exam Review 2009 O. Ray Whittington,Patrick R. Delaney,2008-12-03 Contains all current AICPA content requirements in regulationUnique modular format helps you zero in on areas that need work organize your study program and concentrate your effortsComprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes **Your Federal Income Tax for Individuals** United States. Internal Revenue Service,2011

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