Tax Practice Questions

Multiple Choice

Identify the choice that best completes the s	statement or answers the question.
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1. One of the following is the least principle of a sound tax system a. Economic consistency b. Administrative feasibility c. Theoretical justice d. Fiscal adequacy 2. As regards taxable year, one of the following statements is not correct a. The taxable year may be less than 12 c. The taxable year of a sole proprietorship business may be a fiscal or calendar year b. The taxable year of a domestic corporation d. The taxable year is the accounting period may be a fiscal or calendar year. 3. Transfer of the tax burden by one on whom the tax is assessed to another a. Tax exemption b. Transformation c. Shifting b. Transformation d. Capitalization 4. This is a demand for ownership a. franchise b. tax d. License fee b. tax d. For revenue purposes b. Amount imposed is limited d. For regulation purpose	
2. As regards taxable year, one of the following statements is not correct a. The taxable year may be less than 12 c. The taxable year of a sole proprietorship business may be a fiscal or calendar year b. The taxable year of a domestic corporation d. The taxable year is the accounting period may be a fiscal or calendar year. 3. Transfer of the tax burden by one on whom the tax is assessed to another a. Tax exemption c. Shifting b. Transformation d. Capitalization 4. This is a demand for ownership a. franchise c. License fee b. tax d. toll 5. Tax as distinguished from a license fee a. Exercise of police power c. For revenue purposes b. Amount imposed is limited d. For regulation purpose	
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a. Exercise of police power c. For revenue purposes b. Amount imposed is limited d. For regulation purpose	
b. Amount imposed is limited d. For regulation purpose	
Domicile or residence of the owner is not the situs of taxation in	
a. income tax c. estate tax	
b. business tax d. community tax	
7.	
Statement I VAT is a property tax	
Statement 2 The estate tax is a direct tax	
a. Both statements are false c. The first statement is false, but the second	
statement is true	
 The first statement is true, but the second d. Both statements are true statement is false 	
8. One of the characteristics of internal revenue laws is that they are	
 a. penal in nature c. generally perspective in the application 	
b. criminal in nature d. political in nature	
9. Tax of a fixed proportion of the value of the property to which the tax is assessed and requires the intervention of assessors or appraisers to estimate the value of such property before the amount due fraggayer can be determined is known as:	rom each
a. specific c. special or regulatory	
b. answer not given d. ad valorem	

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