

Tax Practice Questions

Multiple Choice

Identify the choice that best completes the statement or answers the question.

- _____ 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 months
 - b. The taxable year of a domestic corporation may be a fiscal or calendar year.
 - c. The taxable year of a sole proprietorship business may be a fiscal or calendar year
 - d. The taxable year is the accounting period
- _____ 3. Transfer of the tax burden by one on whom the tax is assessed to another
- a. Tax exemption
 - b. Transformation
 - c. Shifting
 - d. Capitalization
- _____ 4. This is a demand for ownership
- a. franchise
 - b. tax
 - c. License fee
 - d. toll
- _____ 5. Tax as distinguished from a license fee
- a. Exercise of police power
 - b. Amount imposed is limited
 - c. For revenue purposes
 - d. For regulation purpose
- _____ 6. Domicile or residence of the owner is not the situs of taxation in
- a. income tax
 - b. business tax
 - c. estate tax
 - d. community tax
- _____ 7.
- Statement 1 VAT is a property tax.
Statement 2 The estate tax is a direct tax
- a. Both statements are false
 - b. The first statement is true, but the second statement is false
 - c. The first statement is false, but the second statement is true
 - d. Both statements are true
- _____ 8. One of the characteristics of internal revenue laws is that they are
- a. penal in nature
 - b. criminal in nature
 - c. generally perspective in the application
 - 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 from each taxpayer can be determined is known as:
- a. specific
 - b. answer not given
 - c. special or regulatory
 - d. ad valorem

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Tax laws and practice DR.VEENA SONI,2022-09-30 **Income Tax - Law and Practice** Prof. Preeti Rani Mittal,Dr. Anshika Bansal,2024-07-01 The illustrations and questions have been restructured according to new tax regime u s 115BAC along with old tax regime New illustrations and questions have been added in this edition related to new tax regime u s 115BAC Each topic is explained theoretically and is followed by graphs tables charts etc to help in understanding the application of income tax law and provisions in a unique and simple way This book contains abundant examples illustrations and practical questions to clarify the theoretical and practical aspects of income tax law These practical insights will assist tax consultants students and anyone who is interested in the field of taxation in applying the law As the nature of tax landscape is continuously to change we are committed to updating this book to reflect the latest amendments This book includes updates on amendments and changes as latest by Finance Act 2023 Step by step guidelines on how to file income tax return and insertion of relevant case laws to understand how provisions have been interpreted by The Hon ble Supreme Court is available in the book This book is meant for B Com BBA and B Com Hons students as well as to serve as an intermediate level course for students preparing for chartered accountancy cost and management accountancy certified and company secretary examination and other degree and diploma courses *IRS Enrolled Agent Exam Part 1 - Individuals Taxation* Spike Porter,2025-05-14 Are you ready to unlock the door to a rewarding career in tax preparation and representation Do you want to gain the knowledge and confidence to pass the IRS Enrolled Agent Exam and become a trusted expert in federal tax law If so this comprehensive study guide is the perfect resource to help you achieve your goal IRS Enrolled Agent Exam Study Guide Your Complete Resource to Passing the Exam and Mastering Tax Law is a must have for anyone aspiring to earn the prestigious Enrolled Agent EA credential This book offers a detailed step by step approach to understanding the complexities of the tax system equipping you with everything you need to succeed on the Enrolled Agent Exam Whether you re a beginner or already experienced in tax preparation this guide breaks down essential concepts in an easy to understand format that simplifies the most challenging topics The Enrolled Agent EA credential is the highest certification awarded by the IRS to tax professionals and earning it opens doors to numerous career opportunities As an EA you ll have the ability to represent taxpayers before the IRS providing invaluable services to individuals and businesses alike But first you need to pass the rigorous Special Enrollment Examination SEE This book covers all three parts of the exam including individual tax business tax and representation ethics and procedures In this study guide you ll find In depth coverage of all exam topics From income and deductions to tax credits audits and representation this guide thoroughly examines every area you ll encounter on the exam Detailed practice questions and answers Each question is designed to mirror the format of the actual exam providing you with essential practice to test your knowledge and refine your skills Test taking strategies Learn how to approach the exam with confidence by understanding the test structure scoring system and

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