



**Solution Manual / Test Bank for South-Western
Taxation 2024 Individual Income Tax**
James C. Young, Annette Nellen, Marjorie Perrelli

True / False

1. Because the law is complicated, most individual taxpayers are not able to prepare their own tax returns without outside assistance.

- a. True
- b. False

ANSWER: True

2. The ratification of the Sixteenth Amendment to the U.S. Constitution led to corporations.

- a. True
- b. False

ANSWER: False

3. Before the Sixteenth Amendment to the Constitution was ratified, there was no federal income tax.

- a. True
- b. False

ANSWER: False

4. The first income tax law in the United States was enacted in 1894, which imposed a flat rate of 2% on a base of 1%.

- a. True
- b. False

ANSWER: True

5. The Federal income tax on individuals generates more revenue than the Federal estate tax.

- a. True
- b. False

ANSWER: True

6. The pay-as-you-go feature of the Federal income tax on individuals is a major source of revenue for the federal government.

- a. True
- b. False

ANSWER: False

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Individuals' Income Under Double Taxation Conventions Daniel Vitor Bellan,2010-01-01 This book analyses the treatment of income of individuals under Brazilian double taxation conventions Each article of the Brazilian tax treaties is analysed in order to identify its characteristics field of application limits and criteria applied in the identification of taxpayers The OECD Model Convention is also considered since it is mirrored in Brazilian conventions The analysis reveals the unconstitutional nature of Articles 17 and 19 of the Brazilian treaties as they contradict the constitutional principle of isonomy **Solutions Manual, Accounting Chs. 1-17** Charles Warren,Reeve,Fess,2004 Students Solutions Manual Lial,1999-12 **Books and Pamphlets, Including Serials and Contributions to Periodicals** Library of Congress. Copyright Office,1968 **Tax Treatment of Employees and Self-employed Persons by the Internal Revenue Service** United States. General Accounting Office,1977 Federal Register ,2000-07-12 **Statistics of Income** ,1988

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