

Group 2 – Problems

1. a. Raising revenue to operate the government.
b. Furthering economic goals such as reducing unemployment.
c. Furthering social goals such as encouraging contributions to charities. (LO 1.1)
2. a. Form 1040
b. Schedule B
c. Schedule E
d. Schedule A
e. Schedule 2
f. Schedule H
g. Schedule 3
h. Schedule C
i. Schedule 1 (LO 1.2)
3. a. $\$37,300 = \$43,000 + \$500 - \$5,000$.
b. $\$27,700$, the greater of itemized deductions or the standard deduction of $\$27,700$.
c. $\$9,600 = \$37,300 - \$27,700$. (LO 1.3)
4. a. $\$35,000$.
b. $\$35,000$, the greater of total itemized deductions or the standard deduction amount.
c. $\$21,150 = \$35,000 - \$13,850$. (LO 1.3)
5. a. $\$56,000 = \$56,000 + \$3,000 - \$3,000$ ($\$7,000$ capital loss limited to $\$3,000$).
b. $\$58,850$.
c. $\$42,150 = \$56,000 - \$13,850$. (LO 1.3 and 1.6)
6. a. $\$51,600 = \$52,000 + \$2,600 - \$3,000$.
b. $\$27,700$, the greater of itemized deductions or the standard deduction of $\$27,700$.
c. $\$23,900 = \$51,600 - \$27,700$.
d. $\$2,830$ (Tax Table). (LO 1.3, 1.5, and 1.7)
7. Adjusted gross income $\$18,000$
Less: Itemized deductions $\underline{-2,400}$
Taxable income $\underline{\$15,600}$
Marcel's tax liability from the Tax Table is $\$4,675$. Note: because they are married and filing separately and Marcel's spouse Tatiana itemizes her deductions, Marcel must also itemize his deductions, even though the itemized deductions total is less than the standard deduction he would be otherwise entitled to. (LO 1.3, 1.5, and 1.7)
8. Adjusted gross income ($\$14,300 + \$1,400$) $\$15,700$
Less: Standard deduction $\underline{-13,850}$
Taxable income $\underline{\$1,850}$
(LO 1.3, 1.5, and 1.7)
(Note: See Chapter 7 for the tax credit computation for dependent college students under age 24.)
9. a. $\$35,150 = \$49,000 - \$13,850$.
b. Tax tables. Taxpayers with income up to $\$100,000$ must use the tax tables.
c. $\$4,000$. (LO 1.3, 1.5, and 1.7)
10. a. $\$68,000 = \$72,000 - \$4,000 - \$3,000 - \$3,000$.
b. $\$65,250 = \$68,000 - \$2,750$.
c. $\$28,000$, the greater of itemized deductions or the standard deduction of $\$27,700$.
d. $\$37,250 = \$65,250 - \$28,000$.
e. $\$4,850$ (LO 1.3, 1.5, and 1.7)
11. a. $\$90,500 = \$96,700 + \$3,800$.
b. $\$8$.
c. $\$62,000 = \$90,500 - \$27,700$ (standard deduction). (LO 1.3, 1.5, 1.6, and 1.7)

14 Income Tax Fundamentals Solution Manual

Rachel Sandford



14 Income Tax Fundamentals Solution Manual:

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In a fast-paced digital era where connections and knowledge intertwine, the enigmatic realm of language reveals its inherent magic. Its capacity to stir emotions, ignite contemplation, and catalyze profound transformations is nothing lacking extraordinary. Within the captivating pages of **14 Income Tax Fundamentals Solution Manual** a literary masterpiece penned with a renowned author, readers embark on a transformative journey, unlocking the secrets and untapped potential embedded within each word. In this evaluation, we shall explore the book's core themes, assess its distinct writing style, and delve into its lasting effect on the hearts and minds of people who partake in its reading experience.

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