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chapter 1 understanding and working with the federal tax law solutions to problem materials discussion questions 1. (LO 1) When enacting tax legislation, Congress often is guided by the concept of revenue neutrality so that any changes neither increase nor decrease the net revenues raised under the prior rules.

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• Federal Tax Payable Before Credits • Provincial Tax Payable Before Credits ... of deductions that are specified in Division C of Part I of the Income Tax Act. Also noted in the Chapter 1 material was the fact that Net Income For Tax Purposes is made up of several ... Solution available in Study Guide.

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Solution: Contributions to a traditional IRA are made with pre-tax dollars because the contribution is tax deductible. Thus the entire \$3,000 can be contributed to a traditional IRA. After 10 years, Robert will have accumulated \$41,460 (\$3,000 annuity x 13.82) in the account.

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