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Total amount of tax a person owes. Is tax collected on the value of a person's property at the time of his or her death. A tax collected on the property left to you by a person in his or her will. Tax paid to the state, federal, and local governments based on income earned over the past year.

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The maximum tax deductible contribution to a Roth IRA in 2013 is \$5,500 (\$6,500 for a taxpayer age 50 or over). False-Contributions to Roth IRAs are not tax deductible. A contributor may make a deductible contribution to a Coverdell Education Savings Account for a qualified designated beneficiary of up to \$2,000.

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