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Tax Terminology [The Tax Structure p. 1-5] A. Tax rates can be structured to yield a: 1. Proportional tax: The rate of tax remains constant over the tax base; 2. Progressive tax: Tax rates increase as the tax base grows larger; or, 3. Regressive tax: Tax rates decrease as the tax base grows larger.

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3-2 2017 Comprehensive Volume/Solutions Manual Premiums on personal life insurance policies are not deductible even when paid on behalf of a dependent. 2. (LO 1) Inclusions in gross income include items b., c., f., g., h., and i. Item e. is a nontaxable return of capital. Items b. and g. are taxable payments for services rendered.

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Tax returns Problems: Chapter 4-58 (Daniel and Freida Butler) South-Western Federal Taxation Comprehensive Volume (2016). Prepare the Tax Return for 2015. Due: See Syllabus Changes to Problem: Change all years to one year later (for example, 2014 becomes 2015). The following information should be helpful in your preparation of the tax return.

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This is in the Appendix E portion of the book (in the very back), comprehensive tax return problem #1. The Halls had the following expenses for 2009: Of the $8,000 medical expenses, $5,000 was used to pay for Zoe Hall's gallbladder operation.

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All in all, this tax problem should create a lot of work for the accountant Oprah chose to handle the tax problems of the 300 taxpayers. Research Problems 4 and 5 The Internet Activity research problems require that students utilize online resources to research and answer the questions.

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Comprehensive Problem 1 D r a f t a s o f 1 0 / 1 0 / 2 0 0 8 1040 Department of the TreasuryÐInternal Revenue Service U.S. Individual Income T ax Return For the year Jan. 1±Dec. 31, 2008, or other tax year beginning , 2008, ending , 20 O MB No. 1545-0074

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