

TAXATION

General Principles

1. Consider the following statements:
I. The power of taxation involves the promulgation of rules.
II. The state has the power to impose taxes even without a constitutional grant.
III. Taxes are based upon the lifeblood theory.
IV. There should be no improper delegation of the power to tax.
Which of the following is true?
A. Statements I and II are both manifestations of taxation being legislative in nature.
B. Statements II and IV are both manifestations of taxation being legislative in nature.
C. Statements I and IV are both manifestations of the inherent nature of taxation.
D. Statements II and III are both manifestations of the inherent nature of taxation.
2. The power to tax is the power to destroy. Is this always so?
A. No. The Executive Branch may decide not to enforce a tax law which it believes to be confiscatory.
B. Yes. The tax collectors should enforce a tax law even if it results to the destruction of the property rights of a taxpayer.
C. Yes. Tax laws should always be enforced because without taxes, the very existence of the State is endangered.
D. No. The Supreme Court may nullify a tax law, hence, property rights are not affected.
3. The City of Iloilo passed an ordinance imposing a license fee on all motor vehicles entering the city between the hours of 8:00 a.m. to 4:00 p.m. Commuters assailed the validity of the law. Decide on the validity of the ordinance.
A. Valid, because it was issued as a source of revenue.
B. Valid, because it is a legitimate exercise of police power.
C. Void, because it discriminates against those who are not able to pay the license fee, particularly, the low-salaried workers.
D. Void, because it is not imposed by any other city.
4. One of the characteristics of a sound tax system is administrative feasibility, which requires that:
A. The amount of taxes should be collected based on ability to pay.
B. Tax administration must be honest and accountable.
C. Tax laws must be capable of effective and efficient enforcement.
D. Taxes collected must be sufficient to meet the needs of the government.
5. Real property taxes should not disregard increases in the value of real property occurring over a long period of time. To do otherwise would violate the canon of a sound tax system referred to as:
A. Theoretical justice
B. Fiscal adequacy
C. Administrative feasibility
D. Symbiotic relationship
6. Which theory in taxation states that without taxes, a government would be paralyzed for lack of power to activate and operate it, resulting in its destruction?
A. Power to destroy theory
B. Lifeblood theory
C. Sumptuary theory
D. Symbiotic doctrine
7. Which of the following concepts of taxation is the basis for the situs of income taxation?
A. Lifeblood doctrine
B. Symbiotic relationship
C. Compensatory purpose of taxation
D. Sumptuary purpose of taxation
8. Double taxation in its general sense means taxing the same subject twice during the same taxing period. In this sense, double taxation:
A. Violates substantive due process.
B. Does not violate substantive due process.
C. Violates the right to equal protection.
D. Does not violate the right to equal protection.

Tax Questions And Answers

Harry Clark Bentley



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Urban Enterprise Zone Tax Questions and Answers, 1994 Massachusetts Certified Public Accountant Examination, Questions with Answers Harry Clark Bentley, 1927 Top 100 Tax Q&As 2011 CCH Australia, Limited, 2011-01-05 Difficult Questions Have Easy Answers Atina Hseham, 2023-12-06 An inquiry made to obtain any information is known as an interrogation While asking the person tries to get an answer that allows him to satisfy his doubts The interviewers often ask simple questions in a very twisted fashion to confuse the candidates Difficult questions answers reflect the knowledge of the giver as well as his overall personality For example Which is heavier a kilogram of feathers or 1000 grams of lead Solution Both the weights are equal And What happened in Kolkata yesterday from 8 to 9 o'clock Solution An hour had passed These questions have a trick because they are framed in such a way that the answers seem simple but in reality they are not It can be said that the questioners confuse the candidates as they hide their answers using rhetorical resources and various devices In some cases the answer is found in the question itself but in secret Tricky questions are also used for fun or as a mental activity of logical practice Like a truck driver passing down a street in the wrong direction some policemen saw him but they didn't say anything to him why Solution Because the truck driver was on foot He shaves all day but still has a beard who is he Solution Barber Some months have thirty days and others thirty one but how many months have twenty eight Solution Every month has at least twenty eight days Which object becomes wet When it dries Solution Towel How do you draw a square with three lines Solution draw the square first and then draw three lines inside the square Thus an answer to a tricky question can lead to confusion due to the confusion generated question These types of questions are very specific to the areas in which people's knowledge or behavior is evaluated Generally such difficult questions can be perceived as misleading or incorrect because something is being implied that is not in reality However they can also be seen as methods whose precise purpose is to test the candidate and determine whether he or she is fully capable of answering the question that he or she is saying I know In this way about five thousand questions and answers have been given in the present book which is equally useful for all competitive examinations Individual Income Tax Returns, 2010 U.S. *Master Tax Guide* CCH Tax Editors, 2008-12 The Hardbound Edition of CCH's U S Master Tax Guide is identical in content to the standard softbound MTG but is produced in an attractive hardcover format with elegant gold stamping for year round permanent reference Like the softbound edition the Hardbound Edition provides helpful and practical guidance on today's federal tax law **Reproducible Copies of Federal Tax Forms and Instructions** United States. Internal Revenue Service, 2013 *CIMA Exam Practice Kit Financial Accounting and Tax Principles* Colin Channer, Mike Rogers, 2007-03-21 CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer and highlights why the alternatives are incorrect CIMA Exam Practice Kits are ideal for students studying independently or attending a tutored revision course It supplements the Official CIMA Learning

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