

Chapter 2

Tax Compliance, the IRS, and Tax Authorities

SOLUTIONS MANUAL

Discussion Questions

- (1) [LO1] Name three factors that determine whether a taxpayer is required to file a tax return.

Filing status (e.g., single, married filing joint, etc.), age, and the taxpayer's gross income.

- (2) [LO1] Benita is concerned that she will not be able to complete her tax return by April 15. Can she request an extension to file her return? By what date must she do so? Assuming she requests an extension, what is the latest date that she could file her return this year without penalty?

Benita can file an automatic six-month extension to file her tax return – form 4868, Application for Automatic Extension of Time To File U.S. Individual Income Tax Return. This extension must be filed by April 15th. October 15th is the latest date she can file her return without penalty. If October 15th falls on a Saturday, Sunday, or holiday, the extended due date will be the 1st day after October 15th that is not a Saturday, Sunday, or holiday.

- (3) [LO1] Agua Linda Inc. is a calendar-year corporation. What is the original due date for the corporate tax return? What happens if the original due date falls on a Saturday?

The original due date for Agua Linda Inc.'s corporate tax return is April 15th. If the 15th falls on a Saturday, Sunday, or holiday, the due date will be the 1st day after April 15th that is not a Saturday, Sunday, or holiday. In this example, Agua Linda Inc.'s due date is April 17th (i.e., the Monday after Saturday the 15th).

- (4) [LO2] Approximately what percentage of tax returns does the IRS audit? What are the implications of this number for the IRS's strategy in selecting returns for audit?

Currently, less than 1 percent of all tax returns are audited. The IRS must be strategic in selecting returns for audit in an effort to promote the highest level of voluntary taxpayer compliance.

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**Ferdinand van der Heijden, Robert P.
Duin, Dick de Ridder, David M. J. Tax**

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Finance - Fundamental Problems and Solutions Zhiqiang Zhang, 2013-06-13 As indicated by the title this book focuses on fundamental problems in finance a logical dilemma in valuation stock valuation methods models risk valuation and optimal capital structure It presents an innovative approach to logic and quantitative reasoning without advanced mathematics that delivers valuable results convincing solutions to these problems Readers in finance will definitely be interested in these solutions as well as the methods In fact these fundamental problems are essential in the field of finance and they have remained unsolved or partly unsolved for decades The solutions offered in this book are all sound in theory and feasible in practice and will hopefully benefit both theoretic al research and practical decision making Technology Valuation Solutions F. Peter Boer, 2004-09-23 A better way to value the profitability and risk of R D projects New technology and R D initiatives affect companies in both the service and manufacturing sector It s estimated that half a trillion dollars is spent worldwide each year on such efforts Technology Valuation Solutions website offers a methodology along with illustrative cases for valuing the profitability and risk of R D projects A companion to Boer s earlier work The Valuation of Technology 978 0 471 31638 1 this book provides additional material that will help readers assess a wide variety of projects and business scenarios In addition to the in depth case studies this book includes a website featuring valuation templates that readers can customize for their own individual needs The McGraw-Hill 36-hour Accounting Course Robert L. Dixon, Harold E. Arnett, 1993 The book that has made accounting accessible to tens of thousands of managers in just 36 hours of self paced study is back in a new edition that guides readers over the altered business terrain of the 90s Features an array of learning enhancements including a study plan self tests a 100 question final exam and more 12 illustrations *E-book: Essentials of Corporate Finance* Ross, 2016-04-16 E book Essentials of Corporate Finance **Equipment Leasing** Peter K.

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Advanced Strategies Sally Jones, Shelley C. Rhoades-Catanach, 2002-08-05 In response to market demand Principles of Taxation Advanced Strategies was developed to provide coverage of advanced tax topics This book is ideal for students who studied Jones Principles of Taxation for Business and Investment Planning in their introductory course The two textbooks provide an

International Encyclopedia of the Stock Market Michael D. Sheimo, Andreas Loizou, 1999 First Published in 1999 Routledge is an imprint of Taylor Francis an informa company

Classification, Parameter Estimation and State Estimation Ferdinand van der Heijden, Robert P. Duin, Dick de Ridder, David M. J. Tax, 2005-06-10 Classification Parameter Estimation and State Estimation is a practical guide for data analysts and designers of measurement systems and postgraduates students that are interested in advanced measurement systems using MATLAB Prtools is a powerful MATLAB toolbox for pattern recognition and is written and owned by one of the co authors B Duin of the Delft University of Technology After an introductory chapter the book provides the theoretical construction for classification estimation and state estimation The book also deals with the skills required to bring the theoretical concepts to practical systems and how to evaluate these systems Together with the many examples in the chapters the book is accompanied by a MATLAB toolbox for pattern recognition and classification The appendix provides the necessary documentation for this toolbox as well as an overview of the most useful functions from these toolboxes With its integrated and unified approach to classification parameter estimation and state estimation this book is a suitable practical supplement in existing university courses in pattern classification optimal estimation and data analysis Covers all contemporary main methods for classification and estimation Integrated approach to classification parameter estimation and state estimation Highlights the practical deployment of theoretical issues Provides a concise and practical approach supported by MATLAB toolbox Offers exercises at the end of each chapter and numerous worked out examples PRtools toolbox MATLAB and code of worked out examples available from the internet Many examples showing implementations in MATLAB Enables students to practice their skills using a MATLAB environment

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Energy Research and Development and Small Business United States. Congress. Senate. Select Committee on Small Business,1975 **Federal Taxation, 1990** James Pratt,1989 **Engineering News-record** ,1895

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