

Tax Practice Questions

Multiple Choice

Identify the choice that best completes the statement or answers the question.

- _____ 1. One of the following is the least principle of a sound tax system
- a. Economic consistency
 - b. Administrative feasibility
 - c. Theoretical justice
 - d. Fiscal adequacy
- _____ 2. As regards taxable year, one of the following statements is not correct
- a. The taxable year may be less than 12 months
 - b. The taxable year of a domestic corporation may be a fiscal or calendar year.
 - c. The taxable year of a sole proprietorship business may be a fiscal or calendar year
 - d. The taxable year is the accounting period
- _____ 3. Transfer of the tax burden by one on whom the tax is assessed to another
- a. Tax exemption
 - b. Transformation
 - c. Shifting
 - d. Capitalization
- _____ 4. This is a demand for ownership
- a. franchise
 - b. tax
 - c. License fee
 - d. toll
- _____ 5. Tax as distinguished from a license fee
- a. Exercise of police power
 - b. Amount imposed is limited
 - c. For revenue purposes
 - d. For regulation purpose
- _____ 6. Domicile or residence of the owner is not the situs of taxation in
- a. income tax
 - b. business tax
 - c. estate tax
 - d. community tax
- _____ 7.
- Statement 1 VAT is a property tax.
Statement 2 The estate tax is a direct tax
- a. Both statements are false
 - b. The first statement is true, but the second statement is false
 - c. The first statement is false, but the second statement is true
 - d. Both statements are true
- _____ 8. One of the characteristics of internal revenue laws is that they are
- a. penal in nature
 - b. criminal in nature
 - c. generally perspective in the application
 - d. political in nature
- _____ 9. Tax of a fixed proportion of the value of the property to which the tax is assessed and requires the intervention of assessors or appraisers to estimate the value of such property before the amount due from each taxpayer can be determined is known as:
- a. specific
 - b. answer not given
 - c. special or regulatory
 - d. ad valorem

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Siddappa N.Byrareddy



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