

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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Paul D. Van Ness



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EBOOK: Basic Statistics For Business and Economics Douglas Lind,William Marchal,Samuel Wathen,2012-04-16

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Student Solutions Manual for Use with Essentials of Business Statistics 1e Bruce L. Bowerman,2003-01-01 **Student Solutions Manual for Business Statistics** David M. Levine,Timothy C. Krehbiel,Mark L. Berenson,David F. Stephan,2012-03-30 *Student's Solutions Manual for Business Statistics* Noreen R Sharpe,Richard D. De Veaux,Paul F Velleman,2013-01-02 This manual contains completely worked out solutions for all the odd numbered exercises in the text

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Manual para el desarrollo de ferrocarriles urbanos Daniel Pulido,Georges Darido,Ramon Munoz-Raskin,Joanna Moody,2020-11-09 A nivel global ciudades buscan desarrollar soluciones de transporte asequibles ecológicas y socialmente responsables que puedan satisfacer las necesidades de conectividad de las crecientes poblaciones metropolitanas y respaldar el futuro desarrollo económico y urbano Cuando los sistemas ferroviarios urbanos se planifican e implementan adecuadamente como parte de una red de transporte público mas amplia stis pueden brindar varias pidas de movilidad y acceso vital a los centros urbanos desde la periferias Los servicios ferroviarios urbanos de alto rendimiento cuando se abordan cuidadosamente en el contexto de un proyecto de desarrollo pueden ayudar a mejorar la calidad de vida de los ciudadanos brindandoles acceso a oportunidades laborales y servicios esenciales tanto del entorno urbano inmediato como de comunidades vecinas Este manual sintetiza y difunde conocimientos sobre planificación implementación y operación de los

proyectos ferroviarios urbanos para i destacar la necesidad de realizarestudios tempranos y planificar los proyectos ii contribuir a que los proyectos sean m s sostenibles desdeel punto de vista econ mico social y ambiental iii mejorar los beneficios socioecon micos de los usuariosy el acceso de estos a distintas oportunidades iv maximizar el valor de la participaci n privada cuando corresponda y v fortalecer la capacidad de las instituciones encargadas de la gesti n e implementaci n delos proyectos Se ofrece experiencia para lidiar con los desaf os t cnicos institucionales y financieros a losque se enfrentan los tomadores de decisiones de proyectos ferroviarios urbanos Se re nen losconocimientos especializados del personal del Banco Mundial y el aporte de numerosos especialistas parasintetizar buenas pr cticas y recomendaciones basadas en experiencia global que no responden a interesescomerciales financieros ni pol ticos entre otros El material presentado tiene como objetivo servir de gu a imparcial para maximizar el impacto y afrontar los desaf os que conllevan los sistemas ferroviarios urbanos en las ciudades de pa ses desarrollados y en desarrollo No se brinda un enfoque nico sino que sereconocen las complejidades y los distintos contextos existentes cuando se aborda un proyecto dedesarrollo ferroviario urbano de ese modo se apoya a las autoridades a prepararse para formular laspreguntas adecuadas analizar las cuestiones clave llevar a cabo los estudios necesarios aplicar lasherramientas apropiadas y aprender de las buenas pr cticas internacionales todo ello en el oportunomomento del proceso de desarrollo del proyecto

A First Course in Business Statistics (seventh Edition) Nancy S. Boudreau,1998 *Essentials of Business Statistics* Gerald Keller,Brian Warrack,1991-02-01 **Encyclopedia of Business Information Sources** Gale Group,2003 Each updated edition identifies nearly 35 000 live print and electronic sources of information listed under more than 1 100 alphabetically arranged subjects industries and business concepts and practices Edited by business information expert James Woy **Statistics** Moshe Ben-Horim,Haim Levy,1984-01-01

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