
H&R Block Income Tax Course Final Test || Complete Questions & Answers (Graded A+)

Due Diligence - ANSWER - Requirements that tax professionals must follow when preparing income tax returns.

Estimated Tax - ANSWER - The amount of tax a taxpayer expects to owe for the year after subtracting expected amounts withheld and certain refundable credits.

Estimated Tax Voucher - ANSWER - A statement by an individual of (1) the amount of income tax he estimates he will incur during the current taxable year on income that is not subject to withholding, (2) the excess amount over that withheld on income which is subject to withholding, and (3) his estimated self-employment tax.

Exemption from Withholding - ANSWER - Status claimed on Form W-4 directing the employer not to withhold federal income taxes from the employee.

Underpayment Penalty - ANSWER - If a taxpayer did not pay enough tax on a timely basis during the year, he may be required to pay an underpayment penalty.

Two Ways to Pay as You Go - ANSWER - Withholding and Estimated Tax Payments

Form W-4 - ANSWER - Employee's Withholding Allowance Certificate

Form 4868 - ANSWER - Application for Automatic Extension of Time To File U.S. Individual Income Tax Return

Amended Return - ANSWER - A tax return filed on Form 1040X after the original return has been filed.

Closed Year - ANSWER - A tax year for which the statute of limitations has expired.

Open Year - ANSWER - A taxable year for which the statute of limitations has not yet expired.

Failure-to-File Penalty - ANSWER - Generally 5% for each month or part of a month the return is late, but not more than 25% of the tax not paid.

Failure to File - ANSWER - Taxpayer fails to file the return by the due date, and there is a balance due.

Form 1040X - ANSWER - Amended U.S. Individual Income Tax Return

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Lingjun Ying



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