

## **Test Bank, Tax Accounting (1):**

**Choose the right answer A, B, C or D**

**Use the following information for questions 1-3.**

The following are taxable revenues of an individual resident in Egypt 2016: L.E.90000 profits from commercial activity (of which L.E.20000 realized abroad), L.E.15000 profits from non-commercial professions, L.E.3700 revenues of real estate wealth, L.E.45000 salaries.

If you learn that:

- a. Egypt is the center of his commercial activity.
- b. Amount deducted from taxpayer under account of tax during the year is L.E.2000.
- c. Building tax paid during the year was L.E.200.
- d. The foreign tax paid during year was L.E.3000.

1. The total taxable revenue (tax base) is:

- A) L.E.150000
- B) L.E.153500
- C) L.E.153700
- D) L.E.153900

Answer: B

2. The total tax due is:

- A) L.E.22825
- B) L.E.22800
- C) L.E.22850
- D) L.E.22700

Answer: A

2. The total tax payable is:

- A) L.E.17825
- B) L.E.22825
- C) L.E.17850
- D) L.E.22850

Answer: C

**Use the following information for questions 4-6.**

The following are taxable net revenues of person resident in Egypt, year 2016:

L.E.80000 profits of commercial activity (of which L.E.30000 total profits realized abroad in the state x), L.E.21000 revenues of real estate wealth.

# Managerial Finance By Gitman Chapter 4

**Alan Gart**



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