

Christine is an optometrist and operates her own practice ("The Eyes of March") in town as a sole proprietor. The shop address is 1030 Morgan Highway, Clarks Summit, PA 18411 and the business code is 621320. Christine keeps her books on the accrual basis and her bookkeeper provided the following information:

Gross sales		\$270,000
Returns		9,000
Inventory:		
Beginning inventory	\$ 24,000	
Purchases	120,000	
Ending inventory	30,000	
Rent		24,000
Insurance		11,000
Professional fees		3,000
Payroll		37,000
Payroll taxes		2,800
Utilities		4,000
Office expenses		2,000
Depreciation		5,000

The McCarthys have a nanny/housekeeper they paid \$12,000 during 2018. They did not withhold income or FICA taxes. The McCarthys paid Pennsylvania state unemployment tax of \$378 in 2018.

Christine received a 2018 Form 1099-INT from the National Bank of Scranton that listed interest income of \$23,400. Note that McCarthys reasonably allocate \$1,278 to state income tax expense for purposes of the Net Investment Income tax.

The McCarthys paid the following in 2018:

Home mortgage interest	\$15,600
Property taxes	5,600
Estimated state income tax payments	3,000
Estimated Federal income tax payments	11,000
Charitable contributions (all cash)	7,600

**Required:** Complete the McCarthys' federal tax return for 2018. Use Form 1040, Schedule 1, Schedule 4, Schedule A, Schedule B, Schedule C, Schedule H, Schedule SE, Form 8959, and Form 8960 to complete this tax return. Make realistic assumptions about any missing data and ignore any alternative minimum tax. Do not complete Form 4552, which is used for depreciation.

# Group 4 Problem 2a Income Tax Fundamentals

**Scott Henderson, Graham  
Peirson, Kathy Herbohn, Bryan  
Howieson**



#### **Group 4 Problem 2a Income Tax Fundamentals:**

**Income Tax Fundamentals** Gerald E. Whittenburg, Martha Altus-Buller, 2006-12 INCOME TAX FUNDAMENTALS has led the market for more than twenty years with concise practical and current coverage of individual income tax preparation Whittenburg and Altus Buller's text workbook format presents material in easy to digest sections with self checks online quizzes and activities multiple examples and review problems Income Tax Fundamentals is the perfect text for a hands on approach to tax in many class settings including four year colleges community colleges or career schools This text is revised annually to reflect the current tax law The purpose of the Whittenburg text is to teach the most important and practical areas of the tax law to students using a building block approach with feedback at the end of each section By the end of the text the student should be able to prepare a fairly difficult return containing many of the elements seen frequently by taxpayers and tax preparers

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Accountancy Quick Revision for CA IPCC Group II *Sm,Income Tax Fundamentals* Altus-Buller,WHITTENBURG,2004-12  
CA/CMA Final Direct Tax Question Bank for May/June & Nov/Dec 2024 CA. Saket Ghiria,2024-04-15 A Comprehensive Question Bank for CA CMA Final Direct Tax for May June 24 Nov Dec 2024 Exams Major Features a Contains over 700 questions b Questions are non repetitive in nature and covers a wide variety of concepts c One need through knowledge of the syllabus for attempting the questions d As far as possible accuracy is ensured both in calculations as well as in provisions e Having questions on Tax Audit Black Money Law and other Amendmends by FA 2023 Connect with us Our YouTube Channel <https://www.youtube.com/saketghiria> Our Telegram Channel <https://t.me/sgccafinal> Our Website <https://saketghiria.com>

**Basics of Accounting** Carsten Berkau,2021-08-30 This textbook introduces you to international bookkeeping and accounting It is designed as self study materials and covers the syllabus of an introductory class in accounting After studying the Basics you are well prepared to keep bookkeeping records and prepare financial statements like the balance sheet the income statement the cash flow statement and the statement of changes in equity All chapters outline the learning objectives provide an overview include case studies and how it is done paragraphs They end with a summary the explanation of new technical terms and a question bank with solutions for checking your learning progress On the internet you can find more than 350 exam tasks including solutions as well as youtube videos from the author The textbook prepares you to study accounting and assists you with the transition from German bookkeeping to international accounting when qualifying for IFRSs **CA/CMA Final Direct Tax Question Bank for Nov/Dec 2023** CA. Saket Ghiria,2023-09-30 A Comprehensive Question Bank for CA CMA Final Direct Tax for Nov Dec 2023 Exams Major Features a Contains over 650 questions b Questions are non repetitive in nature and covers a wide variety of concepts c One need through knowledge of the syllabus for attempting the questions d As far as possible accuracy is ensured both in calculations as well as in provisions Our YouTube Channel <https://www.youtube.com/saketghiria> Our Telegram Channel <https://t.me/sgccafinal> Our Website <https://saketghiria.com> Our Instagram link [https://www.instagram.com/saketghiria\\_classes](https://www.instagram.com/saketghiria_classes)

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**Fundamental Accounting Principles** WILD,2017-09-11 Fundamental Accounting Principles *Issues in Financial Accounting* Scott Henderson,Graham Peirson,Kathy Herbohn,Bryan Howieson,2015-05-20 Issues in Financial Accounting addresses the controversial issues in financial accounting that have been debated by the preparers users auditors and regulators of financial statements Henderson provides the best balance of technical and theoretical coverage in any Financial Accounting text on the market today with its presentation of real world examples current debates and the underlying rationale for the accounting concepts demonstrated Throughout the text academic studies and professional accounting research are referenced to also provide a critical understanding of historical debates in financial accounting The new 15th edition covers significant recent developments to the accounting standards in Australia and is based on the AASB standards and interpretations that have been issued up to the end of 2012 This includes the Australian Accounting Standard Board s AASB program of changes to make accounting standards equivalent to International Financial Reporting Standards

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In a world consumed by monitors and the ceaseless chatter of instant communication, the melodic splendor and emotional symphony created by the prepared word often disappear in to the back ground, eclipsed by the constant sound and disturbances that permeate our lives. However, located within the pages of **Group 4 Problem 2a Income Tax Fundamentals** a marvelous fictional value full of natural emotions, lies an immersive symphony waiting to be embraced. Crafted by an outstanding composer of language, this captivating masterpiece conducts viewers on a psychological trip, well unraveling the concealed tunes and profound affect resonating within each carefully crafted phrase. Within the depths of the emotional examination, we shall investigate the book is key harmonies, analyze its enthralling publishing design, and surrender ourselves to the profound resonance that echoes in the depths of readers souls.

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she is always the smallest person on the stage and the one who makes the biggest difference

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