

## 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.**

# Mcgraw Hill Solutions Manual Finance Application

**G Thomas**



## **Mcgraw Hill Solutions Manual Finance Application:**

The book delves into Mcgraw Hill Solutions Manual Finance Application. Mcgraw Hill Solutions Manual Finance Application is an essential topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Mcgraw Hill Solutions Manual Finance Application, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
    - Chapter 1: Introduction to Mcgraw Hill Solutions Manual Finance Application
    - Chapter 2: Essential Elements of Mcgraw Hill Solutions Manual Finance Application
    - Chapter 3: Mcgraw Hill Solutions Manual Finance Application in Everyday Life
    - Chapter 4: Mcgraw Hill Solutions Manual Finance Application in Specific Contexts
    - Chapter 5: Conclusion
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  6. In chapter 5, the author will draw a conclusion about Mcgraw Hill Solutions Manual Finance Application. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Mcgraw Hill Solutions Manual Finance Application.

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