

MULTIPLE CHOICE – Theory: Part 2

- 1.) C (There is taxpayer class)
- 2.) A
- 3.) B
- 4.) A
- 5.) C
- 6.) D (B is non-delegation)
- 7.) C
- 8.) B
- 9.) B
- 10.) C
- 11.) D
- 12.) C

- 13.) C
- 14.) D
- 15.) C
- 16.) A (different taxpayer warrants different.)
- 17.) B
- 18.) C (Violation of territoriality)
- 19.) D
- 20.) A
- 21.) D
- 22.) B

MULTIPLE CHOICE – Theory: Part 3

- | | |
|-------|--------|
| 1.) C | 10.) A |
| 2.) B | 11.) C |
| 3.) A | 12.) B |
| 4.) C | 13.) C |
| 5.) A | 14.) D |
| 6.) C | 15.) B |
| 7.) A | 16.) C |
| 8.) D | 17.) A |
| 9.) B | |

- 18.) B
- 19.) D
- 20.) B
- 21.) C
- 22.) D
- 23.) D (Best being also inherent.)
- 24.) B

CHAPTER 2: TAXES, TAX LAWS AND TAX ADMINISTRATION**EXERCISE DRILL NO. 1**

1.	Percentage tax
2.	Donor's tax
3.	Regressive tax
4.	Indirect tax
5.	Ad valorem tax
6.	Fiscal/General/Revenue tax
7.	National tax
8.	Excise tax* or sin tax
9.	Estate tax
10.	Community tax or residency tax
11.	Proportional tax
12.	Specific tax
13.	Direct tax
14.	Regulatory tax
15.	Excise tax or privilege tax

**This is different with excise tax as a privilege tax*

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M Lipman



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