

Group 2 – Problems

1.
 - a. Raising revenue to operate the government.
 - b. Furthering economic goals such as reducing unemployment.
 - c. Furthering social goals such as encouraging contributions to charities. (LO 1.1)
2.
 - a. Form 1040
 - b. Schedule B
 - c. Schedule D
 - d. Schedule A
 - e. Schedule 2
 - f. Schedule E
 - g. Schedule 3
 - h. Schedule C
 - i. Schedule 1 (LO 1.2)
3.
 - a. $\$27,300 = \$43,000 + \$500 - \$5,000$.
 - b. $\$27,700$, the greater of itemized deductions or the standard deduction of $\$27,700$.
 - c. $\$9,600 = \$27,300 - \$27,700$. (LO 1.3)
4.
 - a. $\$35,000$.
 - b. $\$33,800$, the greater of total itemized deductions or the standard deduction amount.
 - c. $\$21,150 = \$35,000 - \$13,850$. (LO 1.3)
5.
 - a. $\$56,000 = \$56,000 + \$3,000 - \$3,000$ ($\$7,000$ capital loss limited to $\$3,000$).
 - b. $\$48,850$.
 - c. $\$42,150 = \$56,000 - \$13,850$. (LO 1.3 and 1.6)
6.
 - a. $\$51,600 = \$52,000 + \$2,600 - \$3,000$.
 - b. $\$27,700$, the greater of itemized deductions or the standard deduction of $\$27,700$.
 - c. $\$23,900 = \$51,600 - \$27,700$.
 - d. $\$2,833$ (Tax Table). (LO 1.3, 1.5, and 1.7)
7.

Adjusted gross income	<u>$\\$18,000$</u>
Less: Itemized deductions	<u>$-2,400$</u>
Taxable income	<u>$\\$15,600$</u>

Marcus's tax liability from the Tax Table is $\$4,675$. (Note: because they are married and filing separately and Marcus spouse Tatiana itemizes her deductions, Marcus must also itemize his deductions, even though the itemized deductions total is less than the standard deduction he would be otherwise entitled to. (LO 1.3, 1.5, and 1.7))
8.

Adjusted gross income ($\$14,300 + \$1,400$)	<u>$\\$15,700$</u>
Less: Standard deduction	<u>$-3,850$</u>
Taxable income	<u>$\\$11,850$</u>

(LO 1.3, 1.5, and 1.7)
(Note: See Chapter 7 for the tax credit computation for dependent college students under age 24.)
9.
 - a. $\$35,150 = \$49,000 - \$13,850$.
 - b. Tax tables. Taxpayers with income up to $\$100,000$ must use the tax tables.
 - c. $\$4,091$. (LO 1.3, 1.5, and 1.7)
10.
 - a. $\$68,000 = \$72,000 - \$8,000 - \$3,000 - \$3,000$.
 - b. $\$65,250 = \$68,000 - \$2,750$.
 - c. $\$28,000$, the greater of itemized deductions or the standard deduction of $\$27,700$.
 - d. $\$37,250 = \$65,250 - \$28,000$.
 - e. $\$4,853$ (LO 1.3, 1.5, and 1.7)
11.
 - a. $\$90,500 = \$96,700 + \$3,800$.
 - b. $\$8$.
 - c. $\$62,000 = \$90,500 - \$27,700$ (standard deduction). (LO 1.3, 1.5, 1.6, and 1.7)

2013 Income Tax Fundamentals Group 4 Problems

Minjie Lin



2013 Income Tax Fundamentals Group 4 Problems:

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In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**2013 Income Tax Fundamentals Group 4 Problems**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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