



**Solution Manual / Test Bank for South-Western
Taxation 2024 Individual Income Tax**
James C. Young, Annette Nellen, Marjorie Perrelli

True / False

1. Because the law is complicated, most individual taxpayers are not able to prepare their own tax returns without outside assistance.

- a. True
- b. False

ANSWER: True

2. The ratification of the Sixteenth Amendment to the U.S. Constitution led to corporations.

- a. True
- b. False

ANSWER: False

3. Before the Sixteenth Amendment to the Constitution was ratified, there was no federal income tax.

- a. True
- b. False

ANSWER: False

4. The first income tax law in the United States was enacted in 1894, which imposed a flat rate of 2% on a high of 10%.

- a. True
- b. False

ANSWER: True

5. The Federal income tax on individuals generates more revenue than the Federal estate tax.

- a. True
- b. False

ANSWER: True

6. The pay-as-you-go feature of the Federal income tax on individuals is a major source of revenue for the federal government.

- a. True
- b. False

ANSWER: False

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