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1. For a person who is in the 35% marginal tax bracket, \$1,000 of tax-exempt income is equivalent to \$1,350 of income that is subject to tax.

- a. True
- b. False

ANSWER:

False

RATIONALE:

\$1,000 of tax-exempt income is equivalent to \$1,538 [$\$1,000 / (1 - .35)$] of income that is subject to taxation. Income before tax of \$1,538 yields \$1,000 [$\$1,538 \times (1 - .35)$] of after-tax income.

POINTS:

1

DIFFICULTY:

Moderate

LEARNING OBJECTIVES:

ITX.SWFT.LO: 5-01 - LO: 5-01

ITX.SWFT.LO: 5-02 - LO: 5-02

NATIONAL STANDARDS:

United States - BUSPROG: Analytic

STATE STANDARDS:

United States - AK - AICPA: FN-Measurement -

AICPA: FN-Measurement

KEYWORDS:

Bloom's: Comprehension

OTHER:

Time: 5 min.

2. John told his nephew, Steve, "If you maintain my house when I cannot, I will leave the house to you when I die." Steve maintained the house and when John died Steve inherited the house. The value of the residence can be excluded from Steve's gross income as an inheritance.

- a. True

Southwestern Federal Taxation 20solution Manual

**Sharon Lassar,James Young,Annette
Nellen,Andrew Cuccia,Mark
Persellin,Brad Cripe**



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Southwestern Federal Taxation 20solution Manual Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the power of words has be more evident than ever. They have the ability to inspire, provoke, and ignite change. Such may be the essence of the book **Southwestern Federal Taxation 20solution Manual**, a literary masterpiece that delves deep to the significance of words and their impact on our lives. Published by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we will explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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