

## H&R Block Income Tax Course Final Exam || All Questions & Answers (Graded 100%)

What is the Difference between earned income and unearned income? - ANSWER - Earned income is received for services performed. Examples are wages commissions, tips and generally farming and other business income . Taxable income other than that received for services performed. Unearned Income includes money received ro the investment of money or other property, such as interest, dividends, and royalties. It also includes pensions alimony, unemployment compensation and other income that is not earned

If an employee thinks their Form W2 is incorrect, what should they do? - ANSWER - Employee should discuss with employer who issued the document and request a W2C. If no help from employer, notify IRS. Tax preparer can then file a substitute.

What information do you need to know to determine whether a taxpayer is required to file a return? - ANSWER - Gross income, filing status, age and if they are a dependent

For tax purposes, when is a person's marital status determined? - ANSWER - On the last day of the tax year

Where on the tax form can you find the regular standard deduction amounts? - ANSWER - Line 22 on 1040A, In the left margin at the top of the page 2 of forms 1040 and 1040A. Look at actual form to look for line

How much is added to the standard deduction if the taxpayer (or spouse is age 65 or older, or blind? - ANSWER - \$1550 if unmarried, \$1250 if married

What is the personal exemption amount for 2016? - ANSWER - \$4,050

What two amounts are combined to make up the gross income filing requirements for most taxpayers? - ANSWER - The standard deduction and the personal exemption amounts

Under what circumstances might a taxpayer be required to file a return even though they do not meet the gross income filing requirements? - ANSWER - 1. Has net employment of \$400 or more net self employment 2. You had unemployment income you owe medicare Advantage MSA, receive HAS, Archer, MSA 3. Received an Advanced Premium Tax credit even if they didn't otherwise have a filing requirement for the year \*Tips, HSA, SE \$400, PTC

# Liberty Tax Service Course Final Exam Answers

**J Dewey**



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