

1940 Form + worksheets
Final Exam
Liberty Tax Service Basic Income Tax Course

Congratulations! You made it to the end. We hope you have learned some basics about taxes and had some fun doing it.

This final is much like the midterm. It is a learning tool to reinforce the material that was covered in the course. It is a take-home, open book final and is comprehensive, using information from the entire course.

The final has two separate problems. Be careful not to combine the material from the problems. Please read each problem carefully before beginning.

Be sure to use both the information provided in the text and the forms supplied for each problem.

PROBLEM 1

Gary M. Barone (SSN 032-54-8896, born 4/15/1973) is single. He lives at 8453 Electronic Road, Ocean View, DE 19970. In 2016, he provided all the support and cost for keeping up the home for himself and his son Robert (SSN 456-98-7123, born 6/29/2006). He and Robert had health insurance coverage all year through his employer.

Gary is an assembly repairman, and on the weekends he teaches classes in stained glass (business code 812990) in a room that he uses exclusively for this purpose. The room is 300 out of the 2,400 sq. ft. home that he rents. He uses the cash method of accounting and earned \$16,780 in 2016. He did not make any payments that would require him to file Form(s) 1099. His list of expenses shows the following:

Supplies	6,045	
Office expenses	285	
Rent (12 months)	12,600	
Renters' insurance	132	
Utilities (12 months)	2,160	
2016 total mileage	12,598	(1,830 business miles)
(Placed in service 1/1/2016)		
Interest on car loan	238	
Personal property tax on the car	47	
Cell usage	900	(40% business usage)
2015 tax prep fees	475	(45% for business forms)

Gary purchased 200 shares of PGA on November 24, 2010, at a cost of \$18.50 per share plus a broker's commission of \$95. He purchased 500 shares of JTH on February 19, 2013 and sold all of the shares on October 27, 2016. Gary made four federal estimated tax payments of \$200 on the scheduled due dates.

Liberty Tax Service Final Exam Answers

Lauren Gardner



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governor and hold on to the most prosperous state in the Union Despite the doomsday threats from D C Travis forges ahead in a thrilling and hysterical quest to fight big government tyranny and restore sanity to the nation Can Travis avoid a second Civil War without bending his knee to Washington Will his own daughter and ex wife come to his aid or sell him out Most important can they get all this settled before the beginning of high school football season In the tradition of Advise and Consent and Primary Colors Don t Mess with Travis brilliantly lampoons all that s wrong with present day politics while waving the flag behind everything that s right **Time** Briton Hadden, Henry Robinson Luce, 1926 **The Solicitors' Journal & Reporter** ,1863 **Motor Transport** ,1924 **Operation & Maintenance** ,1924 *Taxes* ,1970 Includes bibliographical material and court decisions **The Spectator** ,1925 *Journal of the House of Representatives ... Texas. Legislature. House, Texas. Legislature. House of Representatives*,1911 Water Works Engineering ,1927 **Congressional Record** USA. Congress,1898 **American Lutheran Survey** ,1918 Army-Navy-Air Force Register and Defense Times ,1921 **Justice of the Peace** ,1882

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