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solutions manual. Identify the filing requirements for income tax
returns and the statute of limitations for assessment. 2. Outline
the IRS audit process, how returns are selected, the different
types of audits, and what happens after the audit.

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Answer: True False 2) The tax return filing requirements for individual taxpayers only depend on the taxpayer's filing status. Answer: True False 3) If a taxpayer is due a refund, she does not have to file a tax return. 4) If April 15 th falls on a Saturday, the due date for individual tax returns will be on Monday, April 17 th.

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Tax exempt - no tax Tax deferred - no tax in current year (current year tax rate is zero) Ordinary - ordinary rates from tax rate schedule Qualified dividends taxed at 0, 15%, or 20% depending on taxpayer's income level Capital gain or loss - depends on whether short-term or long-term From selling capital asset

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