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Prentice Hall's Federal Taxation 2012: Individuals, 25e (Pope/Anderson/Kramer) Chapter I2 Determination of Tax. 1) Gross income is income from whatever source derived less exclusions. Answer: TRUE. Page Ref.: I:2-3

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Prentice Hall's Federal Taxation 2012: Individuals, 25e (Pope/Anderson/Kramer) Chapter I1 An Introduction to Taxation. 1) The federal income tax is the dominant form of taxation by the federal government. Answer: TRUE. Page Ref.: I:1-2. 2) The Sixteenth Amendment permits the passage of a federal income tax. Answer: TRUE. Page Ref.: I:1-2

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through September 30, 2012. The corporation must file a short-period tax return for its first tax year.³ From then on, its tax returns will cover a full 12-month period. The last year of a corporation ' s life, however, also may be a short period covering the period from the beginning of the last tax year through the date the corporation ceases to exist.

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