Income Tax Fundamentals 2017 35th Edition Whittenburg Solutions Manual

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CHAPTER 2

GROSS INCOME AND EXCLUSIONS

Group 1 - Multiple Choice Questions

1. C	(LO 2.1)	7. A	(LO 2.2)	12. C	(LO 2.7)
2. C	(LO 2.1)	8. C	\$120 x 12 (LO 2.3)	13. D	(LO 2.7, 2.8, 2.9, 2.10)
3. A	(LO 2.1)	9. E	(LO 2.4)	14. D	(LO 2.11)
4. D	(LO 2.1)	10. B	\$97,500/260 = \$375 x	15. D	(LO 2.13)
5. B	(LO 2.1)		4 = \$1,500 (LO 2.5)	16. A	(LO 2.14)
6. C	\$500 x 20% (LO 2.2)	11. C	(LO 2.6)	17. E	(LO 2.14)

Group 2 - Problems

- 1. a. Excluded (LO 2.1)
 - b. Included (LO 2.1)
 - c. Included (LO 2.1)
 - d. Included (LO 2.1)
 - e. Excluded (LO 2.1)
 - f. Included (LO 2.1)
 - g. Included (LO 2.1)
 - h. Excluded (LO 2.1)
 - i. Excluded (LO 2.1)
 - j. Excluded (LO 2.1)
 - k. Included (LO 2.1)
- 2. The non-cash payment of \$6,000 for services performed is includable income to John. The tax law states that gross income is "all income from whatever source derived." There is no exception in the law for non-cash items received in exchange for services. (LO 2.1)
- 3. a. \$300. Gross income includes "all income from whatever source derived." The value of the hair styling is income to Larry for the performance of services. There is no gross income exception in the tax law for "barter" income
 - b. \$300. Gross income includes "all income from whatever source derived." The value of the tax return is income to Sheila for the performance of services. There is no gross income exception in the tax law for "barter" income. (LO 2.1)
- 4. Illegal income is still taxable since there is no exception excluding it in the tax code. When there is not an explicit exception, gross income is "all income from whatever source derived." (LO 2.1)
- 5. Qualified dividends are taxed at either 0%, 15%, or 20%. The 0% rate applies for taxpayers in the ordinary income tax brackets of 10% and 15%. The 15% rate applies for taxpayers in the ordinary income tax brackets of 25% through 35%. The 20% rate applies for taxpayers in the 39.6% bracket. A 3.8% Medicare surtax on net investment income will be added to the rates for certain high-income taxpayers. (LO 2.2)
- 6. If no election is made, the interest is not included in income until the I bond is converted to cash by the taxpayer. If the taxpayer makes an election, however, the income which increases the redemption value but is not paid in cash on the I bond each year is included in the taxpayer's gross income. (LO 2.2)
- 7. See Schedule B on page 40. (LO 2.2)

- 8. a. (1) **\$450.**
 - **(2) \$450.**
 - b. (1) **\$0.**
 - (2) **\$425,000.** (LO 2.3)
- 9. Arlen may deduct the alimony of \$2,000 per month on his tax return. He cannot deduct the child support. Jane must report the alimony as income on her tax return. The child support is not taxable income to her. (LO 2.3)
- 10. No gain is taxable to Cindy on the transfer of the house since it is part of a property settlement related to a divorce. Allen has a basis of \$90,000 in the house for calculating tax on any future sale of the house. (LO 2.3)

1) \$ 8,000

- 11. a. **\$10,000.**
 - b. \$260. A non-qualified plan award may only be excluded up to \$400; thus \$260 is taxable.
 - c. \$1,000,000.
 - d. \$30,000. (LO 2.4)
- 12. a. **\$4,000.**
 - b. \$14,500.
 - c. **\$0.** (LO 2.4, 2.8)

1) Enter total amount received this year.

13. SIMPLIFIED METHOD WORKSHEET

- 2) Enter cost in the plan at the annuity starting date. 2) \$58,500 3) Age at annuity starting date Enter 55 and under 360 56-60 310 61 - 65260 260 66-70 210 71 and older 160
- 4) Divide line 2 by line 3. 4) \$ 225
- 5) Multiply line 4 by the number of monthly payments this year. If the annuity starting date was before 1987, also enter this amount on line 8; and skip lines 6 and 7.

Otherwise go to line 6. 5) \$ 1,800 6) Enter the amount, if any, recovered tax-free in prior years 6) \$

- 7) Subtract line 6 from line 2. 7) \$58,500
- 8) Enter the smaller of line 5 or 7. 8) \$ 1,800
- 9) Taxable amount this year: Subtract line 8 from line 1. Do not enter less than zero. 9) \$ 6,200 (LO 2.5)
- 14. \$53,000 = \$100,000 \$35,000 \$12,000. Since the policy was transferred for valuable consideration, the proceeds are taxable to the extent that they exceed the sum of the cash value at the time of transfer plus the premiums paid. (LO 2.6)
- 15. \$900. A beneficiary, who is a surviving spouse, must include the entire amount of interest received with respect to the policy proceeds in gross income; the \$5,000 principal amount may be excluded from gross income. (LO 2.6)

- 16. David has received an accelerated death benefit or viatical settlement which is excluded from taxable income. (LO 2.6)
- 17. None of the payment is taxable. Life insurance proceeds are generally considered to be tax-free and specifically excluded from taxable income. (LO 2.6)
- 18. **\$6,500**. Inheritances are excluded from taxable income; however, subsequent earnings on inherited property must be included in income. (LO 2.7)
- 19. \$10,000 is taxable. This gift is clearly bonus income in a business setting so it does not qualify for tax-free gift treatment, even if Gwen's client calls the payment a gift. (LO 2.7)
- 20. None of the gift is taxable. Gifts are excluded from the taxable income of the person receiving the gift. (LO 2.7)
- 21. \$8,000 is taxable since there is no exclusion for payments made for room and board. \$12,000 is not taxable, since scholarships for tuition are specifically excluded from taxable income. (LO 2.8)
- 22. None of the cost of the insurance or amounts paid by the insurance company for surgery or treatment are taxable to Skyler. These amounts are specifically excluded from taxable income under the tax law. (LO 2.9)
- 23. **\$0**. Taxpayers may exclude the total amount received for payment or reimbursement of medical expenses. Premiums for health insurance paid by the taxpayer's employer are also excluded from the taxpayer's gross income. In addition, the \$1,500 (\$3,500 \$2,000) not paid by the insurance company is deductible as an itemized deduction on Ellen's return, subject to the medical expense deduction limitations. (LO 2.9)
- 24. a. No. The meals are furnished by the employer on the business premises of the employer during working hours because the employer limits the employee to short meal periods.
 - b. No. The meals are furnished by the employer on the business premises of the employer during working hours because the taxpayer must be available for emergency calls.
 - c. Yes. The meals are not furnished for the convenience of the employer. (LO 2.10)
- 25. **6.25%** = $4.5\% \div (100\% 28\%)$. (LO 2.11)
- 26. She will likely invest in the tax-free bond. At the 35% tax bracket, the equivalent rate of the tax-free bond is 7.69%, or 5% divided by (1 0.35), which is higher than the 7% rate of return of the corporate bond. (LO 2.11)
- 27. \$3,250. Unemployment benefits received are included in gross income. (LO 2.12)
- 28. \$4,850 = \$850 + \$4,000. The value of the airline tickets is excluded from gross income under the no-additional-cost services rule for employees and their families. The \$30 of personal typing is excluded under the de minimis fringe benefits rule. The \$850 worth of employee discount coupons for hotel rooms is included in gross income since the hotel division is a different line of business than that in which Linda is employed. The \$4,000 tuition payment must be included in gross income since Richard is working on a graduate degree and not providing teaching or research activities. (LO 2.13)
- 29. Yes. Tom will be better off reducing his taxable income by \$2,550 by using the medical flexible spending account. Since his income will be \$2,550 less, he will pay less tax than he would otherwise. (LO 2.13)
- 30. As calculated on the worksheet on page 41. (LO 2.14)

SCHEDULE 8 Form 1049A or 1040; Legisland State Action 10 Plantage State

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- 31. a. **Yes.** Tax-free municipal bond income is added to AGI in the formula to determine the amount of taxable Social Security.
 - b. **Zero.** The taxpayer's income is below the threshold amount used in the formula to determine whether Social Security is taxable.
 - c. **85%.** High-income taxpayers must include 85% of Social Security receipts in taxable income. (LO 2.14)
- 32. The blank Alimony Recapture Worksheet is not reprinted here. The purpose of this problem is to familiarize the student with the IRS website.
- 33. See the answer to Problem 7.

Group 3 - Writing Assignment

Research Solution:

Whittenburg, Gill, and Altus-Buller, CPAs San Diego, CA August 3, 20xx

Ms. Vanessa Lazo 1550 Mesa Rosa Drive San Diego, CA

Dear Professor Lazo,

Thank you for requesting my advice concerning the tax treatment of your free trip to Costa Rica. I have researched your question and am sorry to say that the free tour is taxable.

The fair market value of the tour must be reported on Form 1040, Line 21 "Other Income." In addition, any expenses that you incurred during the trip cannot be deducted.

My conclusion is based upon the facts that you have provided me. I'm sorry that the news was not more favorable. If you have any questions or would like further explanation, please do not hesitate to call.

Sincerely,

Trevor Malcolm

for Whittenburg, Gill, and Altus-Buller, CPAs

Group 4 - Comprehensive Problems

- 1. See pages 43 through 45.
- 2A. See pages 46 through 47.
- 2B. See pages 48 through 49.

Group 5 - Cumulative Software Problem

The solution to the Cumulative Software Problem is posted on the website for the textbook at www.cengage.com/login.

Comprehensive Problem

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Key Number Tax Return Summary

Chapter 2

Comprehensive Problem I

Adjusted Cross Income (Line 21)	55 544
Taxwilde Income (Time 27)	34 944
Total Tax (Line 35)	4 266
Amount Granpaid (Line 47)	501

Confprehensive Problem 34

Adjusted Gross Income (Line 37)	<u> 6 / 55</u>
Taxable Income (Line-13)	40.759
field fax (Line 6))	5, 168
Ameunt Overpeal (fine 25)	7 ●5

Campiehensive Problem 2R

Adjusted Gross Income (Line 37)	71,\$46
Toxyldg (neone (Line-13)	50.946
Fotal Tax (Line £3)	G / I*
Amount Granpaid (Line 25)	2.077

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If a joint return, spous Allison A. Home address (numb				me							You	ur social security nur	mber
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Exemptions	6a	X Yourself. If som	eone can	claim y	ou as	a depen	dent, do	not che	ck box 6a		. }	Boxes checked on 6a and 6b	2
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	d	Total number of exe	mptions c	laimed								lines above	3
Income	7	Wages, salaries, tips	s, etc. Atta	ach For	m(s) V	V-2 .					7	65,250	
	8a	Taxable interest. At	tach Sche	dule B	if requ	uired .					8a	375	
Attach Form(s)	b	Tax-exempt interes	t. Do not	include	on lin	ie 8a .		8b					
N-2 here. Also	9a	Ordinary dividends.				•					9a		
attach Forms	b	Qualified dividends					L_	9b			-		
N-2G and 1099-R if tax	10	Taxable refunds, cre	edits, or of	tsets of	state	and loca	al income	taxes			10		+
was withheld.	11 12	Alimony received							11		+		
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get a W-2, see instructions.	15a	IRA distributions .	15a				b	Taxable	amount		15b		
occ manuchons.	16a	Pensions and annuiti	es 16a				b	Taxable	amount		16b		
	17	Rental real estate, re	oyalties, p	artnersl	nips, S	S corpora	tions, tr	ısts, etc.	Attach So	chedule E	17		
	18	Farm income or (los	s). Attach	Schedu	ule F.						18		
	19	Unemployment com	· 1	١							19		
	20a	Social security benef		<u> </u>			b	Taxable	amount		20b		_
	21 22	Other income. List to Combine the amounts			ımn fo	r linos 7 th	rough 21	This is v	our total in	0000	21	65,625	
	23	Educator expenses						23	our total in	come P	22	05,025	-
Adjusted	24	Certain business expe						23					
Gross	2-7	fee-basis government				-		24					
Income	25	Health savings acco					-	25					
	26	Moving expenses. A	ttach For	n 3903			[26					
	27	Deductible part of self	-employme	ent tax. A	Attach	Schedule	SE .	27					
	28	Self-employed SEP,	SIMPLE,	and qu	alified	plans		28					
	29	Self-employed healt					_	29					
	30	Penalty on early with						30					
	31a	Alimony paid b Red		-				31a					
	32	IRA deduction					_	32					
	33	Student loan interes					-	33					
	34 35	Tuition and fees. Att Domestic production					_	34 35					
	36	Add lines 23 through									36		

Form 1040 (2016	6)											Page 2	
	38	Amount from line 37 (adju	usted aross income	e)					38	65	,625		
Tavand	39a	· —	oorn before January		Пв	Blind.	Total boxes				,		
Tax and		· · · · · · =	as born before Janu				checked ► 39a	,					
Credits	b	If your spouse itemizes on		•	_			39b□	1				
Standard	40	•	•	•					40	12	,600		
Deduction	41	Itemized deductions (from Schedule A) or your standard ded Subtract line 40 from line 38				•	c icit margini,		41		,025		
for—	42							ructions	42	12	.150		
People who check any	43	Exemptions. If line 38 is \$155,650 or less, multiply \$4,050 by the number on line 6d. Otherwise, see instruct Tayable income Subtract line 42 from line 41. If line 42 is more than line 41, enter -0-							43		.875		
box on line 39a or 39b or	44	Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0 Tax (see instructions). Check if any from: a Form(s) 8814 b Form 4972 c Alternative minimum tay (see instructions). Attach Form 6351						4	44		204		
who can be	45								45		,204		
claimed as a dependent,		Alternative minimum tax (see instructions). Attach Form 6251							46				
see instructions.	46	Excess advance premium tax credit repayment. Attach Form 8962						Ţ		Е	204		
All others:	47	Add lines 44, 45, and 46			г				47		,204		
Single or	48	Foreign tax credit. Attach	•			48			-				
Married filing separately,	49	Credit for child and depend		Attach Form 24	441	49		-	-				
\$6,300	50	Education credits from Fo		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	·	50		_	-				
Married filing jointly or	51	Retirement savings conf			880	51		_					
Qualifying widow(er),	52	Child tax credit. Attach S		•		52			-				
\$12,600	53	Residential energy credit				53			-				
Head of	54	Other credits from Form: a				54							
household, \$9,300	55	Add lines 48 through 54.			+ +				55				
	56	Subtract line 55 from line	47. If line 55 is mo	re than line 47	, enter	-0		. •	56	5	,204		
	57	Self-employment tax. Att	ach Schedule SE						57				
Other	58	Unreported social securit	y and Medicare tax	from Form:	a 🗌 4	1137	b 🗌 8919		58				
Taxes	59	Additional tax on IRAs, oth	ner qualified retireme	ent plans, etc.	Attach I	Form 53	29 if required		59				
Taxes	60a	Household employment to	xes from Schedule	н					60a				
	b	First-time homebuyer cred	lit repayment. Attac	h Form 5405 if	require	d			60b				
	61	Health care: individual res	ponsibility (see instr	uctions) Full	l-year c	overage	· X		61				
	62 Taxes from: a ☐ Form 8959 b ☐ Form 8960 c ☐ Instructions; enter code(s)							62					
	63	Add lines 56 through 62.	This is your total ta	эх				. ▶	63	5	,204		
Payments	64	Federal income tax withh	eld from Forms W-	2 and 1099	[64	6,120)					
	65	2016 estimated tax paymer	nts and amount appli	ed from 2015 re	eturn	65							
If you have a	66a	Earned income credit (EIC)				66a							
qualifying child, attach	b	Nontaxable combat pay elec	ction 66b										
Schedule EIC.	67	Additional child tax credit.	Attach Schedule 88	12		67							
	68	American opportunity cr	edit from Form 88	63, line 8 .	[68							
	69	Net premium tax credit.	Attach Form 8962		[69							
	70	Amount paid with reques			[70							
	71	Excess social security and				71			1				
	72	Credit for federal tax on f			: : t	72							
	73	Credits from Form: a 2439 b Reserved c 8885 d 73											
	74	Add lines 64, 65, 66a, and			total pa		s	. •	74	6	,120		
Refund	75	If line 74 is more than line						rpaid	75		916		
	76a	Amount of line 75 you wa					•	▶ □	76a		916		
Direct deposit?	► b	Routing number						avings	. 54		<u> </u>		
See		Account number											
instructions.	77	Amount of line 75 you wan	t applied to your 20	17 estimated t	tax 🕨	77							
Amount	78	Amount you owe. Subtra					v. see instruction	ons ▶	78				
You Owe	79	Estimated tax penalty (se			I	79	.,,		10				
Third Dorty		you want to allow another	· · · · · · · · · · · · · · · · · · ·	this return wit	h the IF		instructions)?	☐ Yes	Comi	plete below	,	No	
Third Party Designee		signee's	porcorr to discuss	Phone		.000		sonal ider			,. <u> </u>	, 110	
Designee		me ▶		no. ►				nber (PIN)		<u> </u>	$\perp \perp \perp$		
Sign		der penalties of perjury, I declare										elief,	
Here		they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. Your signature Date Your occupation Daytime phone number											
Joint return? See		Boat Captain								p			
instructions.	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation								If the IE	RS sent vou en	Identity Dr	ntection	
Keep a copy for your records.	y Sp	Spouse's signature. If a joint return, both must sign. Date Spouse's occupation Homemaker						If the IRS sent you an Identity Protection PIN, enter it					
	Pri	nt/Type preparer's name	preparer's name Preparer's signature			Date				ee inst.)	<u>II</u> PTIN		
Paid			i roparer a signatu				Date		Check	∢ ☐ if Fmployed	•		
Preparer	_												
Use Only		Firm's name								Firm's EIN ▶			
vanana ira a a		Firm's address ▶								Phone no. Form 1040 (2016)			
www.irs.gov/for	1111040									FO	an iva	∪ (∠U16)	