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1. 15 INCOME TAXATION 6TH Edition (BY: VALENCIA & ROXAS) SUGGESTED ANSWERS Chapter 4: Gross Income CHAPTER 4 GROSS INCOME Problem 4 - 1 TRUE OR FALSE 1. True 2. True 3. True 4. False - cost of living allowance is part of a taxable compensation income. 5. True 6. False - Religious officer's income is subject to income tax. 7. True 8. True 9.

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13 INCOME TAXATION 6TH Edition (BY: VALENCIA & ROXAS) SUGGESTED ANSWERS Chapter 3: Concept of Income Problem 3 - 16 B Amount of dividend received Multiplied by percent of Sungad's operation within based on gross income Dividend income - taxable in the Philippines P600,000 20/30 P400,000 Problem 3 - 17 1 Letter C .

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INCOME TAXATION 6TH Edition (BY: VALENCIA & ROXAS) SUGGESTED ANSWERS Chapter 8: Deductions from Gross Income Deductible from earnings P230,000 P295,000 Note: For tax purposes, the miscellaneous expense is not deductible because it was not reported last year. For accounting purposes, the miscellaneous expense can be deducted as prior period adjustment from retained earnings.

chapter 8 - 70 INCOME TAXATION 6TH Edition(BY VALENCIA ...

Answer Key Income Taxation Valencia Roxas Chapter 12. Answer Key Income Taxation Valencia Roxas Chapter 12. INCOME TAXATION 5TH Edition (BY: VALENCIA & ROXAS) SUGGESTED ANSWERS Chapter 12: Income Tax of Corporations Net taxable income P3,000,000 Corporate income tax (P3,000,000 x 30%) P900,000 Note: The land sold is a capital asset. CHAPT-12 ...

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Foreign-sourced capital gains are fully liable to Spanish corporate income tax with a credit for any foreign taxes payable, although such gains can be exempt under the terms of a double tax treaty. PERSONAL INCOME TAX . The personal income tax rate for capital gains as a result of the sale of wealth goods is 19% (20% on 2015).

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While there is no change to the state part, Comunidad Valenciana has changed its rates to reduce the regional portion for taxpayers with lower incomes and increase it for those who earn over €50,000 a year. The combined table for 2017 is: Taxable base (€) Tax rate. Tax on band (€) 0 - 12,450. 19.5%.

The tax landscape in Comunidad Valenciana in 2017 ...

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INCOME TAXATION 6TH Edition (BY: VALENCIA & ROXAS) SUGGESTED ANSWERS Chapter 7: Dealings in Property 12. False - additional assessments by a corporation from its shareholders are not income; hence, not taxable income. Problem 7 - 4 1. False - subject to capital gains tax of 6%. 2. True 3.

chapter 7 - INCOME TAXATION 6TH Edition(BY VALENCIA ROXAS ...

Owners of real property and manufactured homes are required by Section 7-38-8 NMSA 1978 to declare no later than the last day of February of each year certain changes in value of their property occurring within the prior calendar year. Property is valued as of January 1 of each year. By around April 1 of each year, County Assessors mail Notices of Valuation as required by Section 7-38-20 NMSA ...

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