Chapter 3: Review Questions

- Simon received a scholarship for college expenses and is unsure what to report as income
 on his tax return. Which of the following expenses is listed *incorrectly* as a qualified
 education expense?
 - Tuition and fees to enroll at or attend an educational institution.
 - b) Amounts used for room and board.
 - Fees and books required for courses at the educational institution.
 - d) Supplies and equipment required for courses at the educational institution.
 - This answer is incorrect. Tuition and fees to enroll at or attend an educational institution is a qualified scholarship or fellowship expense.
 - b) Correct. Amounts used for room and board are not qualified scholarship or fellowship expenses. Page 3.2
 - This answer is incorrect. Fees and books required for courses at the educational institution are qualified scholarship or fellowship expenses.
 - d) This answer is incorrect. Supplies and equipment required for courses at the educational institution are qualified scholarship or fellowship expenses.
- Richard's employer paid for his education during the tax year. What is the maximum amount of employer provided educational assistance that a taxpayer can exclude from income?
 - a) \$5,000.
 - b) \$3,300.
 - c) \$5,250.
 - d) Any amount of employer provided education assistance received.
 - This answer is incorrect. \$5,000 is not the correct maximum amount of employer provided educational assistance that a taxpaver can exclude from income.
 - This answer is incorrect. This is the amount of the personal exemption for the 2006 tax year.
 - c) Correct. The correct maximum amount of employer provided educational assistance that a taxpayer can exclude from income is \$5,250. Page 3.3
 - This answer is incorrect. The amount of employer provided educational assistance that a taxpayer can exclude from income is limited.
- 3. As a tax preparer Ellen sees many clients. Some of the clients receive worker's compensation and/or sick pay; others receive child support; while still others have income from an inheritance. Which of the following items is taxable income?
 - a) Worker's compensation.
 - b) Child Support.
 - c) Sick Pay.
 - d) Inheritance.
 - This answer is incorrect. Worker's compensation is not taxable income.
 - This answer is incorrect. Child support is not taxable income.
 - c) Correct. Sick pay is taxable income. Page 3.3
 - d) This answer is incorrect. Inheritance is not taxable income.

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