

liberty tax test questions and answers

Liberty Tax Test Questions and Answers: Your Guide to Success

liberty tax test questions and answers are essential for anyone looking to join the Liberty Tax team or enhance their understanding of tax preparation services. Whether you're preparing for an employment test, certification, or just brushing up on your knowledge of tax laws, having a solid grasp on the types of questions you might encounter can give you a significant advantage. This article dives into the most common Liberty Tax test questions and answers, providing insights, tips, and explanations to help you feel confident and prepared.

Understanding the Liberty Tax Test

When applying for a position at Liberty Tax, candidates often face a combination of written tests and practical evaluations. These assessments are designed to measure your understanding of tax codes, customer service skills, and ability to use tax software effectively. The tests typically cover federal and state tax regulations, deductions, credits, and scenarios you might face while preparing tax returns.

Common Categories Covered in Liberty Tax Test Questions and Answers

The Liberty Tax test broadly focuses on several key areas relevant to tax preparation and client interaction. Familiarizing yourself with these topics will make the test less intimidating and increase your chances of success.

1. Federal and State Tax Laws

Expect questions about current tax regulations, filing statuses, and income thresholds. For example, you might be asked to identify which types of income are taxable or how certain tax credits apply in specific situations. Understanding the IRS guidelines is crucial here.

2. Tax Forms and Documentation

You'll likely encounter questions about different tax forms like the 1040, W-2, 1099, and Schedule C. Knowing what information goes on each form and how to interpret them is essential for accurate tax preparation.

3. Deductions and Credits

Tests often include scenarios where you must determine eligible deductions or credits for clients.

This could involve identifying which expenses qualify for deductions or calculating child tax credits and education credits.

4. Use of Tax Software

Since Liberty Tax centers use tax preparation software, you may be tested on your familiarity with such systems. This might include questions about navigating the software, inputting client data, or troubleshooting common issues.

5. Customer Service and Ethics

Providing excellent service and maintaining ethical standards are vital. Test questions may assess how you handle sensitive client information, resolve conflicts, or explain complex tax concepts in an understandable way.

Sample Liberty Tax Test Questions and How to Approach Them

Understanding the format and style of questions can help you prepare more effectively. Below are some sample questions paired with tips and answers.

Question 1: What is the standard deduction for a single filer in the current tax year?

This question tests your knowledge of standard deduction amounts, which change annually. Make sure to review the latest IRS updates before the test.

Answer: For the 2023 tax year, the standard deduction for a single filer is \$13,850.

Tip: Keep a quick-reference sheet of standard deductions and credits handy while studying.

Question 2: Which of the following income types is NOT taxable? a) Wages, b) Interest income, c) Child support payments, d) Rental income

Recognizing non-taxable income is essential.

Answer: c) Child support payments are not considered taxable income.

Tip: Remember that certain types of income, like child support or gifts below a certain amount, are exempt from taxation.

Question 3: A client has \$5,000 in medical expenses and an adjusted gross income (AGI) of \$50,000. Can they deduct the full \$5,000? Why or why not?

Understanding deductions tied to AGI thresholds is vital.

Answer: No, they can only deduct medical expenses that exceed 7.5% of their AGI. Here, 7.5% of \$50,000 is \$3,750, so the deductible amount is $\$5,000 - \$3,750 = \$1,250$.

Tip: Learn common thresholds and limits for deductions, as these often appear in test scenarios.

Question 4: When should a client file a tax extension?

Knowing deadlines and extensions is essential for advising clients properly.

Answer: A client should file a tax extension if they cannot complete their tax return by the April 15 deadline (or the adjusted deadline), giving them until October 15 to file.

Tip: Understand the difference between filing an extension and paying taxes owed.

Question 5: How should you handle a situation where a client asks you to underreport their income?

This question evaluates ethical judgment.

Answer: You must inform the client that underreporting income is illegal and against IRS regulations. Refuse to prepare a fraudulent return and consider reporting the issue to your supervisor.

Tip: Always prioritize ethics and compliance; Liberty Tax emphasizes integrity in all client dealings.

Strategies for Mastering Liberty Tax Test Questions and Answers

Preparing for the Liberty Tax test isn't just about memorizing facts; it's about understanding concepts and applying them practically. Here are some strategies to help you excel:

- **Stay Updated:** Tax laws change often. Use official IRS publications and Liberty Tax training materials to keep your knowledge current.
- **Practice with Real Forms:** Familiarize yourself with tax forms by reviewing sample returns or creating mock filings.
- **Use Online Quizzes:** Many websites offer free tax preparation quizzes that mimic the style of Liberty Tax tests.
- **Understand the Software:** If possible, get hands-on practice with tax software platforms used by Liberty Tax to build confidence.
- **Develop Customer Service Skills:** Practice explaining tax concepts in simple terms and handling tough questions diplomatically.
- **Focus on Ethics:** Know the rules about confidentiality, fraud, and professionalism to handle ethical questions confidently.

Why Knowing Liberty Tax Test Questions and Answers Matters

Passing the Liberty Tax test isn't just about landing a job; it's about ensuring you provide accurate, compliant, and trustworthy service to clients. Mistakes in tax preparation can lead to penalties, audits, and lost client trust. By thoroughly understanding the test content, you're also building the foundation for a successful career in tax preparation.

Moreover, Liberty Tax prides itself on training knowledgeable tax professionals who can guide clients through complex tax situations. When you prepare well for their tests, you demonstrate your commitment to excellence and readiness to contribute meaningfully to their team.

Additional Tips for Test Day

- Get a good night's sleep before the test to ensure mental sharpness.
- Read each question carefully and watch out for tricky wording or exceptions.
- Manage your time wisely; don't spend too long on any single question.
- Use logical reasoning if you're unsure about an answer, eliminating obviously wrong options first.
- Stay calm and confident—your preparation will pay off.

In the world of tax preparation, knowledge is power. By immersing yourself in Liberty Tax test questions and answers, you're not only preparing for a successful exam but also equipping yourself with the skills needed to support clients effectively. Whether you're a first-time applicant or looking to sharpen your expertise, understanding these questions inside and out will set you on the path to success.

Frequently Asked Questions

What types of tax returns does Liberty Tax typically prepare?

Liberty Tax prepares a variety of tax returns including individual (1040), business (1120, 1120S, 1065), and specialty returns such as self-employed and rental property taxes.

What identification is required for a Liberty Tax appointment?

Clients should bring a valid government-issued photo ID, Social Security cards for themselves and dependents, and all relevant tax documents such as W-2s, 1099s, and receipts for deductions.

How does Liberty Tax ensure the accuracy of tax returns?

Liberty Tax uses IRS-approved software and trained tax professionals to review and verify the information provided, ensuring compliance with current tax laws and accuracy in filing.

What is the penalty for filing taxes late with Liberty Tax?

While Liberty Tax helps clients file on time, any penalties for late filing are imposed by the IRS and can include fines and interest on unpaid taxes. Liberty Tax advises timely filing to avoid these penalties.

Does Liberty Tax offer audit assistance services?

Yes, Liberty Tax offers audit assistance services to help clients understand IRS notices, prepare documentation, and represent them during the audit process.

What are common deductions Liberty Tax professionals look for?

Common deductions include mortgage interest, student loan interest, medical expenses, charitable contributions, business expenses, and education credits.

How does Liberty Tax handle clients with complex tax situations?

Liberty Tax employs experienced tax professionals who can handle complex tax situations such as multiple income sources, investments, self-employment, and rental properties to ensure accurate filings.

Can Liberty Tax file state and federal taxes together?

Yes, Liberty Tax can file both state and federal tax returns simultaneously, streamlining the process for clients and ensuring all filings are consistent.

What training do Liberty Tax preparers undergo?

Liberty Tax preparers undergo comprehensive training on current tax laws, software usage, and customer service to provide accurate and professional tax preparation services.

Additional Resources

Liberty Tax Test Questions and Answers: A Comprehensive Review for Aspiring Tax Professionals

Liberty tax test questions and answers represent a crucial step for individuals seeking employment or certification within Liberty Tax Service, one of the leading tax preparation companies in the United States. Understanding the nature of these tests, their structure, and the types of questions asked can significantly improve a candidate's chances of success. This article provides a thorough analysis of what to expect from Liberty Tax's assessment process, highlights sample questions and answers, and discusses the relevance of these evaluations in the broader context of tax preparation careers.

Understanding Liberty Tax Test Questions and Answers

Liberty Tax Service employs a rigorous screening process to ensure that its tax preparers possess the necessary knowledge and skills to assist clients effectively. The test serves both as a qualification tool and a measurement of a candidate's grasp on essential tax concepts, IRS regulations, and customer service aptitude. Typically, the test encompasses multiple sections, including tax law knowledge, practical problem-solving, and situational judgment assessments.

The primary purpose of Liberty tax test questions and answers is to simulate real-world tax preparation scenarios and assess how well candidates can navigate complex tax codes and client interactions. For prospective employees, this exam is not only a demonstration of technical proficiency but also a reflection of their ability to work under pressure during tax season.

Core Areas Covered by Liberty Tax Tests

Candidates preparing for the Liberty Tax test can expect questions in several key areas:

- **Federal and State Tax Laws:** Questions focus on individual income tax regulations, deductions, credits, and filing requirements.
- **Tax Software Proficiency:** Since Liberty Tax uses proprietary software, the test may include practical tasks related to inputting data or interpreting software outputs.

- **Ethics and Compliance:** Understanding IRS regulations, privacy policies, and ethical considerations in tax preparation.
- **Customer Service Scenarios:** Situational questions that evaluate communication skills and problem-solving in client interactions.

This multifaceted approach ensures that candidates are well-rounded and ready to handle the multifarious challenges of tax preparation.

Sample Liberty Tax Test Questions and Answers

To better illustrate the nature of the Liberty tax test questions and answers, here are several examples that reflect the typical content and format candidates might encounter:

Example 1: Understanding Standard Deduction

Question: What is the standard deduction amount for a single filer in the tax year 2023?

Answer: For the 2023 tax year, the standard deduction for a single filer is \$13,850.

This question tests basic knowledge of current tax figures, which is essential for accurate tax return preparation.

Example 2: Tax Credit Eligibility

Question: A client has two children under 17 and earned \$50,000 in 2023. Which tax credit can the client claim?

Answer: The client is eligible for the Child Tax Credit, which provides up to \$2,000 per qualifying child under 17.

This question evaluates candidates' understanding of tax credits and their applicability.

Example 3: Ethical Practice Scenario

Question: A client asks you to omit some income to reduce their tax liability. How should you respond?

Answer: Inform the client that omitting income is illegal and that you must report all income accurately to comply with IRS regulations.

This question assesses the candidate's ethical judgment, a vital attribute for tax preparers.

Example 4: Software Proficiency Task

Question: Using the Liberty Tax software, how do you input a W-2 form's information?

Answer: Navigate to the income section, select "Add W-2," and enter the employer's details, wages, and withholding amounts as shown on the form.

While this test component is practical, familiarity with the software's interface can often be developed through training.

Comparing Liberty Tax Tests with Industry Standards

When compared to other tax preparation companies like H&R Block or Jackson Hewitt, Liberty Tax's testing process shares similarities but also displays unique features. The emphasis on proprietary software knowledge distinguishes Liberty's assessment, reflecting its internal operational priorities. Moreover, Liberty places considerable focus on ethical scenarios, underscoring the company's commitment to compliance and client trust.

While some competitors administer more extensive certification exams, Liberty Tax's test is often viewed as more accessible for entry-level positions, balancing technical rigor with practical applicability. This approach aligns with Liberty's business model, which targets a broad client base, including first-time filers and individuals seeking personal assistance.

Pros and Cons of Liberty Tax Testing Approach

- **Pros:**

- Comprehensive coverage of tax concepts and ethical considerations
- Integration of practical software skills
- Focus on real-world client scenarios improves readiness
- Relatively straightforward for candidates with basic tax knowledge

- **Cons:**

- Limited depth in advanced tax topics for specialized roles
- Proprietary software focus may not translate to other tax preparation environments
- Time constraints during testing can add pressure

Candidates should weigh these factors when preparing for the Liberty tax test questions and answers to identify areas requiring extra study.

Effective Strategies for Preparing Liberty Tax Test Questions and Answers

Aspiring Liberty Tax preparers can adopt several strategies to enhance their performance:

1. **Familiarize with Current Tax Codes:** Staying updated with the latest IRS regulations and standard deduction amounts is critical.
2. **Practice Ethical Decision-Making:** Reviewing case studies on tax ethics helps prepare for situational judgment questions.
3. **Learn the Software Interface:** Engaging with Liberty Tax software tutorials or practice modules improves efficiency.
4. **Review Common Tax Credits and Deductions:** Understanding eligibility criteria and calculation methods for credits such as the Earned Income Tax Credit and Child Tax Credit is vital.
5. **Take Practice Tests:** Simulated exams reflecting Liberty Tax's question style build confidence and time management skills.

Implementing these methods allows candidates to approach the test with a balanced mix of technical knowledge and practical application.

The Role of Liberty Tax Test Questions and Answers in Career Advancement

Passing the Liberty tax test is often the first milestone in a tax preparer's career within the company. It not only qualifies individuals for initial roles but can also open doors to advanced positions, such as senior preparer or office manager. Additionally, demonstrating proficiency through the test can enhance credibility with clients and supervisors alike, fostering trust and professional growth.

Moreover, many Liberty Tax employees pursue further certifications, such as IRS Annual Filing Season Program credentials or Enrolled Agent status. Mastery of Liberty tax test questions and answers lays a solid foundation for these more advanced qualifications, facilitating long-term career development in the tax industry.

The evolving tax landscape, with frequent legislative changes and technological advancements, underscores the importance of continuous learning beyond the initial test. Nonetheless, the initial assessment remains a significant benchmark for entry and progression within Liberty Tax.

Navigating Liberty tax test questions and answers requires a thorough understanding of tax laws, software proficiency, and ethical considerations. By analyzing the test's structure and content, candidates can better prepare for the challenges ahead. While the test aligns with industry standards, Liberty Tax's unique focus on proprietary software and client scenarios distinguishes it within the competitive field of tax preparation. Ultimately, success in this assessment not only facilitates employment but also sets the stage for a rewarding career in tax services.

Liberty Tax Test Questions And Answers

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<https://www.youtube.com/watch?v=7duPNQCp-w4> : I was researching and writing FOR A JUDGE all the way along (I always had drive to do her proud since contact - she has too-nice a face, and definitely manner (She CARRIES Herself, Perfectly), not to smile ...

<https://www.youtube.com/watch?v=WTetM-jo83M> I remember thinking "I'm going to win her writing a book on Her subject...but what do I know about The Law of income tax!!? Everyone will tell you about the forms and the math...but She looks at it, humbly, maturely, from a gentle, - serious and simply sincere - feminine, dry, 'lawyerly' perspective, all w/ professional "curiosity" - as anyone in a scientific academic stream should have to excel...from the cases of fact, Judges, and, ACT, a beautiful woman, with a highly insightful, at-that-early-stage studious mind...THAT, I'll remember and treasure on my death bed. More than a mere tax accounting teacher: a pending GREAT lawyer too!" - who did pan out, YOU, prepared me so so so well - All By Yourself: ALL my successes, before and afterwards, are yours, all my failures are mine alone! YOU, got ME to "LIVE IN" court-rooms all my life Kim - where the qualified adjudicate the punishing of Act-violators who stain our Cdn landscape w/ their contempt for it, rather than build it, and the "paternally"-caring back-bone of the country is unquestionably acknowledged and accepted. THIS IS WHERE WE DETERMINE OUR LIVES, THIS IS WHERE, AS A SOCIETY, grossly and minutely, we regulate and govern ALL ourselves, You captured my heart on contact - from "where I came from" - where "I, Lyndon Maither" could apply myself, the mind would mature the more I "studied your language", in time. You, showed me Great Light Kim! Where I applied myself. YOU earned well and can rest on your laurels, and I Will Only Honour Them. <https://www.youtube.com/watch?v=sMmTkKz60W8> - for us all (Crowns who only-possible logically process, - and their law student aspirants I get to now help - to Judges for the only-possible stern logical outcome - adhering to our law, to be followed by lay-observers for them to TRY to learn and adhere also)... <https://www.youtube.com/watch?v=cPtMgsN8Tpo> ...for only all of your immortal utter beauty Kim, (hard work - to carry The Standard, and v successful effort, and life-long integrity) into perpetuity now...<https://www.youtube.com/watch?v=izZtr5g-4WY> So, of course this book is about and for You Kim: it's your very language - that You started me with - the imposition and collection of income taxes, which is secularly universal - "The Simplier 'Yes/No' Question" - fact-meeting-Act: as said, "I just took it and RAN". AND, just what would I know about it? (While you wouldn't want me to actually practice the avoidance of tax with trusts - which I never did, where I canvassed as many issues as possible...I did write You a foundational specimen on partnerships, w/out pointing out any weaknesses as well. All, cognizant of THESE RIGHT HERE embedded provisions, that you were there to teach me, 38 years ago: the payment of tax. ...you'll note the deep questioning of all case circa when it comes to the others: THESE I never questioned, only illustrating.)

https://www.youtube.com/watch?v=cPtMgsN8Tpo&list=RDcPtMgsN8Tpo&start_radio=1 ...
<https://www.youtube.com/watch?v=rmydvz5uyGA> BECAUSE, I DON'T research and write books on the imposition/application of "only our very" Law (whatchya think, of my Life's work? Everything did indeed come from YOU Kim...), with its Investigatory Procedures (to be cherished for adherence to/severely sanctioned for break-down) as is the instance w/ this one, and the judicial cases that they generated (giving you solid steady guidance, in our less reasoned always darkly-ulteriorly-motived present World), which are created out of love for US ALL by ALL of US, for ANYONE ELSE: and that started in 1987, which I never out-grew, staying forever young. ... "Miss Neufeld, is it true that a little bit of law can get you into a lot of trouble, because, the ITA is a little bit of law isn't it?"
https://www.youtube.com/watch?v=RRfASjZu9mI&list=RDfASjZu9mI&start_radio=1 [My eyes are sore: you're The Person who alleviates that...because I read that case too.] ... it's a great reason to live: that I did, indeed! From meeting You Kim.
https://www.youtube.com/watch?v=NGorjBVag0I&list=RDNGorjBVag0I&start_radio=1 Lyndon Maither, The Most Intensive of Love happened to me when I was 23...in the form of a tax professor...my Queen of Wisdom, of Rightful, Respectable Adoration, and about as strong plutonic can be: a Sacred Place for me, The Mother of my Mind and Spirit (who taught me how to read, and to write, of a Act, and facts 'meeting it', right from Her start)...of my moral disposition.
https://www.youtube.com/watch?v=6jG8qcnicKI&list=RD6jG8qcnicKI&start_radio=1 When I had nothing, She gave it to me thru my inadvertant need and dedication to please Her - and I HOPE there's only one way to win a towering lawyer's heart: develope your mind - the 'Pure Addiction. [As my 'questions' she implicitly performed A+'s on I remember thinking, I'll do ANYTHING for her chuckles!, hoping She'd find me in Her Law Library whispering shyly to myself HERE I AM! like 'Amy Farrah Fowler of TBBT fame, writing, HER, two such good books NO ONE will hold a light to them. ...darn joke, what else was I to do..with what I had? I was 'deemed to be in That Library'...took me a year and a half to figure out I was LOST there too! ...maybe I still am eh.... ...errr... ok!!!?
https://www.youtube.com/watch?v=nRx-kk_opiI ...if I could take Your smile and chuckle [and obviously brains and accomplishments because], and go global...?
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<https://www.youtube.com/watch?v=Y0pdQU87dc8>] That, has lasted my life-time. As I too worked hard with what I had, and accomplished too with same. ...
https://www.youtube.com/watch?v=Y0pdQU87dc8&list=RDY0pdQU87dc8&start_radio=1 The Lady chuckled at my one-liner when I was sincerely interested in getting to know her (I projected out she'd be a Great lawyer, a lot of people go on to do that, when I wanted to be one, so, follow the Best you see: and, I'm very detailed. How do you like my books on tax jurisprudence?
<https://www.youtube.com/watch?v=BRYqNfHcJsE> , so ya, She walks like an Eygyptian... That respect prevaled towards all those who taught me all the way thru Concordia U.): I took my chance and worked, and lived a good life, fighting the Good fight, appreciating its beauty in peace at the end of all the strife I've lived. <https://www.youtube.com/watch?v=f7131IkiSCg> For us All. But, it all started with Her. <https://www.youtube.com/watch?v=HKh6XxYbbIc> Because when that's all you have, that's an awful lot. That's how you advocate for the community spirit and principles of your deceased parents - while honouring them (loyally settled in gratitude, where it all started and witnesses to my early life), survive on practically no money, truly be involved on best relations with practically everyone, forgive debt (your last 'money', to help that girlfriend/mortgagee), and ...share half an egg. <https://www.youtube.com/watch?v=RRLrKR6pOA8> We are all, but feathers on the breath of God. Everyone can be a reptile: you compelled me to be a mammal Kim...but I'm just so so tired. [When you go to study at a Cdn University, you're there to STUDY - you're not there to make your clique chuckle w/ your smart-ass insulence, only to LEARN, to improve your MIND - TO CONTRIBUTE, TO YOUR WHOLE SOCIETY and ADVANCE KNOWLEDGE (but what do I know eh, having had TWO books on advanced commonwealth tax case analysis after 6 yrs in E. Cdn best law libraries, AS I WAS FINISHING a mere BComm in Accountancy, accepted in two law faculty libraries, for Kim, as always) - so while you may not have the resources or brain-power to 'be the

best', you do tend to try to admire and respect your professors, remembering their syllables, hoping they'll remember you and you'll always have their basic guidance as you professionally mature. You're there to acquire maturity - by honestly immersing yourself in the milieu, as maturely as you can - w/out resentment/tongue-in-cheek or mere mouth honour (or worse). They're a COSMOPOLITAN 'World' where you meet and exchange thought on broad classes of issues with those from all parts of the World, not just those local. All true universities are. Concordia U. in Accounting was/is a GREAT university for that: it has no law program, let alone tax. Yet. Soon? <https://www.youtube.com/watch?v=oQ0oImqUZ4c>] And that guided me, since 1987, to try to fill the World w/ love (except for '93-'95), giving a 61 yr-old's worn out polluted body. I tried to document it, all along, as always. I left my mark, as fleeting emotive memories are the last to fade w/ a mental illness: strong bi-polarity from caring too much. <https://www.youtube.com/watch?v=MIVl6gkqRxU> This case compilation, meant to be d/loaded as merely a stepping stone to get you INTO as a mere intro to the case-stream, was put together in 2016. The law has evolved onwards, so use CANLII.org to acquaint yourself accordingly. Income tax is a cost of doing business in Canada. is a phrase I remember so well, from an accounting prof as she taught me the liability side of our Balance Sheet, a pro. [And you can ask Harris if there's almost ALWAYS an accrued tax liability, tho, maybe the NDP can try and still 'collect it' eh? I haven't forgot a thing about 'Concordia'.] <https://www.youtube.com/watch?v=KVl5kMXz1vA> I have thought all along that I was brought into my existence to honour and adore you - from what I perceived in you in 1987, to what you did through your life! All of you: my pillars of intergity and discipline. Probably to what you'll do to the end of it Kim: a STANDARD that I never saw again! You've been the most satisfying of Dreams! End of my day (and days) always aimed for that since nothing compares to you. And I now know that I'll probably never see you again, and I wouldn't recognize myself anyway: I brought back the World, not just some puny flash-in-the-pan gang. And you and your like have been the mastheads of my ships. On my LinkedIn I note that I abide by law, not business goals, because of you all that I met at Concordia U., as I spent so much time in your Libraries and ors. https://www.youtube.com/watch?v=N0tOm2mjWAw&list=RDN0tOm2mjWAw&start_radio=1 ...this gurl ain't no lawyer, just a singer looking for some bucks...! https://www.youtube.com/watch?v=Zs3pIvHhUq8&list=RDZs3pIvHhUq8&start_radio=1 (I wonder if Madonna would cheapen herself to unethically disenfranchise the US Treasury through an artificial tax argument, like Sting once did to the Cdn? Because the attitude and taste can be popularly attractive to those who don't have, What do you truly do with your money and the US IRC?)) https://www.youtube.com/watch?v=yWcGtLbLBxs&list=RDyWcGtLbLBxs&start_radio=1 Anti-fraud Professional, Proud, with the same accomplished smile (not grin), 38 yrs later. Yes, little did we know, that I take care of the promoters too....the whole slew. https://books.google.ca/books/about?id=z_fZEAAAQBAJ&redir_esc=y https://books.google.ca/books?id=crfSEAAAQBAJ&printsec=frontcover&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false I only know lines, where things meet - how parties actions were as they interacted: that's what I've studied since 1987... https://www.youtube.com/watch?v=_BlBA590sE though now I'm practically irrelevant, a bundle of known memories. [But, a line is a series of dots, and a dot can be an atom, with its characteristic electron elasticity, as you live in the pipe of a series of dots, intuitively sensing its 'ceilings and floors', curved or straight, ...as I first started getting up at 4:00 AM to redo calculus quizzes, before I met Kim, though 'back at school TO be a lawyer! this time!' (...when you don't know what one iz!). ~ ~ ~ 239 (1) Every person who has (a) made, or participated in, assented to or acquiesced in the making of, false or deceptive statements in a return, certificate, statement or answer filed or made as required by or under this Act or a regulation, (b) to evade payment of a tax imposed by this Act, destroyed, altered, mutilated, secreted or otherwise disposed of the records or books of account of a taxpayer, (c) made, or assented to or acquiesced in the making of, false or deceptive entries, or omitted, or assented to or acquiesced in the omission, to enter a material particular, in records or books of account of a taxpayer, (d) wilfully, in any manner, evaded or attempted to evade compliance

with this Act or payment of taxes imposed by this Act, or (e) conspired with any person to commit an offence described in paragraphs 239(1)(a) to 239(1)(d), ~ ~ ~ ...yes Kim and your Al Capone, he did go to jail for tax evasion. THERE ARE QUITE A FEW WHO GET CHARGED AND CONVICTED: YOU CAN LOOK THEM UP ON CANLII.org - like anyone!

<https://www.youtube.com/watch?v=EoA6HqLai-Q> ...but OUR law talks about co-conspirators too. And maybe we all need more R. vs. eBay and its progeny. 2008 FCA 141 More auditors and fines do pay for a lot - collecting \$38.12 or Bentleys AND leveraged, tasteless, sheds, tho what can our population sustain? Maybe our population needs to be clamped down on, as the little guys are always, ALWAYS, looking for their little loop-holes, but in the arena of our tax law, of YES or NO, only, who is more guilty and a contributor, he who offers or he who assents to or acquiesces? Bookkeepers swim in a sea of small business tax cheats out there (that's why I finally got back to picking up the CFE, for Cda), and that's where a vast amount of unsophisticated tax evasion occurs, since NO ONE wants to simply PAY THEIR, so called, DAMN TAXES, ridiculing those who have their own discipline to not cheat the Tax Man and sacrifice to NOT do it. But, you don't grow your country, any country, CHEATING its tax system!! REMEMBER THAT! BUT, I once wrote a bunch of books on tax law, and this is the one I put together on Collection / Enforcement / Prosecution. Just in case people didn't think I didn't know how, but never worked for the CRA as an employee. Grow a brain, discipline it to want more and add to it while you can, then maybe try your hand at adding to the milieu w/ your own: maybe yours will encompass the evolving, thankfully growing spirit thereof in your time too. Kim got me to study tax law, I merely got to make it my life-long study.

<https://www.youtube.com/watch?v=s1gr3KGxUjc> Kim Neufeld, CA only was a Sessional Tax I Professor in 1987 when I took her class, wanting to be a lawyer too. She moved on from it in her professional life, I stuck w/ it and focused perhaps too much wanting to specialize in tax, thus the reason to spend 5-6 yrs cloistered in Cda's Eastern Law and or. Libraries, where ideas meet, in front of Judges. I learned a lot there. And then I met Larry Jacobson teaching Professional Tax at Concordia, last class (Ya Kim, I'm 'that guy' who stuck around. I grew highly addicted to 'your magic'...that's my 'personal mortgage' to you: owed into perpetuity. An Ode to a Very Very Particular 'Law' Professor: who gave me a SPECTACULAR honest hard-working life...and got me to 'pay my dues, early'.) This is why you shouldn't argue and BE PATRIOTIC as a bookkeeper/client/business-man: if you prosper, contribute! THE MONEY HAS TO COME FROM SOMEWHERE!!! <https://www.youtube.com/watch?v=pdNRNDrgKTE> (In my idealist World there's hardly any 'what's mine is mine: what's yours is yours': I don't like hogs or extreme capitalism - just contributions to everyone else.) I could just as easily show you vids on our health care system, since we do have to pay for that: In fact, why don't you inform yourself by looking up some shorts on Youtube. But sorry, We tax the wine too!...better than poisoning yourself operating a basement coke-bottle still... It was Kim who set me off on this path of, God knows, World.... YOU TOO, GET TO HELP BUILD A COUNTRY! As advised by the Person at the Podium: you're just as important as they are, but they have far broader responsibilities... You have a far more narrow scope of responsibilities: work if you can w/out mental/physical disability, don't break the laws of the country to draw our resources in our courts and prison, and pay YOUR TAXES: that's all, NOTHING compared to an elected official carrying the yoke of a public office. In other words, be a simpler consuming constructive citizen. So, don't complain about the quality of the wood or the size of the nails...just get busy. Since IT IS The Best Deal In Your Life, for what others, professionally and legally compliant and caring, use it to Your Benefit! [I once spent the better focus of my life in the taxation of trusts and estate planning, heard the phrase where there's a will there's a way. Have you? BTW, that got me pretty far. Where can your will lead you!? [IF YOU SPENT AS MUCH TIME SCHEMING TO NOT PAY TAX ON ACTUALLY MAKING THE MONEY JUST IMAGINE WHERE YOU'D BE, eh?]] Keep applying, your thoughts and 'keep your stick on the ice'.]

<https://www.youtube.com/watch?v=PXzauTuRG78> <https://www.youtube.com/watch?v=KVL5kMXz1vA> <https://www.youtube.com/watch?v=cPtMgsN8Tpo> This is what making studying tax gave me: am I qualified yet? <https://www.youtube.com/watch?v=i79X9qb7eQ8> START, with TAX!! If you want to

study law, anywhere in this World, sharpen your mind with tax law. As you fall endlessly in love with your Teacher. From there you'll be able to reach out to ors.

https://www.youtube.com/watch?v=yf12NEW8wPk&list=RDyf12NEW8wPk&start_radio=1
 Volunteer to always collect and pay: Don't cheat and don't let others!

<https://www.youtube.com/watch?v=IsoqRvYqWDg> After all, do you like the condition of this country? Its homeless camps, its food programs, its small business environment, its entrepreneurial environment, its academic environment, its EFFICIENCY and its TRADE w/ The World, its VERY HUMANITY? We have great dreams in Canada: and we can systematically work towards realizing them, individually, jointly, or en masse. BUT, the government NEEDS its money - BECAUSE IT'S - ALL OF US - OUR MONEY! Would you stop a purse-snatcher, NOT house a wild-fire victim when you could, NOT respect law enforcement when respomding, NOT CONTRIBUTE when it would be such a great warming experience, for everyone? PAY YOUR TAXES! It's a MORAL OBLIGATION! On each and every one of us! Complain all you want about what they do with it - THERE ARE PLENTY OF CHECKS AND BALANCES on that - BUT THE SYSTEM WORKS. Do YOU manage YOUR resources as well!!? https://www.youtube.com/watch?v=sSN__MSiqsM So please don't grow cynical: just CONTRIBUTE, HONESTLY. AND, BE PROUD OF IT. There is no Limitations on tax evasion - it's an indictable: it's a CC offence and it's a very slippery slope when you start, and you don't want to be looking back 10 years, etc. when a junior investigator gets the bit between his teeth in your life, and they have all the time in their World and resources to do it: THEIR CALLING, honing it all along thru experienced supervision! As I have myself seen spoken, the CRA can tell you how much sliced bread costs, in Nova Scotia - we have the best databases in the country. Better not lie to him (now I know why he was smiling so much) - and net worth assessments can be acute - down to \$100.

<https://www.youtube.com/watch?v=zliA4SM3LEY> <https://www.youtube.com/watch?v=rY0WxgSXdEE>
<https://www.youtube.com/watch?v=cyZdgmBzguk> This tome of case compilation was meant for you to read, thoroughly, and Yes, I did read them, like you should too: there are no short-cuts to developing your mind. KNOW THE LAW! And follow it! Since in your hands money, individually, is, while rare and squeezed, it's much more useful to the experts who enact and adminiter our laws. Our ITA law has moved on from this, thankfully CRA's ability to collect has been honed to high finess to ferret out tax cheats/advisors. Perhaps it's just a question now of having more acute collection capacity/technique, court capacity and jails, since why so many...Why So Few!!? I've seen my share of tax cheats and larger fraud artists in my life: when do we all say ENOUGH IS ENOUGH, and collect! WITHOUT a glitter in our eyes...since there's only ever One truth, with all its contributing attendant reason: it's OUR money too! I was noting on LinkedIn a populace webite the other day that someone was criticizing the CRA for sending out a FORM 38.12 collection letter. Everyone 'jumped on and laughed' unfortunately. No one commented about when that same process spending that same stamp and envelope sends out a demand letter for \$480,000 or \$3,800,000 'coz then you know you've garnered the attention of The Whole Glory of Our Processes and - Our - Teams. And this is why this book is about collection etc thereof. It was composed a long time ago, but its principles, its processes and committed people remain the same: Thankfully for us all. Not much gets by the CRA: we rely on them for the collection of our funding, so why cheapen yourself, needing it all, when your parents didn't bring you into this World to NOT contribute if you could, legally, and you have a great chance to be a simple warmly-hearted philanthropist: legal and settled? Tax evasion is ILLICIT! It's A LIE you're perpetrating on the World and it cheapens you - you're CHEATING the application of the King's statute/regs to YOURSELF and your OBLIGATIONS to those who don't (how would you like it if EVERYONE, everyone, did that to you? - just like you would stealing a purse or running a traffic signal, thinking You're more important and the law doesn't apply.): like your first tasting of a environment that you think you can handle as EVERYONE is telling you to NOT! I've met MANY who think they can stop some day, but they become addicted: after all A little pinch here won't hurt? when it's THEFT, on EVERYONE! And the line is fine, but don't go near it, since I have met enough who can't control themselves. [That all leads to an underground economy and more illegalities 'once that ball gets rolling'. Wanta go there? For yourself and your fellow stranger?

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