

PART I : INDIVIDUAL INCOME TAXATION

1. Overview (Filing) & 2. Payment of Taxes

問題編（計6問）

1. CPA-05302 Released 2006 ☐

In evaluating the hierarchy of authority in tax law, which of the following carries the greatest authoritative value for tax planning of transactions?

- a. Internal Revenue Code.
- b. IRS regulations.
- c. Tax court decisions.
- d. IRS agents' reports.

2. TAC Original ☐

Which of the following statements is true regarding the tax return filing requirements for an individual taxpayer who dies during the current tax year?

- a. No individual income tax return need be filed for the year of their death.
- b. An individual income tax return should be filed prior to the end of the year (December 31) of their death.
- c. An individual income tax return should be filed within 6 months of the date of death.
- d. An individual income tax return should be filed by April 15 of the year following their death.

3. CPA-02084 ARE R98 #4 (Adapted) ☐

Krete, an unmarried taxpayer with income exclusively from wages, filed her initial income tax return for the 20X2 calendar year. By December 31, 20X2, Krete's employer had withheld \$16,000 in federal income taxes and Krete had made no estimated tax payments. On April 15, 20X3, Krete timely filed an extension request to file her individual tax return and paid \$300 of additional taxes. Krete's 20X2 income tax liability was \$16,500 when she timely filed her return on April 30, 20X3, and paid the remaining income tax liability balance. What amount would be subject to the penalty for the underpayment of estimated taxes?

- a. \$0
- b. \$200
- c. \$500
- d. \$16,500

4. CPA-02098 ARE May 95 #19 (Adapted) □□

Chris Baker's adjusted gross income on her 20X4 tax return was \$160,000. The amount covered a 12-month period. For the 20X5 tax year, Baker may avoid the penalty for the underpayment of estimated tax if the timely estimated tax payments equal the required annual amount of:

- I. 90% of the tax on the return for the current year paid in four equal installments.
- II. 110% of prior year's tax liability paid in four equal installments.
 - a. I only.
 - b. II only.
 - c. Both I and II.
 - d. Neither I nor II.

5. CPA-04751 Released 2005 □□

A CPA's adjusted gross income (AGI) for the preceding 12-month tax year exceeds \$150,000. Which of the following methods is (are) available to the CPA to compute the required annual payment of estimated tax for the current year in order to make timely estimated tax payments and avoid the underpayment of estimated tax penalty?

- I. The annualization method.
- II. The seasonal method.
 - a. I only.
 - b. II only.
 - c. Both I and II.
 - d. Neither I nor II.

6. TAC Original □□

In which of the following cases *may* a penalty be charged for underpayment of estimated taxes if their tax liability for the current year exceeds their estimated tax payments:

- a. The taxpayer had no tax liability for the prior year.
- b. The taxpayer's total estimated tax liability for the current year was less than \$1,000.
- c. The taxpayer had an Adjusted Gross Income of \$100,000 for the prior year, and they paid 100% of their prior year's tax liability in estimated payments.
- d. The taxpayer's Adjusted Gross Income for the prior year was \$180,000, and they paid 100% of their prior year's tax liability in estimated payments.

直近7年分のAICPAリリースMC問題は、
あえて当問題集巻末に年度ごとに分けて掲載しているが、**PART I 第1&2章**に対応する問題は以下となる。

Released 2011 (p.143～) ⇒ Q2

Released 2012 (p.149～) ⇒ Q24

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解答編

1. CPA-05302

Note: This question is addressed in your Appendix D text materials (Becker, R1-61). The topic has yet to show up on the exam as far as we are aware, and if it ever did, we are confident that our students would be able to respond correctly over 85% of the time without any guidance. The answer is rather obvious. Just by looking at the answer options, you will immediately notice that Option A is presented in title case. This would be a quick sign that it may be the correct response. Further, we suspect that most students would narrow the options down to "a" or "b" by simply using common sense. While we are confident that our students would fare well on this question if it appeared on their exams, we present the following detailed explanation of the answer options.

Choice "a" is correct. According to the IRS's website under Tax Code, Regulations and Official Guidance, the "federal tax law begins with the Internal Revenue Code (IRC), [which was] enacted by Congress in Title 26 of the United States Code (26 U.S.C.)." The IRC holds the most authoritative value.

Choice "b" is incorrect. According to the IRS's website under Tax Code, Regulations and Official Guidance, the IRS regulations or "Treasury regulations (26 C.F.R.)-commonly referred to as *Federal tax regulations*-pick up where the Internal Revenue Code (IRC) leaves off by providing the official interpretation of the IRS by the U.S. Department of Treasury." Regulations give directions on how to apply the law outlined in the

Internal Revenue Code. Regulations have the second most force and effect, second only to the IRC.

Choice "c" is incorrect. Tax court decisions interpret the Internal Revenue Code. They do not have the authority of the IRC.

Choice "d" is incorrect. The reports of IRS agents are used to report on specific taxpayer situations. IRS agents' reports apply the Internal Revenue Code, IRS regulations, and other forms of authoritative literature, but they do not hold the value that the IRC, the IRS regulations, or even tax court decisions have.

【ポイント解説】

出題トピック	Internal Revenue Code
対応する章	Overview (Vol.1テキスト p.1)

- I . Internal Revenue Code
(内国歳入法)
- II . Federal Tax (IRS) Regulation
(連邦税法施行規則)
- III . Tax Court Decisions
(租税裁判所の判例)

2. TAC Original

Choice "d" is correct. A final individual income tax must be filed on behalf of a taxpayer who dies during the tax year. This is filed by the executor of the estate. It is due on the same date that the tax return would have been due if the taxpayer had not died. Therefore, as most individual taxpayers are calendar year taxpayers, the tax return will be due on April 15 of the year following the taxpayer's death.

【ポイント解説】

出題トピック	Filing
対応する章	PART I 第1章

納税者が年度の途中で死亡した場合も、1月1日から死亡日までの所得を計算して申告義務があれば申告と納税が必要となる。Form1040の申告期限は通常の場合と同様で翌年の4月15日まで。

※ PART VII Gift and Estate Taxation 第3章で学習するが、連邦相続税申告書 (Form 706 : Estate Tax Return) の申告期限は、死亡後9ヶ月以内となっている。

3. CPA-02084

Choice "a" is correct. Provided the taxes due after withholdings were not over \$1,000, there is no penalty for underpayment of estimated taxes. Note that there would be a failure to pay penalty on the \$200 that was not paid until April 30, but this is a separate penalty. Choice "b" is incorrect. This \$200 would be subject to a failure to pay penalty, but if the balance due after withholdings is not over \$1,000, there is no penalty for underpayment of estimated taxes. Choice "c" is incorrect. If the balance of tax due after withholdings is not over \$1,000, there is no penalty for underpayment of estimated taxes. Choice "d" is incorrect. The penalty for underpayment of estimated taxes is not assessed on the full amount of the income tax liability, only the unpaid amount after withholdings to the extent it exceeds \$1,000.

【ポイント解説】

出題トピック	Estimated Tax Payment
対応する章	PART I 第2章

申告納税額が\$1,000未満なので、「予定納税の過少納付（及び源泉徴収不足）による罰則金 (underpayment penalty ; 前払不足のペナルティ)」は課せられない。PART I 第1章で学習した「納税不足による罰則金 (tax delinquency penalty)」とは異なるので注意しよう。

4. CPA-02098

Choice "c" is correct. Both.

- I. Payment of 90% of the tax on the return for the current year avoids the penalty for underpayment of estimated tax.
- II. Payment of 110% of the prior year's tax liability avoids the penalty for underpayment of estimated tax when the taxpayer's AGI from the prior year exceeds \$150,000.

Note: Payment of lesser of the above two will provide "safe harbor" to the taxpayer.

【ポイント解説】

出題トピック	Estimated Tax Payment
対応する章	PART I 第2章

前年度の AGI が15万ドルを超える高額所得者の場合、a) 当年度の納税見込額 (← 実際の所得 : **actual income method** または年換算法に基づいた所得 : **annualized income method** をベースに計算する) の 90% もしくは b) 前年度の納税額 (← **prior year method** という) の110%のいずれか小さい金額まで所得税を前払いしておけば、underpayment penalty (前払不足のペナルティ) を回避することができる。

Baker 氏の前年度の AGI は16万ドルであるため、上記に該当する。なお、いずれかなので Both。

5. CPA-04751

Choice "a" is correct. In computing the amount of estimated payments due, an individual taxpayer may choose between the annualized method (90% of current year's tax), or the prior year method (100% of last year's tax) unless the taxpayer's AGI exceeds \$150,000 then they must use 110% of last year's tax. Therefore, the taxpayer in this example can use the annualized method. The seasonal method is not permitted.

【ポイント解説】

出題トピック	Estimated Tax Payment
対応する章	PART I 第2章

前問の解説を参照のこと。annualized income method = annualization method ともいう。

※ 本試験対策上、**seasonal method** が正解となることはないだろう。そのため、テキストでは解説していない。

6. TAC Original

Choice "d" is correct. No penalty for underpayment of estimated taxes will be charged if the taxpayer had no tax liability for the prior year, or the taxpayer's total estimated tax liability for the current year was less than \$1,000, or the taxpayer paid 100% of their prior year's tax liability as estimated taxes. However, if a taxpayer's AGI is greater than \$150,000, they must pay 110% of their prior year's tax liability in order to ensure that they do not pay a penalty. Thus, if a taxpayer who has an AGI of over \$150,000 for the prior tax year pays 100% of their prior year's tax liability they may be subject to a penalty if their actual tax liability exceeds their estimated tax payments.

出題トピック	Estimated Tax Payment
対応する章	PART I 第2章

前年度の AGI が15万ドルを超える高額所得者の場合、a) 当年度の納税見込額の 90% もしくは b) 前年度の納税額の110%のいずれか小さい金額まで所得税を前払いしておけば、underpayment penalty（前払不足のペナルティ）を回避することができる。

選択肢"d"：納税者氏の前年度の AGI は18万ドルであるため、上記に該当するが、100%しか所得税を前払いしておらず、underpayment penalty（前払不足のペナルティ）が課される。