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Service income \$25,000 Gain on the sale of an asset \$1,500 Interest on accounts receivable \$3,000 (A) \$25,000 (B) \$26,500 (C) \$28,000 (D) \$29,500. Key: C References: IRS, Tax Guide for Small Business Publication 334, Chap 5, pgs. 20-27; Instructions for Schedule C (Form 1040), Pg. C-5. 10.

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An abatement @75% is available, hence, the service tax would be charged on 25% of the Gross amount charged from customer. Presently, the Service Tax rate is 10% plus 2% education cess and 1% SAH education cess, making it 10.30%, hence, effective service tax on the said service comes to 2.575% (25% of 10.30%) upto Mar 31, 2012.

Sales Tax, VAT, TDS, Income Tax, Service Tax Questions ...

References: Publication 17, Chapter 33, Child Tax Credit/Credit for Other Dependents, pgs. 214-215. 12. A child is subject to kiddie tax in the current year if: (A) The child is required to file a tax return and he or she files a joint return for the year (B) The child is under age 18 at the end of the tax year

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