

# SAMPLE COURSE - INCOME TAX FOR INDIVIDUALS FINAL EXAM

The following exam will not be graded. It is attached only for your convenience while you read the course text. To access the exam to be submitted for grading, go to your account and select Take Exam.

1. **What is the standard deduction for a 65 year old individual who files as single:**
  - A. \$12,200
  - B. \$13,500
  - C. \$13,850
  - D. \$24,400
  
2. **For 2019, what is the maximum estate and gift tax exemption for an individual taxpayer:**
  - A. \$5.0 million
  - B. \$5.5 million
  - C. \$11.4 million
  - D. \$22.8 million
  
3. **During 2019, what is the standard mileage rate for operating your car for charitable purposes:**
  - A. 14.0 cents a mile
  - B. 18.0 cents a mile
  - C. 20.0 cents a mile
  - D. 58.0 cents a mile
  
4. **Filing Form 4868, *Application for Automatic Extension of Time to File U.S. Individual Income Tax Return*, provides an automatic extension to file of how long:**
  - A. 3 months
  - B. 6 months
  - C. 9 months
  - D. 1 year
  
5. **Generally, when is a taxpayer's filing status as either married or unmarried determined:**
  - A. on the date the taxpayer files his or her return
  - B. on the first day of the tax year
  - C. on the last day of the tax year
  - D. on April 15th of the tax year