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through September 30, 2012. The corporation must file a short-period tax return for its first tax year.<sup>3</sup> From then on, its tax returns will cover a full 12-month period. The last year of a corporation ' s life, however, also may be a short period covering the period from the beginning of the last tax year through the date the corporation ceases to exist.  
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(Pope/Anderson/Kramer) Chapter C2 Corporate Formations and Capital Structure. 1) A sole proprietor is required to use the same reporting period for both business and individual tax information.  
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(Pope/Anderson/Kramer) Chapter I1 An Introduction to Taxation. 1) The

federal income tax is the dominant form of taxation by the federal government.  
Answer: TRUE. Page Ref.: I:1-2. 2)  
The Sixteenth Amendment permits the passage of a federal income tax.  
Answer: TRUE. Page Ref.: I:1-2  
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