

15 Hour Continuing Education Exam  
Federal Exam Questions  
Student Copy

Publication 901: U.S. Tax Treaties

Assume all questions refer to tax year 2006 unless specifically stated otherwise.

1. Publication 901 does all of the following except \_\_\_\_\_.  
[2]

- A. tell whether a tax treaty between the U.S. and a particular country offers a reduced rate of U.S. income tax
- B. tell whether a tax treaty between the U.S. and a particular country offers a complete exemption from U.S. income tax
- C. provide tables with the countries that have income tax treaties with the U.S., and the tax rates on different kinds of income
- D. offer complete information on all provisions of every income tax treaty

Publication 556 Examination of Returns, Appeal Rights, and Claims for Refund

9. According to the I.R.S., returns are chosen for examination in all of the following manners except \_\_\_\_\_. [1, 2]

- A. special order of the executive branch
- B. computerized screening
- C. random sample
- D. income document matching program

Publication 526 Charitable Contributions

24. You can deduct your charitable contributions only if you make them to a qualified organization. An organization must be organized and operated for which of the following purposes in order to be considered a qualified organization: [2]

- A. Religious
- B. Charitable
- C. Literary
- D. Any of the above