

2010 NON PAYROLL TAX QUIZ

1. T F You need to apply for a Federal EIN (Employer Identification Number) if you are required to file excise, alcohol, tobacco, or firearms returns.
2. T F Under new law (after May 8, 1997) the EIN number for terminated partnerships may continue to be used by a partnership if the partnership terminates because at least 50% of the total interests in capital and profits was sold or exchanged within a 12 month period.
3. T F Change from “C” corporation to “S” corporation requires a new EIN.
4. T F If taxpayer becomes the owner of a corporation by acquiring the stock of the corporation, he/she may continue to use the corporation EIN.
5. T F Application for Registration form 637 should be filed with IRS service center where business entity is registered
6. T F After taxpayer has filed a registration form 637, the application must be approved before taxpayer is approved for any activity and could result in an “on site” inspection without any advance notice.
7. T F You must register for excise taxes if you are a **buyer** of sport fishing equipment for resale.
8. Which of the following must file form 11-C for registration for wagering:
 - a. An employee who accepts wagers on behalf of employer
 - b. A lodge officer who accepts purchases of drawing tickets on a lodge drawing where the profits are going to the lodge charity fund
 - c. A manager of runs a “lottery” game at his establishment and pays the winners immediately while all “betters” are still present.
9. T F Registration for Wagering must be filed **before** wagers are accepted.
10. T F A new registration for Wagering must be filed within 30 days after the day taxpayer admits new members to a firm or partnership.
11. T F Registration for Wagering is filed with IRS at the Ogden Utah service center if you are an Oregon business operation.
12. T F Tax on wagering is filed on form 11-C
13. T F Payments of excise taxes are paid to Internal Revenue Service.

NON PAYROLL TAX QUIZ

14. T F Ozone-depleting chemicals used in manufacturing of any mixture is subject to excise tax.
15. T F Excise taxes are assessed on local telephone service.
16. T F Transportation of persons by air if to and from rural airports in 7.5% of the amounts paid.
17. T F Transportation of persons by air (except rural airports) is based on a percentage of the fare charged.
18. T F Transportation of property by air is the same rate as transportation of persons by air.
19. T F If air travel begins and ends in Alaska, the fee is \$12 per person and applies to all departures and arrivals.
20. T F Anyone who purchases gasoline for gasohol production at one of the reduced rates and fails to blend the gasoline with alcohol is subject to additional tax.
21. T F Retail tax on trucks, trailers and semitrailer chassis and bodies and tractors is 12% of the sale price on sales of such equipment to dealer for resale.
22. T F Value of tires sold with first retail sale of a tractor unit is not excluded from the 12% retail tax on such equipment.
23. T F Ships passenger tax is imposed on the passengers who travel by ship.
24. T F Bill purchased a large yacht that has several staterooms and can comfortably accommodate 10 people. He and his wife invite 8 friends for a cruise of two weeks in the Bahamas. Bill must collect ship passenger tax on the 8 people.
25. T F Luxury tax expired 12/31/02.
26. T F A retail sale tax is applicable to highway type tires.
27. T F Carl imports fishing poles from Japan and sells them to customers in his sporting goods store. He must charge the customer 10% of the sales price they pay him.

NON PAYROLL TAX QUIZ

28. T F Components used in manufacture of arrows is subject to 11% excise tax.
29. T F Alice bought a gas guzzler vehicle in Germany last year and had it shipped to the United States. She does not use the car in business and will never, ever do this again! She must file a gas guzzler tax form each year she owns the car.
30. T F Heavy vehicle tax applies to all large trucks and busses and is due before the truck or bus can be operated.
31. T F Non profit volunteer fire departments are allowed a reduced rate for Highway Use tax.
32. T F Kiddie-Garden day care service provides a school bus (owned by the day care operation) to pick up and take home the children. The bus is exempt from Highway Use tax.
33. T F Form 2290 for Highway Use tax is generally due January 31.
34. T F Highway use tax rate is reduced by 10% for logging vehicles.
35. T F Highway use tax may be “suspended” if vehicles are expected to be used on public highways for 5,000 miles or less (7,500 for agricultural vehicles)
36. T F Highway use tax is prorated for first year.
37. T F If you get involved in any way with manufacture, importing, or exporting firearms, ammunition or implements of war-you need to file registration forms with ATF
38. T F Licenses and permits are required in Oregon for operation of refrigerated lockers.
39. T F You must apply for a license (individually) if you work as a Livestock weigher.
40. T F You must obtain an Oregon permit before creating noise above certain levels.
41. T F Auctioneer **trainees** are governed by Oregon State Board of Auctioneers.
42. T F Airport/heliport site approval is required by Oregon State Board of Aeronautics.
43. T F Manicurists are not regulated by Oregon license law.

NON PAYROLL TAX QUIZ

44. T F The Oregon State Board of Pilot Commissioners governs airplane pilots operating private air services in Oregon.
45. T F Oregon State Dept of Consumer Affairs is the governing agency for elevator safety.
46. T F Oregon State Engineer is the governmental agency governing Water Well contractors.
47. T F Sale of Travelers Checks and Money Orders is governed by the Oregon State Financial Institution Division.
48. T F Registration of a log brand is governed by the Oregon Loggers Association.
49. T F Taxidermists are governed by Oregon State Game Commission.
50. T F You must obtain a permit from Oregon State Fish and Wildlife division if you plan to place explosives in waters while constructing your personal bridge across an Oregon stream.
51. T F Plumbing and plumbing contractors are governed by the Builders Board.
52. T F Oregon Board of Health is the governing agency for Day Care Centers.
53. T F Oregon State Bureau of Labor governs employment agencies.
54. T F Landscape architects are governed by the Oregon State Board of Architect Examiners.
55. T F Permit for geothermal exploration on state lands is issued by Oregon State Dept. of Geology and Mineral Industries.
56. T F Naturopathic physicians are governed by their own Board of Examiners.
57. T F Physical therapists are governed by Oregon State Board of Nursing
58. The Oregon Racing Commission governs:
- a. Auto racing
 - b. Horse racing exercise boys
 - c. Foot racing competitions

NON PAYROLL TAX QUIZ

59. T F Timeshare and campground sales promotions must register with the Oregon State Real Estate Agency.
60. T F You **MUST** have a license to prepare tax returns for a fee in Oregon.
61. T F Radio systems used for logging operations must be registered with Oregon State Dept. of Forestry.
62. T F You must obtain a permit to change land use within one mile of a scenic waterway.
63. T F Any carrier (common or contract) transporting persons or property in Oregon for hire must have PUC authority and is subject to PUC safety, insurance and highway use requirements with no exceptions
64. Which of the following is exempt from PUC authority?
- a. Taxi Cab operations
 - b. Log trucking
 - c. Delivery service
65. T F All persons requesting PUC authority in Oregon must have intrastate for hire vehicles inspected
66. T F If carrier intends to transport COD shipments, a COD bond must be filed with the PUC commissioner.
67. T F Another carrier can protest an application for PUC authority and require the applicant to be subject to public hearing.
68. T F Eugene, Oregon requires a business application fee of \$25 for a detective/security **agency**, plus bonding and insurance
69. T F Personal property taxes are assessed in Oregon on all personally owned property and everyone should be paying them.
70. T F Inventories are subject to personal property tax in Oregon.
71. T F Multnomah County Business Tax must be paid by partnerships and S corporations and can **not** be passed through to partners/shareholders.
72. T F Sales of personal property bought for household or personal use are exempt from Multnomah County Business Income Tax

NON PAYROLL TAX QUIZ

73. T F Tri County Metropolitan **Self Employment** Tax is assessed on all self employment earnings of taxpayers doing business or providing services in the Tri Met District.
74. T F Compensation for performing religious services independently in Multnomah County area is subject to the self employment tri met tax.
75. T F Lane S .E. Transit tax follows the same rules as Metropolitan Tri Met Tax but is assessed on self employed individuals generally in Lane County.
76. T F **Every** business starting in Washington must register to get all pertinent information on collecting, reporting and paying all the necessary State taxes.
77. T F Charitable organizations are governed by Dept of Licensing in Washington
78. T F Storage warehouses are governed by Dept of Utilities and Transportation in Washington.
79. T F If you engage in business in California and sell or lease merchandise, vehicles, or other tangible personal property that is subject to sales or use tax, you must have a “Seller’s Permit”
80. T F Making taxable sales without a valid permit in California is a felony.
81. T F California sales tax is levied on the **retailer**
82. T F Anyone who makes more than one retail sale within a 12 month period in California is a “retailer” and therefore subject to sales tax.
83. T F California **use tax** generally applies to purchases made **outside** California for use within California.
84. T F Retailers soliciting orders through telecommunication or television are considered to be engaging in business in California and are subject to use tax.
85. T F California law presumes that any automobile brought into California within 30 days from date of its purchase is subject to Auto tax.
86. T F Sales for resale are exempt from California sales tax.
87. T F California sales tax is assessed on linen supplies under a laundry service contract.

NON PAYROLL TAX QUIZ

88. T F Merchandise inventory sold with a sale of business is generally not subject to sales tax at time of transfer.
89. T F Under Bradley Burns law- all retail sales are deemed to occur at the place of business of the **seller**. It is immaterial that title to the property may pass in a city or county which has no sales or use tax.
90. T F Racehorse tax on racehorses is based on amount of winnings.
91. T F California allows a credit against sales tax for sales or use tax paid to another state.

2010

Transfer your answers to the Answer Page(s)

Submit only your answer sheet.

Email: tax-ed@tax-educators.com

TOLL FREE VOICE or FAX: 866-755-2853

or

Voice: 541-915-4915

**Mail: Tax Educators
31869 Herman Rd.
Coburg, OR 97408-9483**