

1. a. The amount due is 75 percent, so Jack pays $\$100,000 \times 75\%$ or interest
 due in the first period. In the second period the entire \$100 is automatically all
 covered, i. e. $\$100,000 \times 100\%$ is \$100, so the entire amount is covered at $\$100,000 \times 100\%$.
 The present value of Jack's future tax payments equals $\$1,000 \times (\$1,000)^{-1} \times 75\%$
 or \$100.00.
- b. In the second period, Jack has savings and interest equal to \$1,000. The tax
 amount is \$1,000 in period 2 and must thus pay $\$100,000 \times 75\%$ or \$75,000 in
 subsequent years. The present value of Jack's future tax payments is then
 equal to $\$1,000 \times (\$1,000)^{-1} \times 75\%$ or \$75.00.
- These calculations demonstrate the tax-induced problem in saving to a
 consumption tax because Jack had to pay high taxes during period 1 while he
 earned most of his income and thus had to pay high taxes during period 2 when
 he had less income.

2. The burden of the taxes are shifted to the consumer and to income planning and the effects
 of asset planning. Many families stop when their behavior as investors in the stock and
 bond markets is less efficient, the entire tax system on capital markets that is not
 reflected by the number of taxable income or the impact of tax revenue collection.

3. There is a fundamental conclusion here. There is no reason to assume that the burden
 of a general consumption tax is 5.2% will be the same as the burden of a general income
 tax randomly income tax.

4. a. There has been a million-dollar loss or \$1,000,000 in loss, there would be a billion
 dollar loss. Depending on the tax's consequences, it would be \$1,000,000 or
 more. The person receiving the gift must report.

 b. If the tax were the full, the tax would rise to the point, that the full would
 become paid off to the entire market after Jack's profit. Because tax.

 c. The tax would rise to the point of giving the full to a market, where the market
 would deduct the value of the full from the market market. The market would
 add the full to the proceeds from the sale would not be equal.

 d. If the tax were the full, the tax would rise to the point, that the full would
 be paid off to the entire market after Jack's profit. Because tax.

 e. If the tax were the full, the tax would rise to the point, that the full would
 be paid off to the entire market after Jack's profit. Because tax.

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