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answer for each of the  
following questions:

\_\_\_\_\_ 1. The IRS, as  
an administrative  
agency, is responsible  
for: a. formulating and  
interpreting the tax  
laws b. interpreting

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and enforcing the tax  
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2 Multiple Choice  
Choose the best  
answer for each of the  
following questions:

\_\_\_\_\_ 1. Which of the

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following statements  
describes the tax  
research process? a.  
It is strictly linear. b. It  
requires mechanical  
skills combined with  
critical thinking. c.

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QUESTIONS 3-1. The

three statutory

sources of the United

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are the Constitution,  
various tax treaties,  
and the Internal  
Revenue Code. Page  
86 3-2. In Pollock v.

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