Part 1

Choose the concept that is described in each example below. Write the letter of the correct response in the space provided.

1. This was first approved during the Civil War.
   A. ability to pay
   B. federal income tax
   C. progressive tax
   D. unconstitutional
   E. voluntary compliance

2. The Supreme Court once described the income tax as this.
   A. ability to pay
   B. federal income tax
   C. progressive tax
   D. unconstitutional
   E. voluntary compliance

3. The earliest income tax was this type.
   A. ability to pay
   B. federal income tax
   C. progressive tax
   D. unconstitutional
   E. voluntary compliance

4. The government relied on this to collect taxes.
   A. ability to pay
   B. federal income tax
   C. progressive tax
   D. unconstitutional
   E. voluntary compliance

5. This is one way to determine that a tax is fair.
   A. ability to pay
   B. federal income tax
   C. progressive tax
   D. unconstitutional
   E. voluntary compliance
Part 2

Read the questions below, and write the correct answer in the space provided.

1. Which amendment to the Constitution gave the government the right to collect income tax—Sixteenth, Seventeenth, or Eighteenth? Sixteenth

2. How does the federal government get people to pay their taxes—through voluntary compliance or by ability to pay? Voluntary Compliance

3. How does the government figure that a tax is fair—by basing it on ability to pay or on the need for revenue? Ability to pay

4. What was the most pressing reason for passing the federal income tax in 1862—fairness or revenue? Revenue

5. What was a reason for reinstating the federal income tax in 1913—fairness or to influence behavior? Fairness

Part 3

Match the event from tax history to the date the event took place. Write the letter of the correct dates on the lines provided.

Answer Key:
A. 1862
B. 1872
C. 1909
D. 1913
E. 1895

D The Sixteenth Amendment is ratified

E The income tax is considered a violation of the Constitution

A An income tax is proposed in order to raise revenue during the Civil War

B The Civil War federal income tax is repealed

C The Sixteenth Amendment is proposed