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Federal Tax Law LEARNING OBJECTIVES After completing Chapter 1, you should be able to: 1. Realize the importance of revenue needs as an objective of Federal tax law. 2. Appreciate the influence of economic, social, equity, and political considerations on the development of the tax law. 3.

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all federal tax receipts, while corporate income tax receipts have fallen drastically since the 1940s. II. Tax Terminology [The Tax Structure p. 1-5] A. Tax rates can be structured to yield a: 1. Proportional tax: The rate of tax remains constant over the tax base; 2. Progressive tax: Tax rates increase as the tax base grows larger; or, 3.

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2017 Publication 17 - Internal Revenue Service

Tax Symposium West Move forward with confidenceâ€”State implications of tax reform April 30-May 2, 2018. Tax Reform & Pass-Through Entity ... â€œVirginia â€œConformity to the IRC in effect on February 9, 2018 but limits conformity to federal tax reform legislation to 2017 tax year only.

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