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Sumber: James W. Pratt dan Willian N. Kulsrud, Federal Taxation, Dame Publication, 1998, hal. 2-27. Pengadilan Tingkat Pertama (Trial Court)1. US Tax Court. Adalah suatu pengadilan yang hanya menangani sengketa perpajakan, di mana para hakimnya dibekali dengan keahlian perpajakan yang sangat profesional.

Kedudukan Pengadilan Pajak Di Berbagai Negara | Ortax ...

The alternative minimum tax (AMT) is a supplemental income tax imposed by the United States federal government in addition to baseline income tax for certain individuals, corporations, estates, and trusts that have exemptions or special circumstances allowing for lower payments of standard income tax. AMT is imposed at a nearly flat rate on an adjusted amount of taxable income above a certain ...

Alternative minimum tax - Wikipedia

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