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CHAPTER 3 COMPUTING THE TAX SOLUTIONS TO PROBLEM MATERIALS

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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