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Income taxes in the United States are imposed by the federal, most state, and many local governments. The income taxes are determined by applying a tax rate, which may increase as income increases, to taxable income, which is the total income less allowable deductions. Income is broadly defined. Individuals and corporations are directly taxable, and estates and trusts may be taxable on ...

Income tax in the United States - Wikipedia

Tax protesters in the United States advance a number of constitutional arguments asserting that the imposition, assessment and collection of the federal income tax violates the United States Constitution. These kinds of arguments, though related to, are distinguished from statutory and administrative arguments, which presuppose the constitutionality of the income tax, as well as from general ...

Tax protester constitutional arguments - Wikipedia

Tim was named to the 2013 and 2014 Upstate New York Super Lawyers Rising Stars lists and the Upstate New York Super Lawyers 2017 and 2018 lists. In 2017, his Noonan's Notes Blog was listed among "Best Tax Blogs 2017" on Credit Donkey.com. Tim received the 2004 Burton Award for Excellence in Legal Writing for his co-authorship of "Executive Compensation and Employer Withholding," Journal of ...

Timothy Noonan: Hodgson Russ LLP

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The Indigo Book: A Manual of Legal Citation

The debate between static and dynamic scoring may seem an esoteric inside-the-Beltway squabble, but the choice of how to estimate revenues has important implications. In the short term, better ...

The Correct Way to Measure the Revenue Impact of Changes ...

Companies operating in today's global economy face a highly complicated world. All major governments have enacted competition laws—and regulators are aggressively enforcing them with penalties that can have a material impact on a company's performance.

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If you are a private corporate business owner, you may be sitting on a treasure trove of tax-free money. Yes, I said tax-free money. The source of these "free" funds is the Capital Dividend Account ("CDA"), which I discuss in greater detail below. Although a CDA account is most often found ...

Capital Dividends - A Tax-Free Withdrawal from your Company

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