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The United States of America has separate federal, state, and local governments with taxes imposed at each of these levels. Taxes are levied on income, payroll, property, sales, capital gains, dividends, imports, estates and gifts, as well as various fees. In 2010, taxes collected by federal, state, and municipal governments amounted to 24.8% of GDP. In the OECD, only Chile and Mexico are taxed ...

Taxation in the United States - Wikipedia

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Tax protester constitutional arguments - Wikipedia

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Professional Activities. Mr. Michel served as the Vice-Chair for Committee Operations of the American Bar Association Section of Taxation from 2016-2018, having previously served as a Section Council Director and as the Chair of the Section's Committees on Civil and Criminal Tax Penalties and the Standards of Tax Practice.

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