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Income tax in the United States - Wikipedia

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Published January 15, 2019 (As published in ABA Bank Compliance magazine) Virtual currencies, or cryptocurrencies, along with initial coin offerings (ICOs) and tokens, have attracted a lot of attention from individual investors and participants, financial advisors, analysts, banks, brokers, and federal and state regulators.

Virtual Currencies: What Banks Need to Know | Wolters Kluwer

The Portfolio begins with a discussion of the background and legislative history of Subpart F. A detailed analysis is provided of the ownership tests that must be satisfied for Subpart F to apply, including such key terms as "controlled foreign corporation," "United States person," and "United States shareholder."

CFCs—General Overview (Portfolio 926) | Bloomberg Tax

Sharon Bryson, CEO of NCACPA, works directly with the Board of Directors and the Executive Committee to set the direction of the Association. In addition to working with the NCACPA Taxation Committee, she also represents the membership with the NC State Board of CPA Examiners, along with other entities in the advocacy area.

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State Police Clearance Certificates - Canadavisa.com

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