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Income taxes (ASC 740) guide: PwC

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The chapters in this guide provide at-a-glance information, as well as details on the taxes on corporate income and gains, determination of trading income, other significant taxes, miscellaneous matters (including foreign-exchange controls, debt-to-equity rules, transfer pricing, controlled foreign companies and antiavoidance legislation) and treaty withholding tax rates.

Worldwide Corporate Tax Guide - EY - Global

2018 U.S. Master Tax Guide. Tax Rates. ¶47, Self-Employment Taxes. • The Social Security (FICA) wage rate for 2018 has been decreased to \$128,400 (Social Security News Release: Updated 2018 Taxable Maximum Amount Announced, November 27, 2017).

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Most states are eager for this revenue; although some observers note that it will take time for states and localities to tweak tax rules in response. Many small businesses that maintain an online selling presence might need help managing the array of complex sales tax requirements nationwide.

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Our guide offers a description of available benefits, the incentive application process, eligibility and IP jurisdictional requirements. Global Oil and Gas Tax Guide (2017) Our annual global oil and gas tax guide summarizes the oil and gas tax regimes in 87 countries. Worldwide Estate and Inheritance Tax Guide (2018) Summarizes the estate tax ...

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US corporations will be taxed at a standard rate on their taxable income. US taxable income is based on the corporation's gross receipts less various business expenses (e.g., cost of goods sold, salaries and wages). For tax years beginning after December 31, 2017, taxable income of US corporations is subject to a flat rate of 21%.

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Associations based on the brochure, "Guide to Japanese Taxes and the System of Certified Public Tax Accountants" issued by the Tokyo CPTAs' Association. * The information included in this material is based on the tax system effective as of 1 April 2012.

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