



TAX RETURNS FILED WITH THE IRS ARE SUBJECT TO EXAMINATION AND ADJUSTMENT, COMMONLY CALLED AN IRS AUDIT. ONLY A SMALL PERCENTAGE OF RETURNS ARE EXAMINED EACH YEAR.

TAXES 101

FROM UNDERSTANDING FORMS AND FILING TO USING TAX LAWS AND POLICIES TO MINIMIZE COSTS AND MAXIMIZE WEALTH, AN ESSENTIAL PRIMER ON THE US TAX SYSTEM

ALL BUT FIVE US STATES IMPOSE SALES TAXES: ALASKA, DELAWARE, MONTANA, NEW HAMPSHIRE, AND OREGON. THE UNITED STATES OF AMERICA HAS SEPARATE FEDERAL, STATE, AND LOCAL GOVERNMENTS, WITH TAXES IMPOSED AT EACH OF THESE LEVELS.



UNDER THE US SYSTEM, INDIVIDUALS, CORPORATIONS, ESTATES, AND TRUSTS ARE SUBJECT TO INCOME TAX.



MICHELE CAGAN, CPA

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Yi-Tong Ma

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