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Cch Federal Taxation Chapter 14

A corporate tax, also called corporation tax or company tax, is a direct tax imposed by a jurisdiction on the income or capital of corporations or analogous legal entities. Many countries impose such taxes at the national level, and a similar tax may be imposed at state or local levels. The taxes may also be referred to as income tax or capital tax.

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Corporate tax - Wikipedia

Corporate tax is imposed in the United States at the federal, most state, and some local levels on the income of entities treated for tax purposes as corporations. Since January 1, 2018, the nominal federal corporate tax rate in the United States of America is a flat 21% due to the passage of the Tax Cuts and Jobs Act of 2017. State and local taxes

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and rules vary by jurisdiction, though
many ...

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