



Paying Your Income Taxes Note Taking Guide

Name: _____

State: _____

Year: _____

Now Read and take notes on the concepts and facts that help you pay your income taxes.

What is a tax?

A tax is a compulsory contribution to state revenue levied by the government, corporation, or individual on persons, property, or transactions.

What is a tax rate?

A tax rate is the amount of tax levied on a unit of taxable income or property.

What is a tax bracket?

A tax bracket is a range of income on which a specific tax rate is applied.

There are two main types of taxes: direct and indirect. Direct taxes are levied on the taxpayer directly (e.g., income tax, estate tax, gift tax). Indirect taxes are levied on goods and services (e.g., sales tax, excise tax, property tax).

Income tax is a direct tax levied on the income of individuals and corporations. It is levied on the taxable income after deducting certain expenses and exemptions.

Corporate income tax is a direct tax levied on the income of corporations. It is levied on the taxable income after deducting certain expenses and exemptions.

State and local taxes are levied on income, property, and sales. They are levied on the taxable income, property value, or sales amount.

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Rachel Sandford



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