



Federal Taxes for 1921 (Paperback)

By Federal Trade Information Service

Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1921 Excerpt: .of the 1918 Act, as may be seen from the following: PART I.--GENERAL DEFINITIONS SEC. 300. That when used in this title the terms taxable year, fiscal year, personal service corporation, paid or accrued, and dividends shall have the same meaning as provided for the purposes of income tax in sections 200 and 201. Same as in 1918 Act. PART II.--IMPOSITION OF TAX SEC. 301. (a) That in lieu of the tax imposed by Title III of the Revenue Act of 1918, but in addition to the other taxes imposed by this Act, there shall be levied, collected and paid for the calendar year 1921 upon the net income of every corporation (except corporations taxable under subdivision (b) of this section) a tax equal to the sum of the following: FIRST BRACKET 20 per centum of the amount of the net income in excess of the...



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