

GUIDE TO SMALL BUSINESS TAX RATES



Tax Guide For Small Business 2013

Michael Brown

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EY Tax Guide 2015 Ernst & Young, 2014-10-29 Everything you need to prepare your 2014 tax return Cover

Taxation, Virtual Currency and Blockchain Aleksandra Bal, 2018-11-29 The emergence of convertible decentralized virtual currency schemes confronts tax authorities with unprecedented questions among them are the status of virtual currency for tax purposes which virtual transactions may bene t from a VAT exemption and determining the most optimal method of tax regulation This rst book length treatment of this major current topic provides an in depth and comprehensive analysis of the tax implications of virtual currency transactions Seeking to ascertain whether virtual currency requires additional regulation or whether the law as it stands is adequate to administer its usage the analysis not only thoroughly explains the nature of the underlying blockchain technology and its regulatory and judicial treatment so far but also identi es best practices for virtual currency transactions and makes recommendations for the improvement of the existing tax systems Among the aspects of the phenomenon covered are the following particular aspects of virtual currency use such as smart contracts and initial coin offerings comparative review of income tax consequences of virtual currency transactions in Germany the Netherlands the United Kingdom and the United States VAT sales tax treatment of transactions involving virtual currency in the European Union and the United States methodology for creating an effective regulatory framework for the taxation of virtual currency and the future of blockchain The book has three parts and an annex that describes tax regulations administrative rulings and court decisions concerning virtual currency in twenty countries In its in depth analysis of tax implications of virtual currency transactions in major economies detailed overview of recent tax developments that affect virtual currency transactions and evaluation of tax policies related to virtual currencies this book has no peers Especially in view of the OECD s examination of the tax challenges presented by the digital economy as part of its base erosion and pro t shifting BEPS project this clear and comprehensive explanation of the functioning of virtual currency and blockchain technology will be welcomed by tax administration of cials and by persons mining and transacting in virtual currencies needing to know their compliance Social Security Handbook 2013 Social Security Administration, 2013-05-24 The Bernan Press Social Security obligations Handbook Overview of Social Security Programs 2013 provides information about Social Security programs and services and identifies rights and obligations under the Social Security laws The Handbook also contains information about related programs administered by agencies other than the Social Security Administration The completely updated Handbook

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