

CHAPTER 1

Introduction to Taxation

CHAPTER HIGHLIGHTS



proper analysis of the United States tax system begins with an examination of the tax structure and types of taxes employed in the United States. Knowledge of historical principles that guided the development of the system, and investigating the various motivations that underlie existing provisions of the tax law, will help in understanding the US tax system. This chapter also introduces the various taxable and nontaxable business entities and provides an overview of tax planning.

- I. The Structure of Taxes (Tax Terminology)
 - A. Taxes have two components: tax rate and tax base.
 - B. Tax Rates – Tax rates can be structured to yield:
 - 1. Proportional tax: The tax rate remains constant over the tax base (sales tax).
 - 2. Progressive tax: The tax rate increases as the tax base increases (Federal income, gift & estate tax).
 - 3. Regressive tax: The tax rate decreases as the tax base increases (Federal employment taxes such as FICA and FUTA).
 - C. Tax Base – Most taxes are levied on one of the following tax bases:
 - 1. Transactions (including sales and transfers of wealth).
 - 2. Property or wealth (including real estate taxes and ownership of property).
 - 3. Privileges and rights (including the ability to use the corporate form or to be in certain professions, excise taxes, and custom duties).
 - 4. Income (can be on gross or net income).
- II. Types of Taxes
 - A. After income taxes, transaction taxes usually affect more US taxpayers than any other type of tax. In many countries, transaction taxes are often more important than income taxes.
 - B. Taxes on the Production and Sale of Goods: Levied on the sale, consumption, or production of commodities or services. Examples of transaction taxes include:
 - 1. Excise Taxes:
 - a. Levied by Federal and state governments on exchanges of specified commodities (oil, alcohol, phone service, and tobacco) or services.
 - b. Excise taxes may be levied on producers, resellers or consumers.
 - c. May have significant impact on specific industries.
 - d. Although excise tax rates are generally proportional, they may vary greatly from state to state.

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