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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 and rules vary by jurisdiction, though many ...

Corporate tax in the United States - Wikipedia

United States. In United States income tax law, gross income serves as the starting point for determining Federal and state income tax of individuals, corporations, estates and trusts, whether resident or non-resident.

Gross income - Wikipedia

* In 2017, federal, state and local governments collected a combined total of \$5.0 trillion in taxes. This amounts to:

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