



# Online Sales Use Tax Answer

**John Hasseldine**

A red circular graphic with a gradient, appearing as a partial circle or a stylized arrow pointing to the right, located to the right of the author's name.

## **Online Sales Use Tax Answer :**

Sales and Use Tax Answer Book (2009) Bruce M. Nelson, James T. Collins (J.D.), John C. Healy, 2008-11 The Sales and Use Tax Answer Book is the key reference source for which practitioners have been searching Not only is it comprehensive and clear it also provides extensive citation to important case and statutory law Forty five states and the District of Columbia impose a sales tax on the retail sale of tangible personal property and selected services In addition there are 7 500 cities municipalities towns school districts counties and other special taxing districts that levy sales and use taxes The varying rates the changing jurisdictional boundaries the different tax bases and the often inconsistent and contradictory interpretations of similarly worded statutes are all covered The book also includes a chapter on sales tax reforms particularly the Streamlined Sales Tax Project

**Taxation Interview Questions and Answers - English** Navneet Singh, Here are some common taxation interview questions along with their sample answers to help you prepare for a tax related interview

1 What are the different types of taxes Answer Taxes can generally be classified into two main types Direct Taxes These are paid directly by individuals or organizations to the government such as Income Tax Corporate Tax Wealth Tax and Capital Gains Tax Indirect Taxes These are collected by intermediaries such as retailers from consumers and then paid to the government such as Goods and Services Tax GST VAT Excise Duty and Customs Duty

2 What is the difference between tax avoidance and tax evasion Answer Tax Avoidance It is the legal use of tax laws to reduce one s tax liability This involves smart financial planning to take advantage of exemptions deductions and loopholes Tax Evasion It is the illegal practice of not paying taxes by underreporting income inflating deductions or hiding money in offshore accounts

3 What is a Tax Deducted at Source TDS Answer TDS is a means of collecting income tax in India under the Income Tax Act When certain types of payments such as salary interest or rent are made a percentage of the amount is deducted by the payer and deposited with the government The deducted amount is credited to the taxpayer s account which reduces the tax liability when filing an annual return

4 What are the main differences between direct and indirect taxes Answer Direct Tax Paid directly to the government by the taxpayer The tax burden falls on the individual or entity such as income tax or corporate tax Indirect Tax Collected by an intermediary such as a retailer from the taxpayer like GST The final burden falls on the consumer

5 What is Capital Gains Tax Answer Capital Gains Tax is a tax on the profit earned from the sale of an asset such as property or stocks There are two types of capital gains Short Term Capital Gains STCG Profits made from the sale of an asset held for a short period usually less than a year Long Term Capital Gains LTCG Profits made from the sale of an asset held for a longer duration

6 What is GST Answer GST Goods and Services Tax is a comprehensive multi stage destination based tax that is levied on every value addition It replaced several indirect taxes like excise duty VAT and service tax There are three components of GST CGST Central GST collected by the central government SGST State GST collected by the state government IGST Integrated GST collected on inter state supplies by the central government

7 What are the key differences

between Gross Total Income and Total Taxable Income Answer Gross Total Income It is the aggregate of income under all heads salary house property business income etc before applying deductions under Chapter VI A of the Income Tax Act Total Taxable Income This is the income that remains after applying eligible deductions and exemptions on which tax liability is computed

8 What is the difference between Excise Duty and Customs Duty Answer Excise Duty This is a tax levied on goods produced within a country Customs Duty This is a tax levied on goods imported into or exported out of a country

9 What is Advance Tax Answer Advance Tax is the tax that is paid in advance by taxpayers instead of a lump sum payment at the end of the fiscal year It is paid if the taxpayer's tax liability exceeds a specified limit usually paid in four instalments quarterly

10 What is Deferred Tax Answer Deferred Tax arises due to differences between accounting income and taxable income For example depreciation might be calculated differently in accounting records and tax returns leading to a deferred tax asset or liability

11 What is the purpose of the Double Taxation Avoidance Agreement DTAA Answer The DTAA is a tax treaty between two or more countries to avoid double taxation It ensures that taxpayers do not have to pay tax twice on the same income in both countries This is particularly important for individuals or companies that operate in multiple countries

12 What is Tax Audit Answer A Tax Audit is an examination of a taxpayer's books of accounts conducted to ensure that the taxpayer has correctly filed the tax returns It is mandatory if a taxpayer's turnover or gross receipts exceed a certain limit as per the Income Tax Act

13 What is the difference between Tax Credit and Tax Deduction Answer Tax Credit Reduces your total tax liability directly If you have a 100 tax credit it reduces your tax due by 100 Tax Deduction Reduces your taxable income For example if you have a 100 deduction and your income is 1 000 it reduces your taxable income to 900

14 What is a PAN and why is it important Answer PAN Permanent Account Number is a unique identification number issued by the Income Tax Department in India It is mandatory for all individuals and entities who file tax returns PAN is used to track taxable transactions and prevent tax evasion

15 How do you calculate taxable income Answer To calculate taxable income you can follow these steps Add up all the income under different heads salary house property business profession capital gains other sources Apply exemptions like HRA Leave Travel Allowance and deductions under Section 80C 80D etc The result after exemptions and deductions is the taxable income

*Multistate Guide to Sales and Use Tax Audits 2009* Daniel M. Davis, 2008-08 Multistate Guide to Sales and Use Tax Audits provides state specific material for preparing for and handling an audit in all states that impose sales and use taxes Readers will gain an increased understanding of why their businesses or clients were selected for audit how their audits will proceed what the audit staff will be looking for and how assessments are developed

Multistate Corporate Tax Guide (2009) John C. Healy, Michael S. Schadewald, 2008-12 This exclusive insider's guide helps you handle state corporate tax questions quickly and effectively It provides quick access to each state's statement of its position on key issues in corporate and sales and use taxation A compilation of easy to access charts that summarize each state's answers to key issues in income sales and use taxation from the top state officials who interpret and

apply the rules the Guide puts vital state tax guidelines at your fingertips      **Business to Business Electronic Commerce: Challenges and Solutions** Warkentin, Merrill,2001-07-01 In the mid 1990s the widespread adoption of the web browser led to a rapid commercialization of the Internet In addition initial success stories were reported from companies that learned how to create an effective direct marketing channel selling tangible products to consumers directly with the World Wide Web By the end of the 1990s the next revolution began called business to business electronic commerce Business to Business Electronic Commerce will provide researchers and practitioners alike with a source of knowledge related to this emerging area of business The audience for this book includes students scholars researchers and practitioners Any currently engaged in the utilization and management of electronic commerce technologies will be interested in Business to Business Electronic Commerce to learn about the latest issues and challenges facing businesses throughout the world

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