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U.S. Constitution: Sixteenth Amendment

Sixteenth Amendment - Income Tax

Amendment Text | Annotations

The Congress shall have power to lay and collect taxes on incomes, from whatever source derived, without apportionment among the several States, and without regard to any census or enumeration.

Annotations

- Income Tax
History and Purpose of the Amendment
Income Subject to Taxation
Corporate Dividends: When Taxable
Corporate Earnings: When Taxable
Gains: When Taxable
Income from Illicit Transactions
Deductions and Exemptions
Diminution of Loss



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