



Colegio de San Juan de Letran
Dominican Avenue, Abucay, Bataan
Library and Media Services

RESEARCH GUIDE: BUSINESS TAX

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RESEARCH GUIDES

BUSINESS TAX

I. SCOPE NOTE

Business taxation refers to the taxes that businesses must pay as a normal part of business operations. Whether you are a sole proprietor, partner, part of a limited liability company, or a corporation, your business is responsible for adhering to tax regulations. Each type of business will produce distinct tax consequences. <https://www.upcounsel.com/>

II. SEARCH AIDS (BT: Broader Term, RT: Related Term, NT: Narrow Term)

BT:

- Business Tax

RT:

- Gross-receipts tax
- Employment withholding tax
- Excise tax
- Value-added tax (VAT)
- Corporate Taxes
- Corporate Income Tax
- Tax Base
- Deductible Expenses
- Requirement for Deductibility
- Tax Year
- Interest & Royalties
- Passive Income
- Capital Assets
- Indirect Taxes
- Excise Taxes
- Tax Audit
- Taxes on Imports
- Local Taxes

NT:

- Recovery of Taxes
- Bookkeeping Requirements
- Financial Reporting
- Relief from Double Taxation
- Special Tax Regimes
- Corporate Tax Returns & Payment
- Dividends & Profit Remittances

III. INFORMATION RESOURCES

A. LIBRARY RESOURCES

Note: For the appropriate access credentials, please contact the Letran Bataan Library

➤ E-JOURNALS

- Regional Science and Urban Economics.
https://search.proquest.com/central/publication/publications_44921
- National Tax Journal.
https://search.proquest.com/central/publication/publications_41305
- The School of Public Policy Publications.
https://search.proquest.com/central/publication/publications_4361689
- Journal of Property Valuation and Taxation.
https://search.proquest.com/central/publication/publications_25626
- Accounting History Review.
https://search.proquest.com/central/publication/publications_28881
- International Tax Review.
https://search.proquest.com/central/publication/publications_30282
- New York Certified Public Accountant.
https://search.proquest.com/central/publication/publications_41793
- The CPA Journal. https://search.proquest.com/central/publication/publications_41795

➤ E-THESES

- Villano, M. C. (2016). Outsourcing and the unrelated business income tax: A survey of college and university business officers (Order No. 10170114). Available from ProQuest Central. (1840175559). Retrieved from <https://search.proquest.com/docview/1840175559?accountid=190548>
- Hofmann, M. A. (2002). The unrelated business income tax and cost shifting by certain exempt membership organizations (Order No. 3043822). Available from ProQuest Central. (304790275). Retrieved from <https://search.proquest.com/docview/304790275?accountid=190548>
- Wootten, P. E. (2006). The impact of business and industry tax appeals on education funding in missouri (Order No. 3207944). Available from ProQuest Central. (305320171). Retrieved from <https://search.proquest.com/docview/305320171?accountid=190548>
- Leiser, S. (2014). Essays on state business tax incentives and policy diffusion (Order No. 3641576). Available from ProQuest Central. (1622568723). Retrieved from <https://search.proquest.com/docview/1622568723?accountid=190548>
- Hansen, T. J. (2012). The use of business tax incentives: An analysis of the economic performance of minnesota's JOBZ (job opportunity building zones) program (Order No. 3503148). Available from ProQuest Central. (1009056994). Retrieved from <https://search.proquest.com/docview/1009056994?accountid=190548>
- Traester, J. E. (1983). The development of the tax option election for small businesses (Order No. 1414141). Available from ProQuest Central. (250221107). Retrieved from <https://search.proquest.com/docview/250221107?accountid=190548>

- Schulte, K. A. (2016). Efficacy of business angel tax credits, and targeted supply-side economic policy (Order No. 10164932). Available from ProQuest Central. (1831606649). Retrieved from <https://search.proquest.com/docview/1831606649?accountid=190548>
- Luna, L. (2000). Tax competition among local jurisdictions: Changes in sales tax rates of tennessee counties (Order No. 9996369). Available from ProQuest Central. (304621473). Retrieved from <https://search.proquest.com/docview/304621473?accountid=190548>
- Matkin, D. S. T. (2007). Corporations, state agencies, and the management of state corporate income tax incentives (Order No. 3278098). Available from ProQuest Central. (304859310). Retrieved from <https://search.proquest.com/docview/304859310?accountid=190548>
- Jiang, Y. (2004). Taxes, debt, and firm value: New evidence (Order No. 3125220). Available from ProQuest Central. (305117980). Retrieved from <https://search.proquest.com/docview/305117980?accountid=190548>

B. OPEN ACCESS

➤ FREE E-BOOKS

- Silkers, Brian C. (2019). Taxation of Individuals and Business Entities. New York: McGraw Hill. <https://www.pdfdrive.com/mcgraw-hills-taxation-of-individuals-and-business-entities-2019-edition-d176423017.html>
- Jones, Chris. (2007). Principles of Business Taxation 'Finance Act 2006'. Amsterdam: Elsevier. <https://www.pdfdrive.com/principles-of-business-taxation-finance-act-2006-d175260191.html>
- Fox, Russel (2013). Tax Strategies for the Small Business Owner: Reduce Your Taxes and Fatten Your Profits. New York: Apress Publishing. <https://www.pdfdrive.com/tax-strategies-for-the-small-business-owner-reduce-your-taxes-and-fatten-your-profits-d175115634.html>
- Alworth, Julian S. (2012). New York: Oxford Press. Taxation and the Financial Crisis. <https://library.oapen.org/bitstream/handle/20.500.12657/33861/453472.pdf>

➤ FREE E-JOURNALS

- International Journal of Auditing. <https://onlinelibrary.wiley.com/journal/10991123>
- Auditing Journal. <https://www.icaew.com/library/subject-gateways/auditing/journals>
- Managerial Auditing Journal. <https://www.emerald.com/insight/publication/issn/0268-6902>
- Journal of Accounting and Auditing: Research & Practice. <https://ibimapublishing.com/journals/journal-of-accounting-and-auditing-research-practice/>
- American Journal of Finance & Accounting. <https://www.inderscience.com/jhome.php?jcode=ajfa>
- Open Journal of Accounting. <https://www.scirp.org/journal/ojacct/>
- The CPA Journal. <https://www.cpajournal.com/>
- International Journal Accounting Research. <https://www.longdom.org/international-journal-accounting-research.html>

➤ FREE E-THESES

- Utke, S. W. (2016). The effect of shareholder-level taxes on organizational form and stock ownership. (Thesis). University of Georgia. Retrieved from <http://hdl.handle.net/10724/33934>
- Nyame, T. A. (2017). Effects of Taxation on the Performance of Small and Medium Size Enterprises (Smes) In Tema Metropolis. (Masters Thesis). University of Ghana. Retrieved from <http://ugspace.ug.edu.gh/handle/123456789/24805>
- Zidar, O. M. (2014). Labs of Democracy: Using Regional Variation to Understand Fiscal Policy Issues. (Thesis). University of California – Berkeley. Retrieved from <http://www.escholarship.org/uc/item/6nh0x9g0>
- Jelínková, D. (2014). Volba vhodné právní formy podnikání při dané výši příjmů: The Choice of a Particular Legal Form of Business at a Given Level of Income. (Thesis). Brno University of Technology. Retrieved from <http://hdl.handle.net/11012/31936>
- Prabhakaran,P. (2014). Burden of taxation in tamil nadu with special reference to sales tax. (Thesis). Manonmaniam Sundaranar University. Retrieved from <http://shodhganga.inflibnet.ac.in/handle/10603/14790>
- Wenzel, B. S. (2017). The Impact of Online Sales Taxes for State and Local Economies. (Doctoral Dissertation). Arizona State University. Retrieved from <http://repository.asu.edu/items/44120>
- Konopková, J. (2019). Srovnání různých forem podnikání z pohledu daní z příjmů: The Comparison of Different Forms of Bussines from Tax Revenue's Perspective. (Thesis). Brno University of Technology. Retrieved from <http://hdl.handle.net/11012/2412>

C. PROFESSIONAL ORGANIZATIONS

- Philippine Institute of Certified Accountants. <https://www.ifac.org/>
- Association of Certified Public Accountants in Public Practice. <https://acpapp.org/>
- Philippine Institute of Certified Public Accountants. <http://www.picpa.com.ph/>
- Accounting and Audit Professional (Organization) Council – (AAPOC). <https://www.ifac.org/about-ifac/membership/members/accounting-and-audit-professional-organization-council-aapoc>
- The Institute of Internal Auditors. <https://global.theiia.org/about/about-internal-auditing/Pages/About-Internal-Auditing.aspx>
- <https://www.imanet.org/?ssopc=1>
- American Accounting Association. <https://aaahq.org/>

D. OTHER RELATED WEB PORTALS

- BB Plans. <https://articles.bplans.com/what-ecommerce-startups-need-to-know-about-online-sales-tax/>
- Entrepreneur. <https://www.entrepreneur.com/article/48356>
- Cloud CFO. <https://cloudcfo.ph/blog/taxes/e-commerce-philippines/>
- Income Tax School. <http://www.theincometaxschool.com/resources/tax-industry-websites/>
- Big Commerce. <https://www.bigcommerce.com/blog/ecommerce-sales-tax/>
- IRS. <https://www.irs.gov/>

- Payroll Taxes. <https://www.payroll-taxes.com/>
- 401 K. <http://www.401khelpcenter.com/>
- Small Business Taxes & Management. <http://www.smbiz.com/>

E. RELATED RESEARCH GUIDES

- Penn State University Library. <https://guides.libraries.psu.edu/accounting>
- Harvard Law School. <https://guides.library.harvard.edu/tax>
- AACC Library. <https://libguides.aacc.edu/business>
- American University Washington.
<https://subjectguides.library.american.edu/c.php?g=175092&p=1154769>
- Rutgers University Libraries. <https://libguides.rutgers.edu/accounting>
- NYU Library. <https://nyulaw.libguides.com/federaltax>
- Library Congress Research Guide. <https://guides.loc.gov/accounting-and-auditing>
- Texas A&M Libraries Research Guide. <https://tamu.libguides.com/ACCT407>
- Ryerson University. <https://learn.library.ryerson.ca/accounting/standards>
- George Town Library. <https://guides.ll.georgetown.edu/accounting/international-standards>

IV. TUTORIALS

- Turbo Tax. <https://turbotax.intuit.com/tax-tips/>
- All Business. <https://www.allbusiness.com/slideshow/top-tax-websites-for-small-business-owners-16799763-1.html>
- Business Taxation part 1 of 4: Tax Updates for Entrepreneurs and Other Professionals.
<https://www.youtube.com/watch?v=LwesvsAwctY>
- Business Taxation Part 2 of 4: Understanding the Business Registration Process.
<https://www.youtube.com/watch?v=VQ5ikKFg8zs>
- Business Taxation Part 3 of 4: Tax Payers Obligations After Registration of Business.
https://www.youtube.com/watch?v=2A92p8DK_v4
- Business Taxation Part 4 of 4: Tax Mapping and Tax Updates for Year 2013.
<https://www.youtube.com/watch?v=OeMu1RxRoTg>

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