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tax reform, which passed in 2014 and became effective Jan. 1, 2015, was groundbreaking in numerous ways. (The Administrative Code of New York City was subsequently amended to adopt many, but not all, of the same revisions for city

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purposes.)
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Department of
Taxation and
Finance has
updated its
frequently asked
questions (FAQs)

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addressing the
corporate franchise
tax reforms
enacted as part of
the 2014-15
budget legislation.
The following
additional topics
are now covered in
the FAQs: —
whether both fiscal
and calendar year
filers can be
included in a

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Fiscal year is

January-December.

All values USD

millions. 2015 2016

2017 2018 2019

5-year trend;

Sales/Revenue

106.52M: 99.63M:

114.39M: 20.13M

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knowledge and
skills to become a
successful tax
preparer.

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sincerely for taking
the time to read
this book. I know
you'll be happy you

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did. The messages
you are about to
discover will
change the way
you think about
retirement
planning, and, for
many of you, it will
absolutely
empower the
future for you and
your family, for
generations to
come. At the heart

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of this book are surprising secrets designed to save you and your loved ones a fortune in assets – potential buckets of money your estate would otherwise give up to the government, for no reason at all! Here's why: I don't want to sound like someone caught up

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in conspiracy theories (not my style) but I strongly suspect that

Congress may be out to get me...and YOU...tax-wise, that is! And for good reason:

During the past five years, in particular, we as a nation have run up one mountain of debt

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and deficit and if we don't want to stand idly by, and watch significant portions of our estate legacies disappear, it's time to alter a few well-entrenched financial strategies. We all know about the massive federal debt our country amassed during

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the last recession. That's no secret, is it? We also know that, as a nation, we will all have to pitch in and somehow pay it all off. The one way to get there will be through increased taxation. Count on it. Who will pay the tax? You and I will be asked to pay

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the brunt of it; you can count on that as well. Prudent investors and those trying to preserve their assets in retirement must accordingly begin to think about certain, perfectly legal, money-making tax-preservation strategies, the

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which I will reveal
to you in the
coming pages of
this book. I can't
say it enough: My
clients have been
astounded by the
results. Once they
realize how simple
and easy it is to
save thousands
upon hundreds of
thousands of

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dollars in family
assets, they realize
how financially
devastated their
families might have
been had they
never heard the
invaluable, wealth-
saving advice you
are about to
review. It is
certainly no secret
that from the
beginning of 2013

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the federal government began raising income taxes, not only for the wealthy but for most Americans across the board. Sure, many of us have been deferring the eventual payment of taxes through instruments like annuities. But a

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time of reckoning is coming for millions of retirees. While many prudent investors and retirees have been solidly immersed in tax deferral investment vehicles, an impending vulnerability actually created by tax deferral forms

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One of the central points I want to make in this book. Fact is, the IRS is entitled to its fair share of income tax and if we have been deferring tax in things like annuities and IRAs over the past decade or more, many of us may be losing sleep over

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the next big hurdle
in the financial
planning process.

Here's where this
book departs from
others you may
have read: I'm not
talking about the
accumulation or
preservation of
retirement assets,
I'm leading up to
the one central
issue so many of us

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have wanted to
avoid through the
years. I'm talking
about the final
“distribution”
phase of
retirement
planning, when
government
taxation stands to
take a toll, not only
on your current
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inevitably leave
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able to prepare a
fairly difficult
return containing
many of the
elements seen
frequently by
taxpayers and tax
preparers.

This book
introduces the
fundamental
principles of
understanding

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requirements to apply enterprise resource planning (ERP) in order to meet business needs. The book also helps readers understand the usage of ERP for monitoring and controlling business processes, while

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providing practical oriented solutions to the design and implementation of ERP. Using the provided framework, a business can decide to provide more value at lower cost which increases its competitive advantage. This

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Should be an ideal
reference for
executives,
researchers and
consultants in
project
management of
ERP. ERP can be
considered to be
an integrated
package of
business process.
The scope of ERP
determines the

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extent of
automation of
business process.
For example if ERP
covers Human
Resource (HR) and
finance business
processes only,
then business
process related HR
and finance are
automated.
Typically business
process that are

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automated in HR
and finance
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and exist process,
allocation of
employee ID,
payroll, processing
, income tax
planning and actual
deduction etc.
There is seamless
flow of employee
data and
information is

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available at an
effectively faster
rate to take
appropriate
decision. As
custom demand
increases, there is
a need to meet the
changing scenario
with speed and
efficiency. While
there is a need to
increase
productivity, there

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is also a need to reduce cost of operation. The repetitive business processes can be handled effectively by automating them and freeing human resources for meeting other uncertainties.

These automations not only should be done for each

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department, but also should cut across different departments. Thus there is a need for automating business processes at enterprise level. This enterprise level automation started with MRP, then MRP II, ERP and then finally open source ERP

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have taken centre stage. Out of the standard products available in the market, an organization can chose an ERP product for implementation, depending on the features available and the total cost of ownership (TCO). This

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Comparison helps
an organization to
choose the product
that best suits the
needs for the
organization.

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