

# Tax Codes

By Ryan Smith

# What is a tax code?

- The term “tax codes” can refer to a collection of tax laws, such as the Internal Revenue Code (IRC), and can also refer to specific tax laws within the IRC. For example, IRC section 162 is a tax code that defines when you can claim a business deduction. However, the IRC includes thousands of individual tax codes or laws that apply to an array of federal taxation issues.

# How are tax codes created?

- Tax codes don't just apply to the federal government. Every state, city or county government that imposes some type of taxation will initially authorize it with tax codes. Whether it's the U.S. Congress or your local city council, tax codes are initially drafted by elected officials and then voted on.
- Generally, if a majority of legislators vote to pass the tax code, then it becomes law. Once it becomes law, it is added to the government's collection of tax laws. For purposes of the federal tax system, once passed, the tax law is assigned a number or code section and then added to the main collection of tax laws in the IRC

# Finding Tax Codes

- When you prepare your federal income tax return, for example, it's unlikely that you will ever find it necessary to read actual tax codes. In many cases, the tax codes don't provide enough detail to offer any tax return preparation guidance. However, if you are interested in reading the tax codes, you can find many printed copies in your local library or online. If you need to research your state and local tax codes, the agency responsible for taxation in your jurisdiction usually makes them available on their website.

# Interpreting Tax Codes

- Even though tax codes are the ultimate authority, there are many other documents that interpret them, which also have significant legal authority. For example, the U.S. Treasury issues regulations on most tax code sections that provide longer explanations and examples on how the law is used. The IRS also drafts its own materials that you must adhere to even though they are not actual tax codes.





# Comedy Central Roast of Joe



~~Me ranting about the numbers for an hour~~

Joe

All his friends

~~Dumb AF people thinking they're going to learn about sports~~







**#1**





CANDICE

Coxswain for those who do not know.

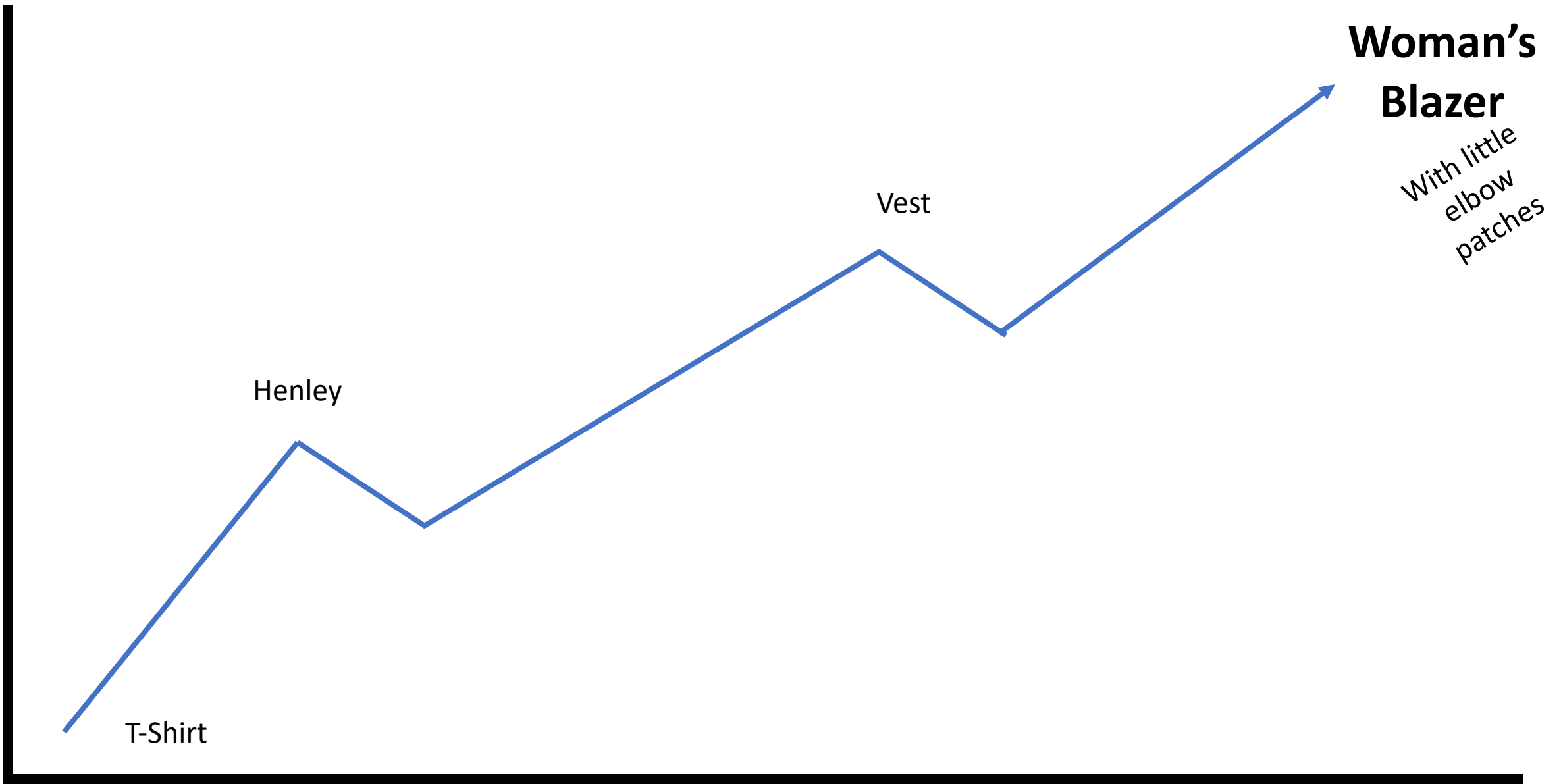


"... and you must be the little man who sits in the back and yells."



CANDICE





T-Shirt

Henley

Vest

**Woman's  
Blazer**

*With little  
elbow  
patches*

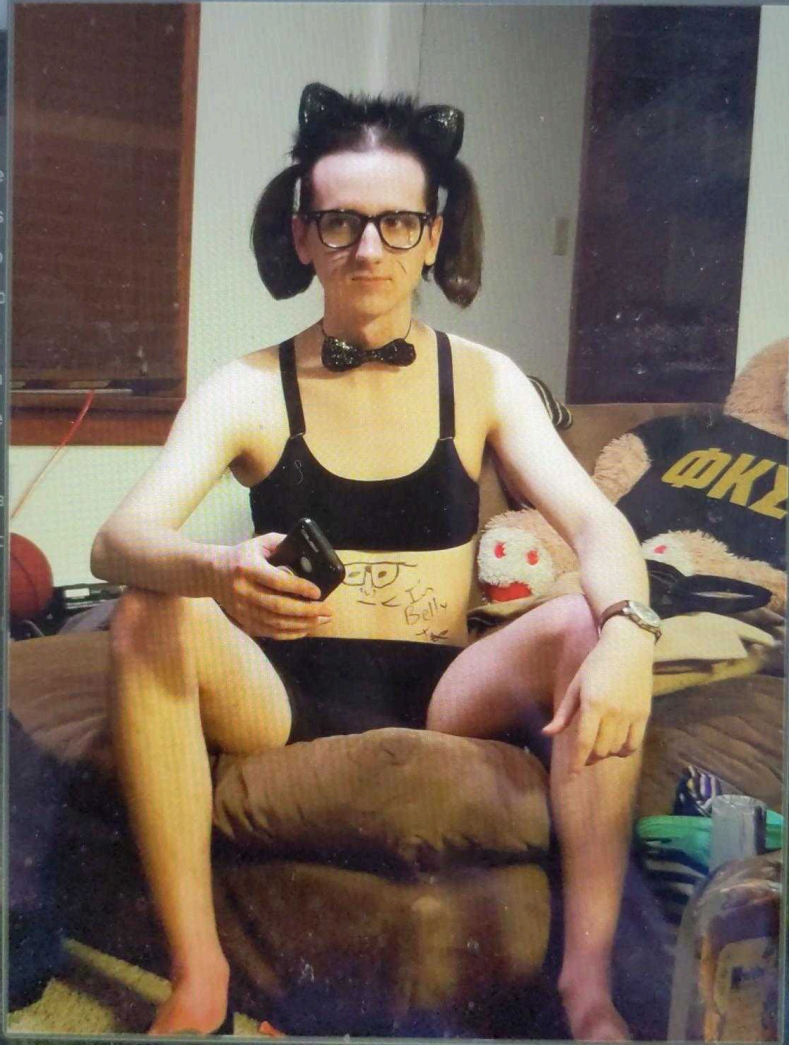


CANDICE



elp

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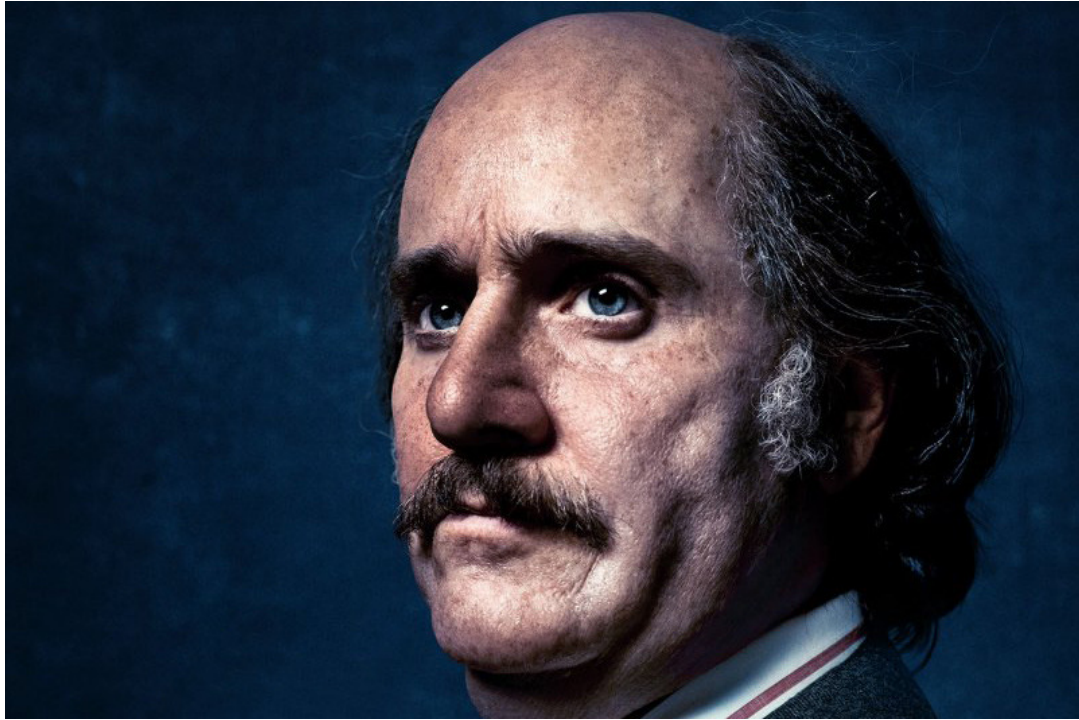


CANDICE





CANDICE





CANDICE





Give a round of applause



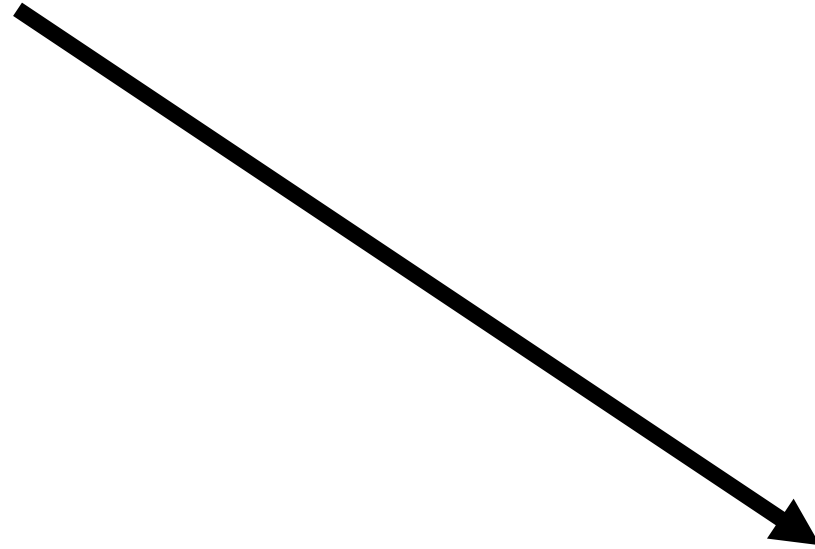




#2

The 100%  
Definitely real

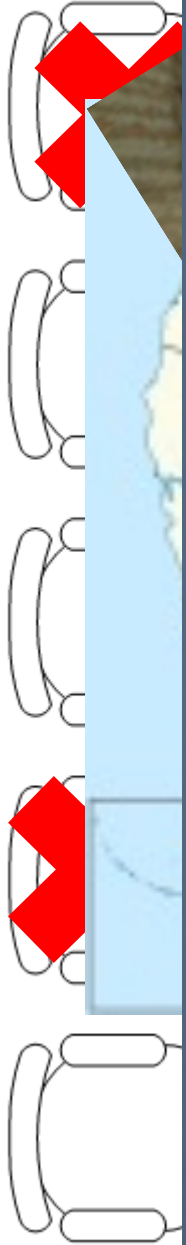
# Paulette





Paulette has way less embarrassing pictures on the internet 😞



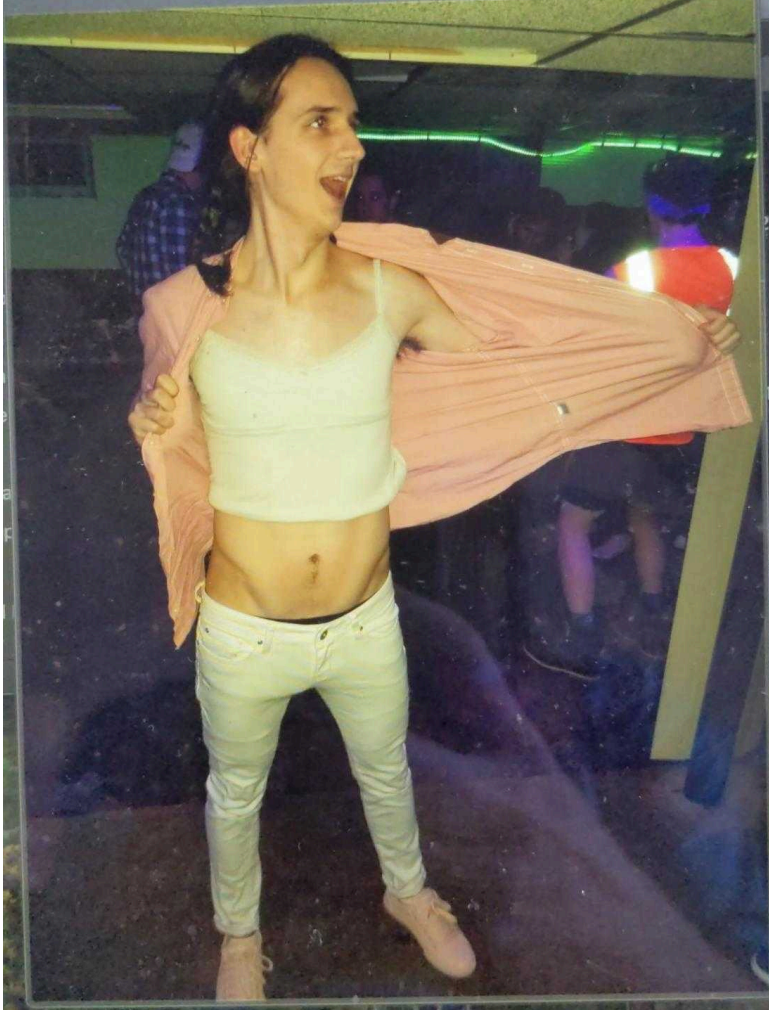


The view that I, the real  
Paulette get to wake up to  
every morning



Good ol' Cup of Joe

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sig  
9-  
sig  
3  
3 sig  
0-  
nal-2  
ba







CANDICE





CANDICE

WHOEVER IS PRESENTING,  
YOU BETTER GO GIVE HIM A HUGE FUCKING KISS OR ELSE YOU'RE PRACTICALLY SAYING I'M A LIAR WHEN I  
WROTE THIS BIT

AFTER MATH CLASS  
UNDER THE  
FLAGPOLE AND YOU  
CAN SAY IT TO MY  
FISTS  
WHAT'S HAPPENING  
HERE PAL?  
ARE YOU CALLING ME A LIAR?



Give a round of applause





3



POKÉMON

3  
~~4~~

?

POKÉMON





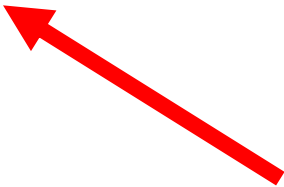
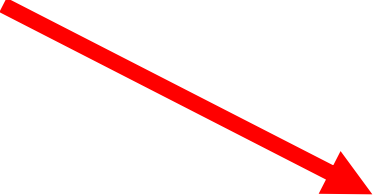
PALME D'OR  
FESTIVAL DE CANNES

# TRIANGLE OF SADNESS

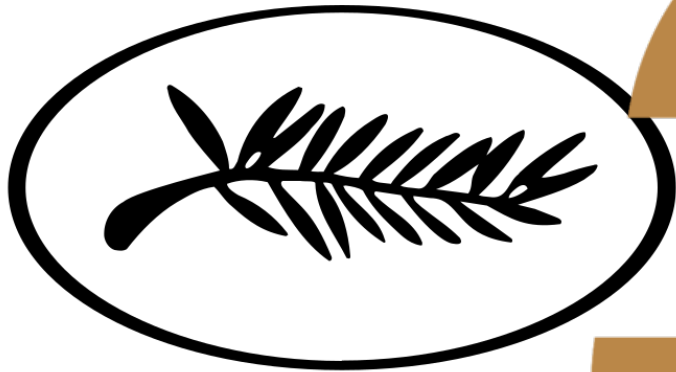
NOW AVAILABLE TO RENT OR OWN ON DIGITAL



Ryan



Ryan's  
Niece



FESTIVAL DE CANNES



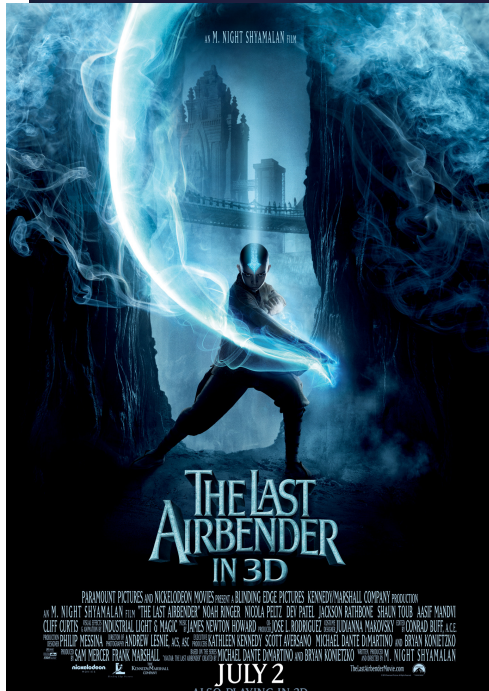
EUROPEAN  
FILM AWARDS

1960-fucking-4 Joe

Guldbaggen



Probably what Joe switched to instead



(But just the part with him dancing)



CANDICE



Give a round of applause







#4

#3

Eminem's Rap God sets new world record for most words in a song



Fastest rap in a No.1 single

BROW BEAT

# Here Are the Lyrics to the Fastest Rap Verse You've Ever Heard

BY DAVID HAGLUND OCT 15, 2013 • 1:04 PM

How could Eminem rap so fast in 'Rap God'? Is that supposed to be possible by humans, without any fast-forwarding or other technological help?

Answer Follow · 13 Request

ⓘ ⌨ ⚙

[PULL OUT A CRISP \$5 BILL FROM YOUR WALLET AND HAND IT TO RYAN]

[BREAK]

Awwwww shucks I was hoping that... that. I guess I owe you \$5.

[PULL OUT A CRISP \$5 BILL FROM YOUR WALLET AND HAND IT TO RYAN]

[PULL OUT A CRISP \$5 BILL FROM YOUR WALLET AND HAND IT TO RYAN]



#SUPERTROOPERS



Camera's Ready People

Give a round of applause

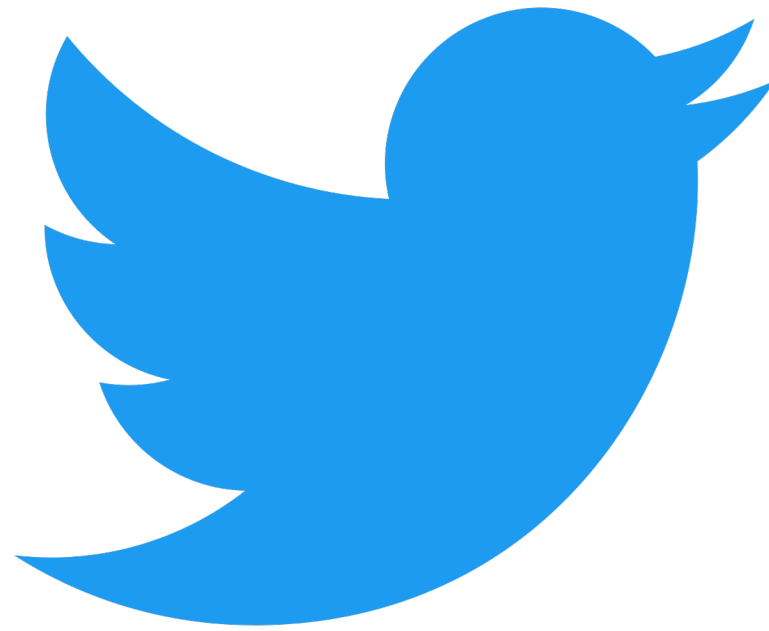
*Next time maybe just give me  
the \$5*





# In Memoriam

A look back at those that we lost over the past year



Twitter  
2006-2022

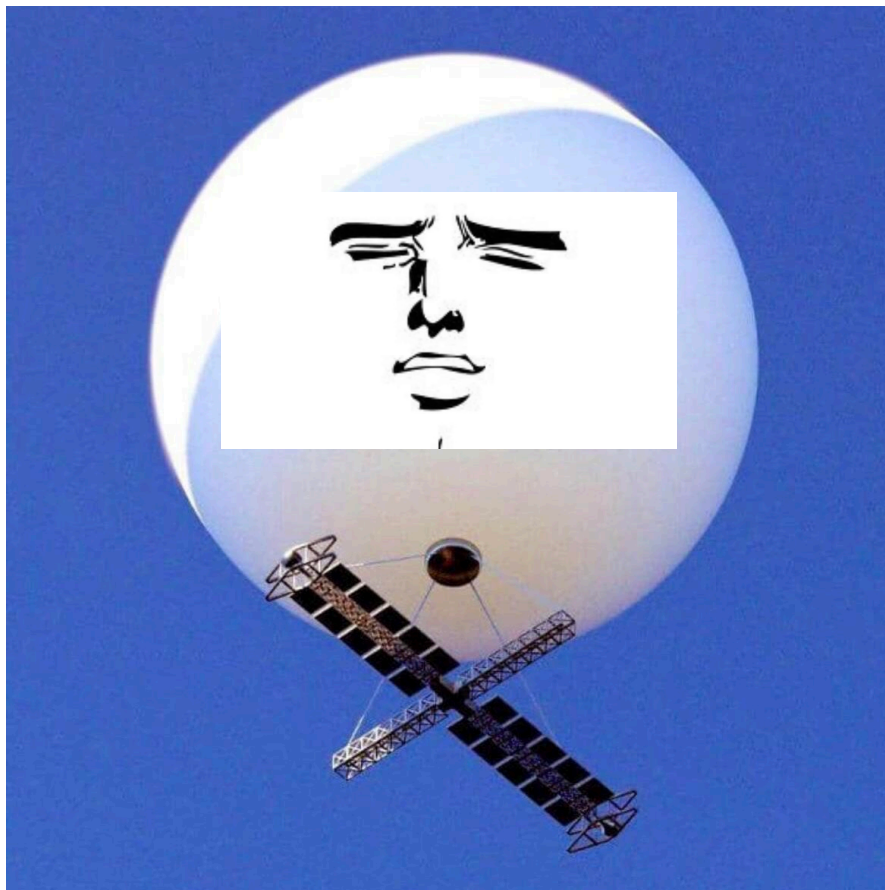


# Kanye West's Career 2004-2022





# Liz Truss's Career 2022-2022



# Chinese Weather Balloon 2023-2023



Workday being what it is, these top-ups have to be entered individually (about 50 clicks per student) by Joyce or Taryn for each of our ~240 graduate students.

# CS Admin's Wrists 1980-2022



# ICICS Building Servers 1968-2022

RIP Sweet Princes and  
Princesses

Any takers?



Lorem ipsum dolor sit amet, consectetur adipiscing elit, sed do eiusmod tempor incididunt ut labore et dolore magna aliqua. At consectetur lorem donec massa sapien faucibus et. Elementum tempus egestas sed sed risus pretium quam vulputate. Ornare arcu dui vivamus arcu felis bibendum ut. Euismod in pellentesque massa placerat duis. Volutpat sed cras ornare arcu dui vivamus. At lectus urna duis convallis convallis. Ipsum nunc aliquet bibendum enim facilisis gravida. Sollicitudin tempor id eu nisl nunc mi ipsum. Scelerisque eu ultrices vitae auctor. Curabitur gravida arcu ac tortor dignissim convallis aenean et. Posuere urna nec tincidunt praesent semper feugiat. Imperdiet nulla malesuada pellentesque elit eget gravida cum sociis natoque. Condimentum lacinia quis vel eros donec ac odio. Egestas erat imperdiet sed euismod nisi porta lorem mollis aliquam. Pellentesque nec nam aliquam sem et tortor consequat id porta.

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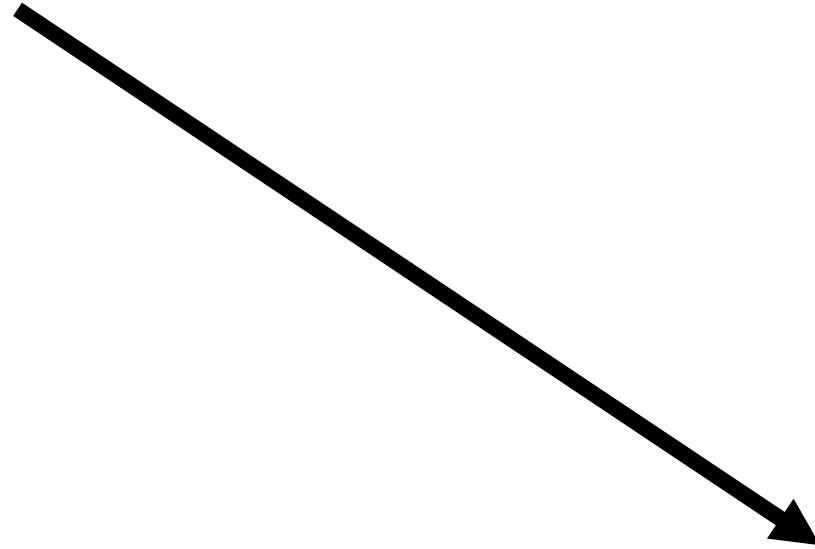
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I'm with  
Stupid





Why would you say something so controversial yet so brave?



# Comedy Central Roast of Joe

Thank you for staying!  
Thank you for setting up UDLS Joe (And Paulette!)  
We all appreciate it!

