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Appendix Tax Quotes

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Unit 1 What is Tax?

Form 1040A
U.S. Individual Income Tax Return
1996

Department of the Treasury Internal Revenue Service

Use the 990 label.
(See page 10.)

Check only one box:
1 ☐ Single
2 ☐ Married filing separate return
3 ☐ Married filing jointly with separate incomes
4 ☐ Head of household with dependent child or other person
5 ☐ Qualifying widow(er) with dependent child

Exemptions
a ☐ None
b ☐ Dependent
c ☐ Other

Income
1. Total income from all sources (see page 10)

2. Taxable income (see page 10)

3. Tax (see page 10)

4. Total tax (see page 10)

5. Refund of overpayment (see page 10)

6. Amount of overpayment (see page 10)

7. Amount of underpayment (see page 10)

8. Amount of refund (see page 10)

9. Amount of underpayment (see page 10)

10. Amount of refund (see page 10)

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SECTION I

Dialogue



Job Interview

*Applying for the position of an official
of the Internal Revenue Service*



Interviewee: Nice to meet you. I am here for an interview as requested.

Interviewer: Nice to meet you, too. I am Wang Ling, the Personnel Officer. Tell me a little bit about yourself, please.

Interviewee: My name is Li Yu. I was born in 1980 and graduated from Shanxi Finance and Taxation College. My

major is taxation.

Interviewer: Our advertisement says English competence is one of the key requirements of this position. Then how do you think of your proficiency in written and spoken English?

Interviewee: I have learned English for 10 years, and I have passed College English Test Band 4 and 6. My spoken English is fairly good enough to express myself fluently and communicate with native speakers.

Interviewer: What special skills do you have?

Interviewee: I have experience in computer operation, and I'm proficient in Microsoft Windows, including Microsoft Word and Excel.

Interviewer: Have you obtained any certificate of technical qualifications or license?

Interviewee: Yes, I have obtained a Computer Operation Qualification Certificate and a driver's license.

Interviewer: OK, very good. The staff in our department should be proficient in tax policies, the tax business, the financial accounting methods, and the production and



management processes in enterprise. How about your academic study?

Interviewee: I have been doing quite well at college and I hope to be able to make practical use of my knowledge in your department. My specialization at college is just in line with the areas your department deals with.

Interviewer: In addition to the direct tax civil service, employees in the tax authorities should carry out statutory duties and responsibilities, build a harmonious relationship with taxpayers and establish the idea of service for taxpayers. What about your ability to communicate with others?

Interviewee: I like meeting various kinds of people and have good interpersonal relationship. So I think I am competent for the work.

Interviewer: All right. We shall inform you as soon as we make our decision.



SECTION II

Further Study



What is Tax?

The kid had swallowed a coin and it got stuck in his throat, and his mother ran out in the street yelling for help. A man passing by took the boy by his shoulders and hit him with a few strong strokes on the back, and then he coughed the coin out.

“I don’t know how to thank you, doc ...”, his mother started.

“I’m not a doctor”, the man replied, “I’m from the IRS” (Internal Revenue Service).





* * * * *

A nervous taxpayer was unhappily conversing with the IRS Tax auditor who had come to review his records.

At one point the auditor exclaimed, “Mr. Carelton, we feel it is a great privilege to be allowed to live and work in the USA. As a citizen you have an obligation to pay taxes, and we expect you to eagerly pay them with a smile.”

“Thank God,” returned Mr. Carelton, with a giant grin on his face, “I thought you were going to want me to pay with cash.”

* * * * *

From the above two stories, we know that tax is everywhere in our daily life. “In this world nothing is certain but death and tax”, said by Benjamin Franklin. Then, what is tax?

Tax is a fee charged by a government on a product, income, or activity. If tax is levied directly on personal or corporate

income, then it is a direct tax. If tax is levied on the price of a good or service, then it is called an indirect tax. The purpose of taxation is to finance government

税收的天平



expenditure. One of the most important uses of taxes is to finance public goods and services, such as street lighting and cleaning. Since public goods and services do not allow a non-payer to be excluded, or allow exclusion by a consumer, there cannot be a market in the good or service, so they need to be provided by the government or a quasi-government agency, which tend to finance themselves largely through taxes.

Related Terms

revenue	/ˈrevənjuː/	<i>n.</i>	财政收入; 税收
Internal Revenue Service			国税局
proficient	/prəʊˈfɪʃənt/	<i>adj.</i>	熟练的, 精通的
statutory	/ˈstætjʊtəri/	<i>adj.</i>	法令的, 法定的; 可依法惩处的
converse	/kənˈvɜːs/	<i>v.</i>	交谈, 谈话
giant	/ˈdʒaɪənt/	<i>adj.</i>	巨大的
grin	/grɪn/	<i>n. & v.</i>	露齿笑, 咧口笑
business tax		<i>n.</i>	营业税
value added tax		<i>n.</i>	增值税
taxpayer	/ˈtæksɪpeɪə/	<i>n.</i>	纳税人



charge	/tʃɑ:dʒ/	v.	征收
levy	/ˈlevɪ/	v.	征收, 课税, 召集
direct tax			直接税
indirect tax			间接税
exclude	/iksˈklud/	v.	除外, 排除, 拒绝
quasi-government agency			类似政府的机构



Supplementary Material

法国人和美国人在一起聊天。法国人说:“我们法国的国旗很有意思,它非常完美地表达了我们纳税人的思想感情——蓝色是我们收到的税收单据的颜色;白色是我们阅读税收单据时的表情;红色是我们交纳赋税时气愤的脸庞的象征。”

美国人说:“我们美国的国旗更有意思,为了突出我们拿到税收单据时所承受的打击,我们在国旗上画了许多星星。”

从上面这则笑话我们可以看出,税务与我们每个人息息相关,当人类出现阶级和社会以后,国家便开始向公民

征税,并规定纳税是每个公民应尽的义务。税收是国家财政支出的保证,是进行基础设施建设的主要资金来源。



SECTION III

Exercises

1. Group Discussion

Work in groups to answer the following questions.

- (1) What's tax?
- (2) Could you tell us how to register with the tax authority?
- (3) What is the time requirement for the tax registration?
- (4) What should we do in the process of registration?
- (5) Why should we pay tax?
- (6) Do you think it is important for us to pay tax? Why?

2. Role-play

For this task, the students are required to work in pairs as Mr. Robbins and a tax official to make up short conversations on the situation below.



Situation

Mr. Robbins is starting up a private investment company. He goes to the local tax bureau and inquires about the standard procedure of tax registration and the fee involved.



Tips

- ◆ How do I register with the tax authority?
请问如何办理税务登记?
- ◆ My company is a private investment enterprise.
我的公司是一家私营企业。
- ◆ Your businesses are subject to different kinds of tax, such as business tax and value added tax. So you should register with both the national and regional tax authorities respectively.

贵公司涉及营业税和增值税等不同税种的业务，需分别到地税局和国税局申请登记。

- ◆ What should we do in the process of registration?
登记过程中需要办什么手续?
- ◆ How long will my company receive the certificate of the registration?
多长时间能够办完登记?

3. Observe and Talk

Work in small groups and try to give a short speech on the nature of tax referring to the picture below. you may use the following words and expressions. (at least ten sentences)



Words & Expressions

- ✿ financial income
- ✿ taxation
- ✿ taxpayer
- ✿ charge
- ✿ the tax authorities





- * Without tax, we could not ...
- * One of the most important uses of taxes is to ...
- * the national tax authorities
- * the regional tax authorities
- * the tax registration
- * the certificate of the registration