Marks of punctuation serve specific purposes in sentences. They show where thoughts end, where ideas are separated, and where pauses occur. Punctuate sentences according to the principles noted here. Remember that using punctuation unnecessarily is as confusing as omitting it when it is required.

PERIODS, QUESTION MARKS, AND EXCLAMATION POINTS (./?/!)

Three marks of punctuation end sentences: the period, the question mark, and the exclamation point. They indicate that a thought is complete, and they perform—especially the period—other functions as well.

19a Accurate Use of Periods

Use a period to end a sentence that makes a statement.

Solar power is not yet a widely used energy source.

Use a period at the end of a question that is a courteously stated request or a command.

Will you please hand in your papers now.
Give your forms to the secretary when you’ve finished.

Use a period to end a sentence that contains an indirect question.

The landlord asked if we understood the terms of the lease.
[The sentence states that a question was asked; it does not directly pose the question.]

Use a period with most abbreviations.

Although a period in an abbreviation indicates that letters have been omitted, some standard abbreviations do not require periods. Consult a dictionary for guidance. (See also Section 35, “Abbreviations.”)
With periods  Without periods
Mr.  FCC (government agency)
M.D.  IL (state)
Trans.  PBS (television network)

**Use a period before a decimal point and with dollars and cents.**

- Production standards vary by only .14 millimeter.
- \( \pi \) equals 3.14159.
- The price was reduced to $39.95.

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**19b Accurate Use of Question Marks**

**Use a question mark after a direct question.**

The need for a question mark is usually indicated by inverted word order: Part or all of the verb in the independent clause precedes the subject of the clause. In some instances, however, intent transforms a statement into a question.

- Can we assume that the order has been shipped?
  - [Can, part of the verb, precedes the subject *we.*]
- You mean he’s ill?
  - [Intent, not word order, indicates that the sentence is a question; the question mark, though optional, confirms the writer’s intent.]

**Use a question mark in parentheses to indicate uncertainty about the accuracy of dates or numbers or other facts.**

- Modern scholars question whether Homer, a Greek poet of the ninth century (?) B.C., was the sole author of the famous epics attributed to him, the *Iliad* and the *Odyssey*.

It is not good usage to indicate possibly inaccurate words or to indicate irony by using a question mark in parentheses; changes in diction or sentence structure are more effective means of achieving these ends.

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**19c Accurate Use of Exclamation Points**

**Use an exclamation point only to express strong emotion or to indicate unusual emphasis.**

- Be quiet!
- Don’t just stand there. Do something!

In most writing, exclamation points are not necessary or appropriate. Use them selectively.
The *comma* is used to make the internal structure of a sentence clear. It does so in three general ways: (1) by separating elements that might otherwise be confused, (2) by setting off interrupting constructions, and (3) by marking words that are out of normal order.

**Use commas to separate three or more coordinate items in a series.**

Using a comma before the conjunction (the word that joins the items in the series) is always correct and will avoid possible confusion.

- Her favorite novelists were Melville, Lawrence, and Faulkner.
- We considered displaying the statue in three places: in the lobby, in the president’s office, and in the reception room.
- Jack designed the set, Ira did the flat painting, and Margo did the detailed painting.

**Use commas between coordinate adjectives or adverbs that are not joined by a conjunction but that modify the same word individually.**

When each of several adjectives modifies a noun individually or when each of several adverbs modifies a verb, adjective, or adverb individually, commas should separate the modifiers. No comma separates the last modifier from the word it modifies. (See also Section 21d.)

- It was a dark, drizzly, depressing day.
- Rick slowly, methodically rechecked his documentation.

**In a compound sentence, use a comma before the coordinating conjunction that links the independent clauses.**

This usage prevents the subject of the second clause from being misread as an additional object in the first clause. When there is no danger of a confused reading, the comma may be omitted.

- Because of financial difficulties, the farmer sold his tractor and his plows, and his land remained uncultivated in the spring.
- T. S. Eliot’s poetry is highly regarded but his drama is not.

**Use one comma or a pair of commas to set off a conjunctive adverb.**

Conjunctive adverbs, such as *however, moreover, therefore, consequently, and nevertheless,* establish logical connections between sentences. Usually they provide a transition between two statements, and they often come near or at the
beginning of the second statement. If no confusion will result, the comma or commas may be omitted, but using commas in these cases will always be correct.

The warehouse was severely damaged by fire. Subsequently, the property was sold at a loss.
Recent advances in medical research have brought hope to victims of AIDS. Some medical experts, however, feel the optimism is premature.
Streamlining corporate management helps companies operate more smoothly; moreover, it can save on operating costs.

20e Use a comma after an introductory subordinate clause in a complex or compound-complex sentence.

Because OPEC’s prices were high in the 1970s, American drivers began to conserve gasoline, showing that for once they were responsive to government recommendations.
Although Middle English is somewhat difficult to read, the rewards of reading Chaucer make learning his language worth the effort.

Use a comma after an introductory infinitive or participial phrase.

To prepare for her language proficiency exam, Pam skimmed five study guides.
Moving cautiously through the rubble, the insurance agent made notes for the damage report.

20f Use a comma after introductory elements that function as adjectives or adverbs unless the phrase is short and the meaning of the sentence is clear without the comma.

A prepositional phrase at the beginning of a sentence that answers the questions when, where, or under what conditions is functioning like an adverb. Since such phrases modify the entire sentences of which they are a part, they should be followed by commas.

After four weeks of intensive work, Jason finished the first draft of his master’s thesis.
After classes the five of us met to play basketball.
[Short phrase does not require a comma.]

Use a comma to set off an introductory adverb that modifies an entire sentence.

Finally, attending conferences and workshops is an important way to meet other professionals.

20g Use one comma or a pair of commas to set off a nonrestrictive clause or phrase.

A nonrestrictive clause or phrase does not limit a class to a particular group or individual but modifies the whole class. It supplies additional information but can be omitted from a sentence without substantially altering the sentence’s meaning.
A **restrictive clause or phrase** specifies a particular member or members of a group. It supplies information that is necessary to the meaning of the sentence. Restrictive clauses or phrases are not set off by commas.

The audio designer, **who creates sound effects for a play**, is an important member of a theater staff.  
*Nonrestrictive clause could be omitted without altering sentence meaning.*

New recruits, **who may join after finishing high school** must make numerous adjustments before they are acclimated to military life.  
*Nonrestrictive clause could be omitted without altering sentence meaning.*

The audio designer **who worked on Equus** should be fired.  
*Restrictive clause identifies a specific audio designer.*

All soldiers **who complete basic training** will be assigned to duty within three weeks.  
*Restrictive clause identifies a specific group of soldiers.*

### 20h Use one comma or a pair of commas to set off nonrestrictive appositives.

An **appositive**—a word, phrase, or clause that renames a word or group of words in a sentence—can be nonrestrictive or restrictive. Nonrestrictive appositives provide inessential information and are set off by commas. Restrictive appositives provide essential information and are not set off by commas. Appositives are grammatically equivalent to the noun or pronoun they rename.

- PBS, **a nonprofit broadcasting network**, relies on corporate donations to cover most of its operating expenses.  
  *Nonrestrictive appositive could be omitted without altering sentence meaning.*

- The superstation **TBS** broadcast the first colorized versions of many American film classics.  
  *Restrictive appositive identifies a specific station.*

### 20i Use one or a pair of commas to set off contrasted elements.

Young children react best to positive comments, not negative ones.  
South Korea, not Japan, has the highest literacy rate in Asia.

### 20j Use commas to set off the words yes and no, mild interjections (well, okay, and so on) that begin sentences, and words in direct address.

- Yes, James Joyce’s **Ulysses** is a difficult novel to read.  
- I suspect, my fellow Americans, that we are the victims of a hoax.  
- Sarah, would you please share your interpretation of the poem?

### 20k Use commas to separate directly quoted material from explanatory expressions.

Expressions that signal direct quotations, such as “he said,” “she replied,” and so on, vary widely in form and position (they may be positioned at the beginning, in the middle, or at the end of a quotation). Wherever such expressions occur, they must be separated from the quotation, most often with commas.
Reverend Tobias said, “State lotteries are nothing but state-sanctioned gambling.”
“Lotteries, however, provide revenues that can be used to support education,” Representative Fulwiller noted.
“If we ignore the lottery as a way of increasing revenues,” he added, “our state’s finances will continue to suffer.”

201 Use commas with numbers containing four or more digits, dates, addresses, place names, and titles and academic degrees, according to the conventions shown below.

Numbers: Place a comma after every three digits, moving from right to left.
1,399 2,776,100

Dates: In month-day-year order, a comma separates the day and year. If a date including month, day, and year appears in the middle of a sentence, a comma also follows the year.
No commas are required in the day-month-year order or when only the month and year are used.
George Washington was born on February 22, 1732.
On October 30, 1905, Tsar Nicholas issued the October Manifesto, guaranteeing individual liberties.
Sixty percent of Hiroshima was destroyed by the atomic bomb dropped on 6 August 1945.
Hitler annexed Austria in March 1938.

Addresses: When an address is written in a sentence, separate each element with a comma. If the address appears in the middle of a sentence, a comma must follow the last element.
She moved to 719 Maple Avenue, Cleveland, Ohio, shortly after the Thanksgiving holidays.
The Convention Center in Landover, Maryland, was the site of the “Welcome Home” concert honoring Vietnam veterans.
The Olympics in Munich, West Germany, were plagued by terrorism.

Titles and academic degrees: Use commas to set off these nonrestrictive elements.
At Honors Convocation, Rebecca Kingsley, professor emerita, presented the scholarship that bears her name.
William Leeds, M.D., serves on the Marion County Health Board.

Exercise
Supply periods, question marks, exclamation points, and commas in the following sentences. Make sure that a rule guides your placement of each punctuation mark.
1. CBS NBC and ABC America’s largest networks are now advertising programs regularly on small independent cable networks

2. The novel originally priced at $2595 did not sell well but sales increased when the price was reduced to $1795

3. Address women as Ms unless you are certain that they prefer Miss or Mrs

4. Should we send our order to the Chicago Illinois distribution center or to the Atlanta Georgia center

5. Angered that her glares did not quiet the jabbering child the old woman finally shouted “Shut up”

6. The tour guide concerned that he adapt himself to the visitors’ preferences asked if they wanted to spend more time in the chapel

7. The San Francisco earthquake of April 18 1906 measured 8.3 on the Richter scale but the March 2 1933 earthquake in Japan measured 8.9

8. Much to my surprise the word calf is used to describe young cattle elephants antelopes rhinoceroses hippopotamuses and whales

9. Even though he was working without State Department authorization Rev Jesse Jackson secured the release of Robert Goodman Jr from Syria

10. Did you know that the West Indian island Jamaica is smaller (4244 square miles) than Connecticut

11. Because she was aware of prejudice against women Amadine Aurore Dupin published her novels under the name George Sand

12. After four months of work the restorers gave up their attempts to salvage the Venetian fresco

13. Peonies irises roses and day lilies are among Americans’ favorite perennial not annual flowers
14. To be competitive in a declining market American auto manufacturers slashed interest rates and offered special rebates.

15. The Tyrannosaurus Rex with teeth that measured six inches long was the fiercest of the meat-eating dinosaurs.

16. Passengers who need special assistance are always asked to board airplanes before other travelers.

17. Ironically taking out a mortgage is considered more stressful than having a foreclosure on a mortgage.

18. Many taxpayers choose to use the “short form”; however taxpayers who wish to itemize deductions must use the “long form”.

19. The mineral calcium is needed to develop and maintain bones and teeth but it is lacking in many diets.

20. The film *Gandhi* begins with the leader’s assassination on January 30 1948 and then recounts his life in a long flashback.

### 21 UNNECESSARY COMMAS

Too many commas in sentences can be as confusing as too few. To avoid excessive use of commas, observe the following rules.

**21a** Do not use a comma before a coordinating conjunction that joins only two words, phrases, or dependent clauses.

Isak Dinesen married a Danish baron and subsequently moved to Africa.  
[No comma with compound verb *married and moved*.]

I asked for advice first from my classmates and then from Professor Bakeman.  
[No comma between two prepositional phrases joined by *and*.]

**21b** Do not use a comma between subjects, verbs, and complements unless specific rules require that commas be used.

In the simplest sentences, no commas should break the subject-verb-complement pattern. When other information is added—appositives, nonrestrictive clauses, coordinate modifiers—commas may be necessary, but only as required by specific comma rules.
The angry soprano walked out of the rehearsal.
[No comma with subject-verb pattern.]

The angry soprano, unhappy with the conductor, walked out of the rehearsal.
[Nonrestrictive appositive set off by commas.]

Our university’s pole vaulter was a strong contender for the title.
[No comma with verb-complement pattern.]

Our university’s pole vaulter was, by general agreement, a strong contender for the title.
[Parenthetical comments, in this case a nonrestrictive prepositional phrase, require commas; see Section 20g.]

21c **Do not use a comma before the first or after the last item in a series.**

Carla began attending exercise classes to build her stamina, to lose weight, and to tone her muscles.
[Comma would interrupt verb-complement pattern.]

*Time, U.S. News & World Report,* and *Newsweek,* are the most popular weekly magazines in America.
[Comma would interrupt subject-verb pattern.]

21d **Do not use commas to separate adjectives or adverbs that cumulatively modify the same word.**

When adjectives or adverbs work together to create meaning, they should not be separated by commas.

Four small red candles burned on the mantelpiece.
[No commas because *red* modifies *candles,* *small* modifies *red candles,* and *four* modifies *small red candles.*]

21e **Do not use a comma between an adjective or an adverb and the word it modifies.**

An especially talented pianist opened the recital.
[No commas because the adverb *especially* modifies the adjective *talented,* which modifies the noun *pianist.*]

21f **Do not use commas to set off restrictive elements in sentences.**

[No commas because song title is necessary for sentence clarity. (Streisand had another Oscar-winning song in a different year.)]

21g **Do not use a comma before an expression in parentheses.**

When a comma is necessary with a parenthetical expression, it should follow the closing parenthesis.

In hopes of graduating early, Brian took six English classes (English 307, 320, 337, 339, 412, and 445), but he could not manage the reading.
Do not use a comma before either an indirect or a direct quotation introduced by *that*.

Marcos said that he will someday return to the Philippines.
But: Marcos said, “I will someday return to the Philippines.”
Wasn’t it Winston Churchill who said that “an iron curtain has descended across the Continent”?

Do not place a comma after either a question mark or an exclamation point in a direct quotation.

Question marks and exclamation points replace the commas that are frequently required with direct quotations.

“Will we never recover from the wounds created by the Vietnam War?”, asked Representative Martin.

**Exercise**

Remove unnecessary commas from the following sentences. Be ready to explain why each comma you delete is not needed.

1. Sandy Koufax was named Most Valuable Player of the World Series in 1963, and in 1965.

2. Two American cities, (Chicago, and New York City) each employ more than ten thousand police officers.

3. Four, very, small cars can park in the spaces normally allotted to three full-sized cars.

4. The geriatrician said, the symptoms suggest that Uncle Rupert probably has Alzheimer’s disease.

5. Chicago’s O’Hare International Airport, is the busiest airport in the United States.

6. The aging movie theater, which was once the small city’s pride, needed extensive, expensive, renovation.

7. The playwright, Sophocles, is known for perfecting the form, of classical Greek tragedy.
8. Since early 1982, the copper penny has been gradually replaced, by a copper-plated zinc coin.

9. “How can we expect students, who have never taken calculus, to perform well on this portion of the exam?,” Professor Carino asked.

10. California, Pennsylvania, Illinois, Michigan, and Ohio, each distributes over $1.5 million annually in unemployment benefits.

22 SEMICOLONS (;)

The semicolon most often functions like a period, separating independent clauses. Though it can in some specialized instances replace a comma, the semicolon should not be used routinely as a substitute for a comma.

22a Use a semicolon to join closely related independent clauses that are not connected by a coordinating conjunction.

In this usage, the semicolon most clearly functions like a period. As a result, make certain that each clause is, in fact, independent.

Take care of the children; let the adults take care of themselves.

22b Use a semicolon to join independent clauses that are linked by a conjunctive adverb, or separate the clauses with a period.

The defense attorney’s closing statements were brilliantly presented; however, the facts of the case favored the prosecution.

22c Use a semicolon to separate three or more items in a series when one or more of the items contain internal commas.

In their essays, students commented on The Fire Next Time, an essay-novel by James Baldwin; Soul on Ice, a polemic by Eldridge Cleaver; and Anger and Beyond, a collection of critical essays edited by Herbert Hill.

22d Do not use a semicolon in place of a comma with a subordinate clause.

Although revisions of the tax code will eliminate many deductions, most Americans will benefit from a reduction in their overall tax rate.

22e Do not introduce a list or a clarifying phrase with a semicolon.

The colon (:) and the dash (—) are traditionally used to introduce a list or a clarification. The semicolon is not interchangeable with these marks of punctuation.

A number of long-distance services vied for consumer’s business: AT&T, MCI, and Sprint.
The colon is a formal way to introduce a list or a clarification. The colon means “Note what follows.” Use colons selectively to add clarity to your writing.

**23a Use a colon to introduce a list.**

The items in the series should never be direct objects, predicate nouns, predicate adjectives, or objects of prepositions. An independent clause must precede the colon.

As suggested in Section 22e, a dash may be used in place of the colon.

American theater and film have produced a number of notable acting families: Barrymore, Bridges, Fairbanks, Fonda, and Sheen.

**23b Selectively use a colon between two independent clauses when the second explains the first.**

The second clause may start with either a lowercase letter (as shown here) or with a capital letter.

Except for differences in the subject matter, the rules of grammar are like the laws of chemistry: they are generalizations describing accepted principles of operation.

**23c Use a colon to emphasize an appositive that comes at the end of a sentence.**

Marlowe and Shakespeare introduced the dramatic use of blank verse: unrhymed iambic pentameter.

**23d Use a colon in place of a comma to introduce or emphasize a long quotation.**

Churchill concluded an eloquent speech with this visionary statement: “Out of the depths of sorrow and sacrifice will be born again the glory of mankind.”

**23e Use a colon between numerals designating hours and minutes, after formal salutations in formal or official correspondence, between titles and subtitles, between chapter and verse in Biblical citations, and between city and publisher in works-cited entries.**

The speaker was scheduled to arrive on a 9:40 A.M. flight from Los Angeles.

Dear Mr. Harper:  
Dear Professor Smithson:

*Some Sort of Epic Grandeur: The Life of F. Scott Fitzgerald*  
Isaiah 12:2–4  
Cambridge: Harvard UP  
Boston: Houghton Mifflin
Do not use a colon between a verb and its complement or between a preposition and its object.

Jerrid’s favorite restaurants are Richard’s Townhouse, The Broken Blossom, and Fernucchi’s.

Exercise

Revise these sentences, using semicolons or colons.

1. Two lizards found in the southwestern United States and northern Mexico are venomous. They are the Gila monster and the Mexican bearded lizard.

2. The Democratic party considered five cities for its national convention. Those cities were Dallas, Texas, Chicago, Illinois, Atlanta, Georgia, Washington, D.C., and Los Angeles, California.

3. Mark Spitz was an outstanding Olympic competitor. However, he was only an adequate Olympic commentator.

4. Infertility counselor Roselle Shubin made this epigrammatic comment on parenthood, “There is more to being a mother than giving birth, and more to being a father than impregnating a woman.”

5. Morocco, Algeria, Libya, Tunisia, and Egypt border the Mediterranean Sea. These are the only African countries that do.

DASHES (—)

A dash (made in typing with two hyphens with no space between or before or after them) serves a number of purposes in punctuating sentences. But it should be used with restraint because if overused the dash can become distracting and will lose its impact.

Use dashes to set off appositives that contain commas in midsentence.

Five states—Indiana, Iowa, Kentucky, Missouri, and Wisconsin—share borders with Illinois.

Use a dash to set off a series that introduces or ends a sentence.

Beaumont, Fletcher, Jonson, Kyd, Marlowe, and Webster—these dramatists were respected contemporaries of Shakespeare.
Use dashes, singly or in pairs, to set off interpretations, evaluations, or interruptions.

This answer—if we can call it an answer—is completely meaningless.
This answer is completely meaningless—if we can call it an answer.

Parentheses, used in pairs to set off secondary information in sentences, can foster clarity. Use them selectively, however, because they break the flow of sentences and if overused make your writing seem choppy and fragmented.

Use parentheses to enclose an explanation, qualification, or example that is not essential to the meaning of the sentence.

Phnom Penh is the capital of Kampuchea (known to most Americans as Cambodia).

Use parentheses around numbers or letters that identify a sequence within a sentence.

Withdrawing money from an automatic teller machine requires following seven simple steps: (1) insert your validated bank card; (2) type in your personal access code; (3) identify the account you want to take the money from; (4) indicate the amount of money you desire; (5) open the drawer and remove the money; (6) indicate that the transaction is complete; and (7) remove your bank card and the withdrawal slip.

Exercise

Using dashes and parentheses, revise these sentences.

1. In 1755, roughly 4,000 Acadians settlers in Nova Scotia, Canada, were forcibly relocated to Louisiana.


3. Mali, Niger, and Nigeria these are the countries through which the river Niger flows.

4. Changing a tire requires following five relatively simple steps: 1. turn off the car’s engine and engage the emergency brake, 2. jack up the car on the appropriate side, 3. remove the damaged tire, 4. put on the spare, and 5. lower the car and remove the jack.
5. Margaret Higgins Sanger 1883–1966 led the birth-control movement in America during the early years of the twentieth century.

### QUOTATION MARKS (“/”)

*Quotation marks* are most commonly used to enclose direct quotations (see also “Quoting Sources” in Chapter 14). The most important issues with quotation marks are accuracy in recording other people’s comments and accuracy in the placement of other punctuation marks.

#### 26a Place commas and periods before quotation marks.

My favorite story, “The Fall of the House of Usher,” is by Poe.

#### 26b Place colons and semicolons after quotation marks.

Shelley creates a vivid image of a decayed civilization in his poem “Ozymandias”: “Round the decay / Of that colossal wreck, boundless and bare / The lone and level sands stretch far away.”

For the university newspaper, Rachel wrote “The Dilemma of Drug Testing”; the article won the school’s journalism award in the spring.

#### 26c If a quotation is a question or an exclamation, place the question mark or exclamation point before the quotation marks.

If the whole sentence in which a quotation (or an exclamation) appears is a question (or an exclamation) but the quotation is not, place the question mark (or exclamation point) after the quotation marks.

I can’t remember who wrote the ballad “What’ll I Do?”

Were we supposed to read “What It Takes to Be a Leader”?

#### 26d Use single quotation marks (‘and’) around material that would be enclosed by full quotation marks if it were not already within a quotation.

Jeremy said, “Although ‘Dover Beach’ is one of Matthew Arnold’s greatest poems, it is not one of my favorites.”

### BRACKETS ([/])

*Brackets* are used to enclose an editorial or a clarifying explanation or comment inserted into a direct quotation.

Richardson commented, “Using both systems [the U.S. Customary System and the International Metric System] has caused considerable confusion for American consumers and has put U.S. industries at a trade disadvantage.”
**ELLIPSES ( . . . )**

*Ellipses*, three spaced periods, are used to indicate the omission of one or more words from a quotation. The three periods, or points, that form the ellipsis are considered a unit. When the omission comes at the end of a sentence, a fourth point must be added as end punctuation. When a comma is required, it follows the ellipsis.

**28a Use ellipsis points to show where words have been omitted from a direct quotation.**

Omit extraneous material—like parenthetical expressions or unnecessary clarifications—but do not leave out material if the omission changes the meaning of the original text.

**Original Quotation**

Lincoln’s antislavery views, clarified in the Republican party platform of 1860, served to alienate not only the residents of southern states but also southern sympathizers in the North.

**Elliptical Quotation**

According to Walter Holtmire, “Lincoln’s antislavery views . . . served to alienate not only the residents of southern states but also southern sympathizers in the North.”

**Use ellipsis points very selectively to indicate hesitation, a trailing off of thought, or an incomplete statement.**

The deathbed scene in James Brooks’s *Terms of Endearment* is . . . manipulative.

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**Observing the Rules of Punctuation: Review Exercise**

Correct the punctuation errors in the following sentences. Be ready to identify the rules that guided your thinking.

1. The Internal Revenue Service IRS is responsible for administering the tax laws passed by Congress

2. From 1791 to 1862 the US government relied on tariffs to generate income in 1862 however Congress enacted the first income tax law to pay for the debts of the Civil War

3. Did you know that income taxes were not universally instituted until 1913

4. Following the 1986 tax law only a few major deductions will be allowed mortgage payments state and local taxes medical expenses and charitable contributions
5. Nevada South Dakota Texas Washington and Wyoming these states do not impose a corporate tax based on net income

6. The IRS operates from its various headquarters one national office in Washington seven regional offices sixty-three district offices and tax service centers and processes roughly 200 million returns annually

7. Beginning in 1943 taxes were withheld from wages a plan that increased the number of people who equitably paid taxes

8. According to new tax laws corporate rates will drop from 46 percent to 34 percent however a minimum tax will also be imposed to prevent major companies from paying no taxes

9. The nation’s first sales taxes enacted in 1812 affected consumers of only four kinds of commodities gold silver jewelry and watches

10. Did you know that it was Benjamin Franklin who said But in this world nothing can be said to be certain except death and taxes

11. James Otis spoke the sentence that became a catch phrase of the American Revolution Taxation without representation is tyranny

12. In 1985 the IRS collected a total of $742,871,541,000 in taxes a figure so large it is hard to envision

13. Most Americans do not object to paying taxes many however object to how the tax money is spent

14. Various tables Schedule X Y or Z are used to compute the taxes of people with incomes of more than $50,000

15. Taxpayers who wish to appeal a tax charge must follow four steps 1 discuss the charge with a local appeal’s office 2 submit a written protest 3 wait for a judgment 4 pay the charge or file yet another appeal with the District Claims Court