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the income tax return is a process where a taxpayer calculates the amount of income earned during a year from January 1 to December 31 and the amount of income tax and adjusts the excess or deficiency if there is tax withheld at source or estimated tax prepayment

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a tax return reports income expenses tax payments made during the year and other relevant information to the taxing authority it helps to determine whether a tax refund is due this will depend on whether a person has overpaid

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