

# ASSIGNMENT

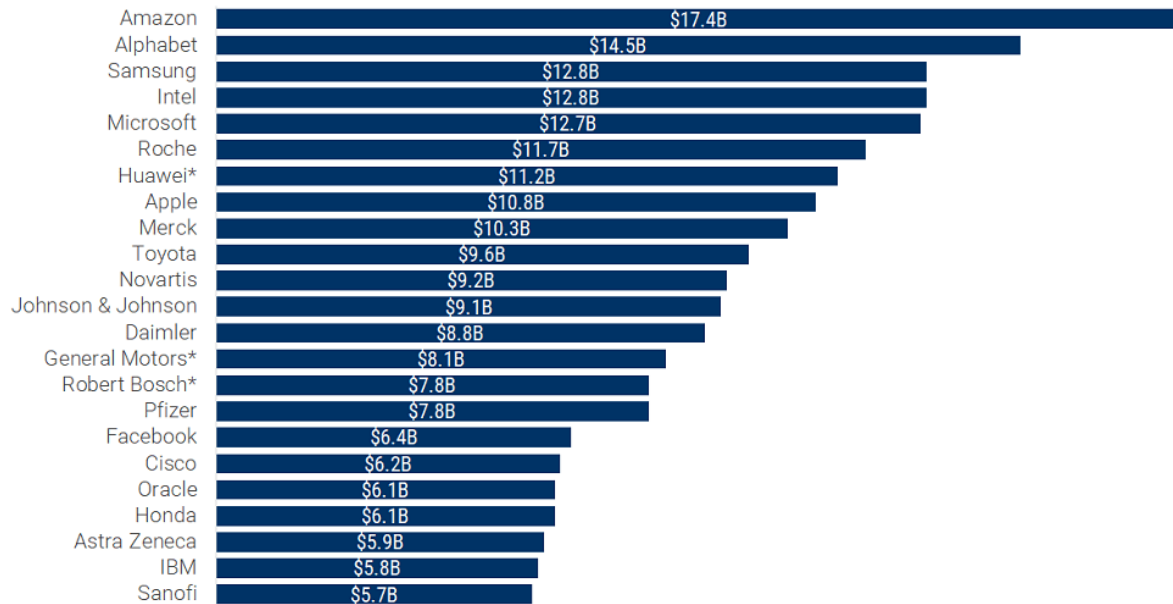
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# **R&D SPENDING**



## Manufacturers are top corporate R&D spenders

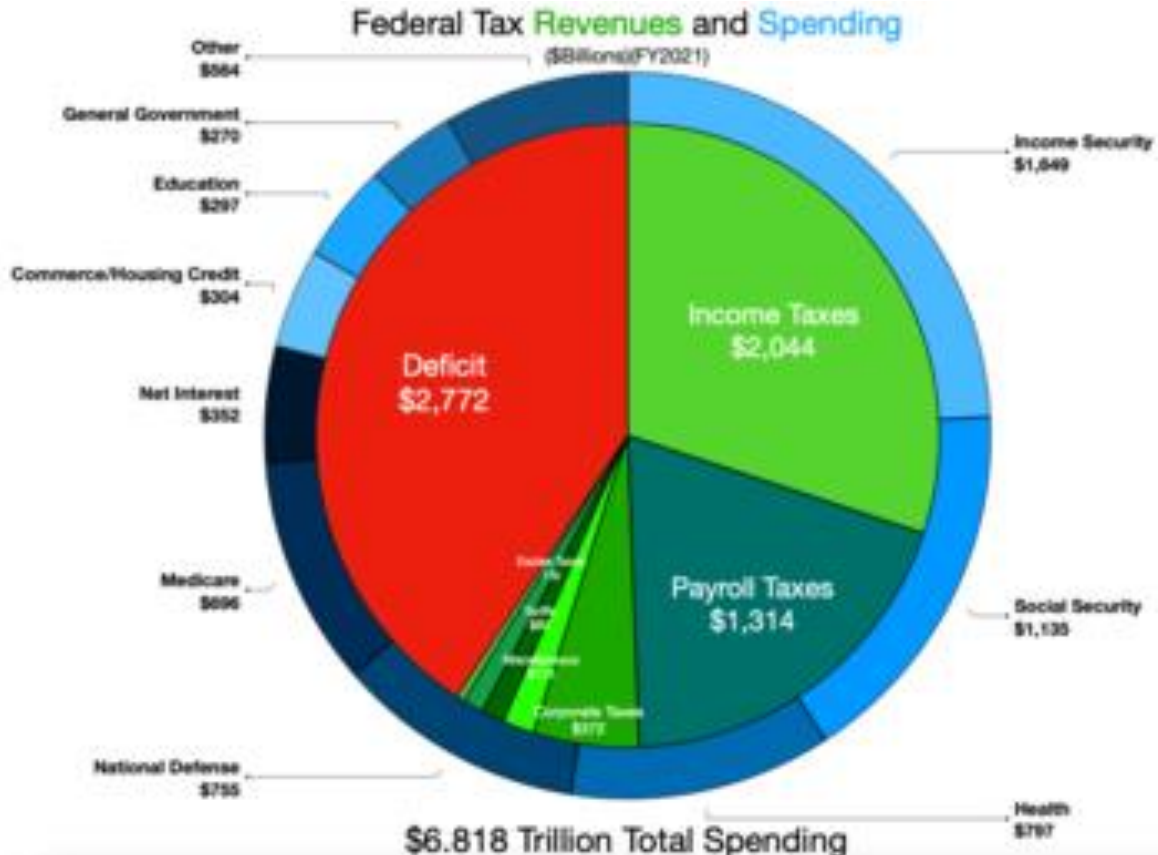
Trailing twelve months R&D spend (as of 6/16/17)



Source: company filings, Bloomberg

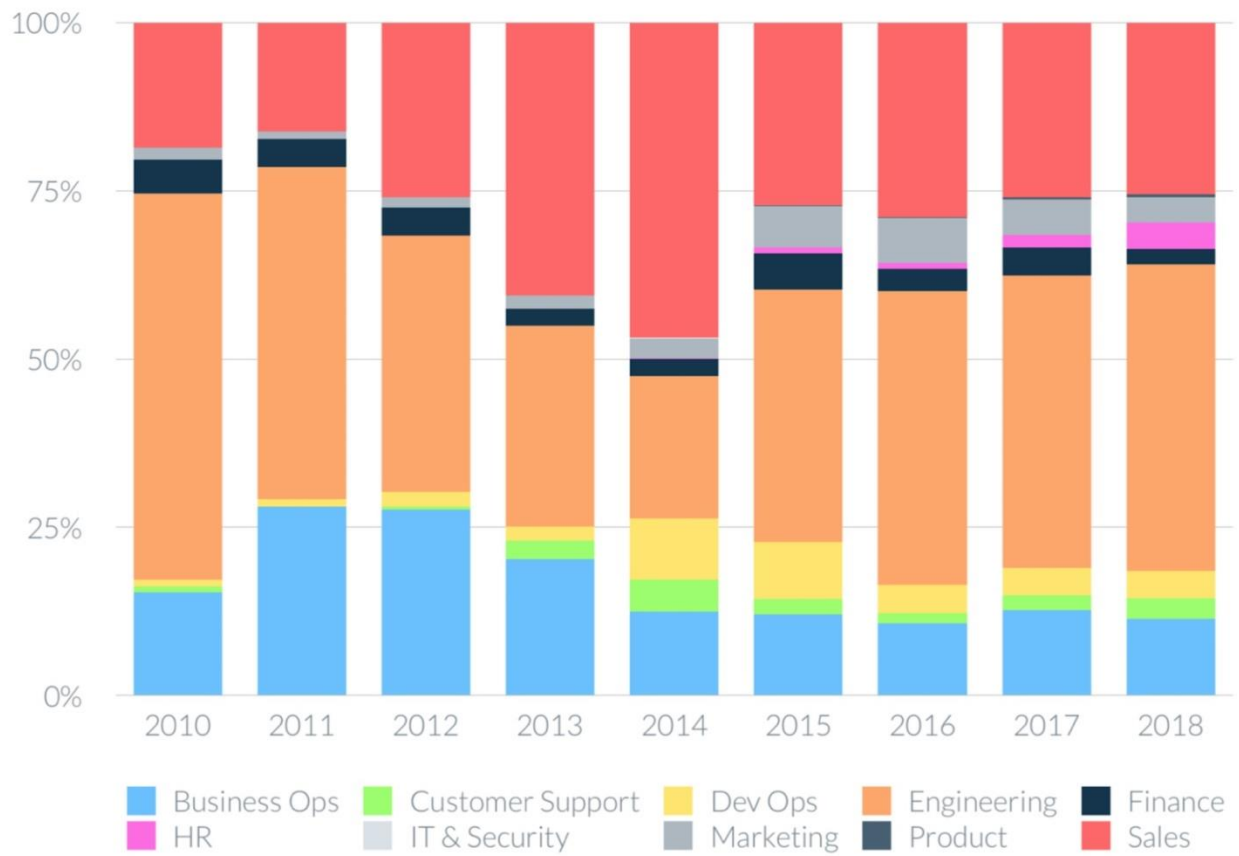
\*indicates R&D spending reported annually

CBINSIGHTS



# **Administration Spending**

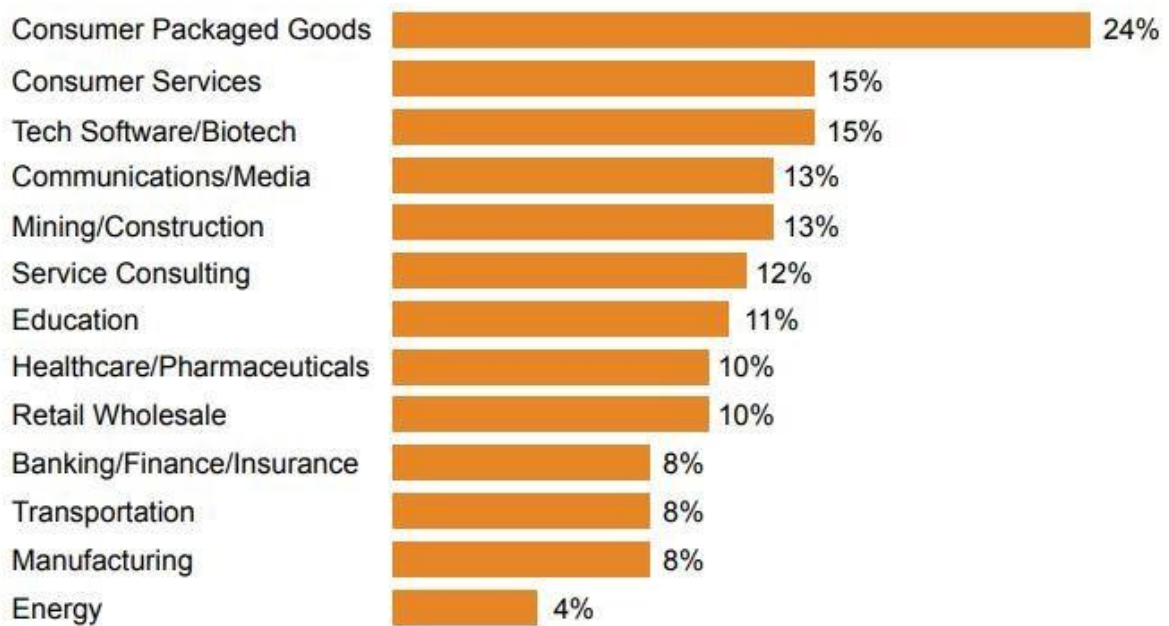
## SaaS Spending by Department



# **Marketing Spending**

### Figure 1: Marketing Budgets By Industry

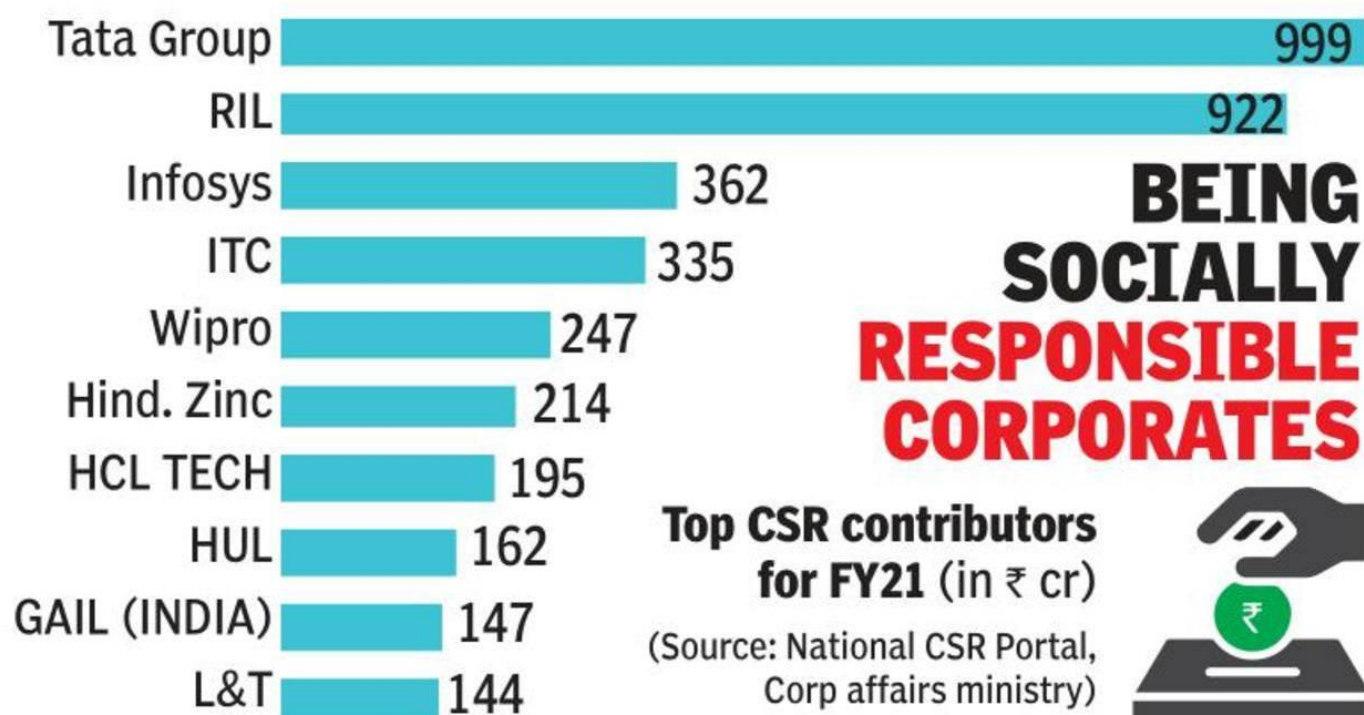
Marketing accounts for what percentage of your overall budget?



Source: The CMO Survey Deloitte Digital

**STATE**





**PROFIT**

FIGURE 1

# Corporate Income Tax Revenue Fiscal years 1934 – 2019



Share of GDP



Source: Office of Management and Budget. Historical Tables. Table 2.3, "Receipts by Source as Percentages of GDP: 1934–2025."

## Exhibit Sample Differences in the R&D Credit Before and After the TCJA

	Before TCJA	After TCJA
Tax rate	35%	21%
R&D credit	\$200,000	\$200,000
IRC section 280C(c)(3) addback (reduction) [Line 1 × Line 2]	(\$70,000)	(\$42,000)
<b>Net credit</b>	<b>\$130,000</b>	<b>\$158,000</b>

R&D=research and development