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An Overview of the Tax Provisions in the American Taxpayer Relief Act of 2012

By Margot L. Crandall-Hollick

CreateSpace Independent Publishing Platform. Paperback. Book Condition: New. This item is printed on demand. Paperback. 36 pages. Dimensions: 11.0in. x 8.5in. x 0.1in. On December 31, 2012, a variety of temporary tax provisions which were part of the fiscal cliff expired. Two days later, the American Taxpayer Relief Act of 2012 (ATRA; P. L. 112-240) retroactively extended, and in certain cases modified, many of these provisions. The short time period between the expiration of these provisions and the enactment on January 2 of ATRA retroactively meant that from the perspective of all but upper-income taxpayers, income taxes remained unchanged between 2012 and 2013 (i. e. , the amount of income tax withheld from their paycheck and the availability of certain tax deductions, credits, and exclusions remained unchanged). This report provides an overview of the tax provisions (Titles I-IV and Title X of P. L. 112-240) included in the fiscal cliff deal, including: the permanent extension and modification of the 2001 and 2003 tax cuts, often referred to collectively as the Bush-era tax cuts; the temporary extension of certain tax provisions originally included as part of the American Recovery and Reinvestment Act (ARRA; P. L. 111-5), often referred to as the 2009...



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