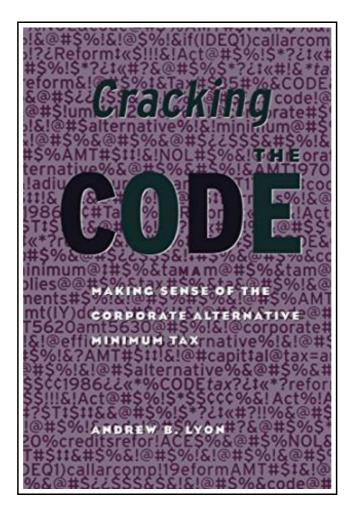
Cracking the Code: Making Sense of the Corporate Alternative Minimum Tax



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CRACKING THE CODE: MAKING SENSE OF THE CORPORATE ALTERNATIVE MINIMUM TAX



Brookings Institution Press. Paperback. Book Condition: New. Paperback. 172 pages. Dimensions: 9.0in. x 6.0in. x 0.5in.The corporate alternative minimum tax (AMT) was hailed in the Tax Reform Act of 1986 as instrumental to ensuring that tax loopholes would not permit corporations to avoid paying their fair share of tax liability. In 1995, less than ten years later, repeal of the AMT was pledged as part of the Republican Partys Contract with America and passed by the House of Representatives. Opponents of the AMT object that it penalizes new investment by firms and prevents the use of legitimate deductions. Its defenders tout the ability of the AMT to address public perceptions of unfairness in the tax system. At first glance, the debate over the AMT seems to be another example of the classic struggle between equity and efficiency. But, as this book reveals, there are serious flaws in the arguments used on both sides of this issue. As a result, the AMT may fail to achieve any notable equity objectives and may miss the opportunity to make significant improvements in the efficiency with which the nations scarce capital is employed. Whether or not reforms of the AMT are ultimately enacted, the debate over the AMT raises fundamental questions of tax policy that will persist: Who benefits from tax subsidies How much should the tax code be used to direct resources in the economy If corporate taxes are ultimately borne by individuals, how do corporate tax provisions affect fairness Andrew Lyon opens these topics up to a wide audience, presenting new data on the impact of the AMT, and offering suggestions for future policy reform. He argues that the legislative desire to respond to an apparent inequity should be channeled into considering whether there are efficiency reasons for reducing the taxadvantages observed....

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