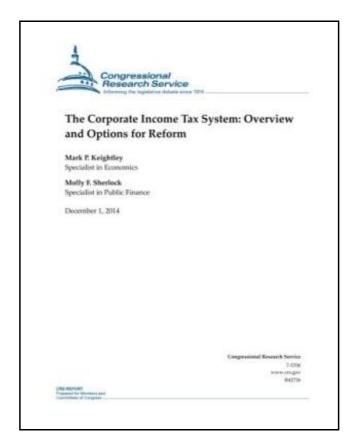
The Corporate Income Tax System: Overview and Options for Reform



Filesize: 6.22 MB

Reviews

This ebook is very gripping and fascinating. Sure, it is engage in, nevertheless an amazing and interesting literature. It is extremely difficult to leave it before concluding, once you begin to read the book.

(Ms. Ora Buckridge)

THE CORPORATE INCOME TAX SYSTEM: OVERVIEW AND OPTIONS FOR REFORM



Createspace, United States, 2014. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****. Many economists and policy makers believe that the U.S. corporate tax system is in need of reform. There is, however, disagreement over why the corporate tax system needs to be reformed, and what specific policy measures should be included in a reform. To assist policy makers in designing and evaluating corporate tax proposals, this report (1) briefly reviews the current U.S. corporate tax system; (2) discusses economic factors that may be considered in the corporate tax reform debate; and (3) presents corporate tax reform policy options, including a brief discussion of current corporate tax reform proposals. The current U.S. corporate income tax system generally taxes corporate income at a rate of 35. This tax is applied to income earned domestically and abroad, although taxes on certain income earned abroad can be deferred indefinitely if that income remains overseas. The U.S. corporate tax system also contains a number of deductions, exemptions, deferrals, and tax credits, often referred to as tax expenditures. Collectively, these provisions reduce the effective tax rate paid by many U.S. corporations below the 35 statutory rate. In 2014, the sum of all corporate tax expenditures was \$154.4 billion. The significance of the corporate tax as a federal revenue source has declined over time. At its post-WWII peak in 1952, the corporate tax generated 32.1 of all federal tax revenue. In 2013, the corporate tax accounted for 9.9 of federal tax revenue. The decline in corporate revenues is a combination of decreasing effective tax rates, an increasing fraction of business activity that is being carried out by pass-through entities (particularly partnerships and S corporations, which are not subject to the corporate tax), and a decline in...



Read The Corporate Income Tax System: Overview and Options for Reform Online Download PDF The Corporate Income Tax System: Overview and Options for Reform

You May Also Like



A Smarter Way to Learn JavaScript: The New Approach That Uses Technology to Cut Your Effort in Half

Createspace, United States, 2014. Paperback. Book Condition: New. 251 x 178 mm. Language: English . Brand New Book ***** Print on Demand *****. The ultimate learn-by-doing approach Written for beginners, useful for experienced developers who want to...

Read ePub »



Goodparents.com: What Every Good Parent Should Know About the Internet (Hardback)

Prometheus Books, United States, 2000. Hardback. Book Condition: New. 226 x 152 mm. Language: English . Brand New Book. The Internet may now be the most powerful, single source of information in the world, and...

Read ePub »



Weebies Family Halloween Night English Language: English Language British Full Colour

Createspace, United States, 2014. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****. Children s Weebies Family Halloween Night Book 20 starts to teach Pre-School and...

Read ePub »



Tax Practice (2nd edition five-year higher vocational education and the accounting profession teaching the book) (Chinese Edition)

paperback. Book Condition: New. Ship out in 2 business day, And Fast shipping, Free Tracking number will be provided after the shipment. Pages Number: 282 Publisher: Higher Education Pub. Date: 2009-01-01 version 2. This book is...

Read ePub »



Children's Educational Book: Junior Leonardo Da Vinci: An Introduction to the Art, Science and Inventions of This Great Genius. Age 7 8 9 10 Year-Olds. [Us English]

Createspace, United States, 2013. Paperback. Book Condition: New. 254 x 178 mm. Language: English . Brand New Book ***** Print on Demand *****. ABOUT SMART READS for Kids . Love Art, Love Learning Welcome. Designed to...

Read ePub »



Read Write Inc. Phonics: Green Set 1 Non-Fiction 4 What am I?

Oxford University Press, United Kingdom, 2016. Paperback. Book Condition: New. 161 x 109 mm. Language: N/A. Brand New Book. These decodable non-fiction books provide structured practice for children learning to read. Each set of books

Read eBook »



Being Nice to Others: A Book about Rudeness

Baker Publishing Group, United States, 2016. Paperback. Book Condition: New. 203 x 203 mm. Language: English . Brand New Book. Stories to Encourage Positive Behavior in Small Children The preschool and kindergarten years are some

Read eBook »



The Trouble with Trucks: First Reading Book for 3 to 5 Year Olds

Anness Publishing. Paperback. Book Condition: new. BRAND NEW, The Trouble with Trucks: First Reading Book for 3 to 5 Year Olds, Nicola Baxter, Geoff Ball, This is a super-size first reading book for 3-5 year

Read eBook »



And You Know You Should Be Glad

HarperCollins Publishers Inc, United States, 2014. Paperback. Book Condition: New. Reprint. 201 x 132 mm. Language: English . Brand New Book ***** Print on Demand *****. A highly personal and moving true story of friend-ship and

Read eBook »



Book Finds: How to Find, Buy, and Sell Used and Rare Books (Revised)

Perigee. PAPERBACK. Book Condition: New. 0399526544 Never Read-12+ year old Paperback book with dust jacket-may have light shelf or handling wear-has a price sticker or price written inside front or back cover-publishers mark-Good Copy-I

Read eBook »