

Research Tax Credit: Current Law and Policy Issues for the 114th Congress



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(Prof. Dario Lang)

RESEARCH TAX CREDIT: CURRENT LAW AND POLICY ISSUES FOR THE 114TH CONGRESS



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Createspace, United States, 2014. Paperback. Book Condition: New. 279 x 216 mm. Language: English . Brand New Book ***** Print on Demand *****.Technological innovation is a primary engine of long-term economic growth, and research and development (RD) serves as the lifeblood of innovation. The federal government encourages businesses to invest more in RD than they otherwise would in several ways, including a tax credit for increases in spending on qualified research above a base amount. This report describes the current status of the credit, summarizes its legislative history, discusses policy issues it raises, and describes legislation to modify and extend it. The report will be updated as warranted by legislative activity or other developments affecting the credit. The research credit (also known as the research and experimentation (RE) tax credit) has never been permanent. It expired at the end of 2014. Since its enactment in mid-1981, the credit has been extended 16 times and significantly modified 5 times. While the credit is usually assumed to be a single credit, it actually consists of four discrete credits: (1) a regular credit, (2) an alternative simplified credit (ASC), (3) a basic research credit, and (4) an energy research credit. A taxpayer may claim one of the first two and each of the other two, provided it meets the requirements for each. In essence, the research credit attempts to boost business investment in basic and applied research by reducing the after-tax cost of undertaking qualified research above a base amount, which in theory approximates the amount a company would invest in RD in the absence of the credit. As a result, the credit's effectiveness hinges on the sensitivity of the demand for this research to decreases in its cost. It is unclear from available studies how sensitive that demand actually is. While...

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