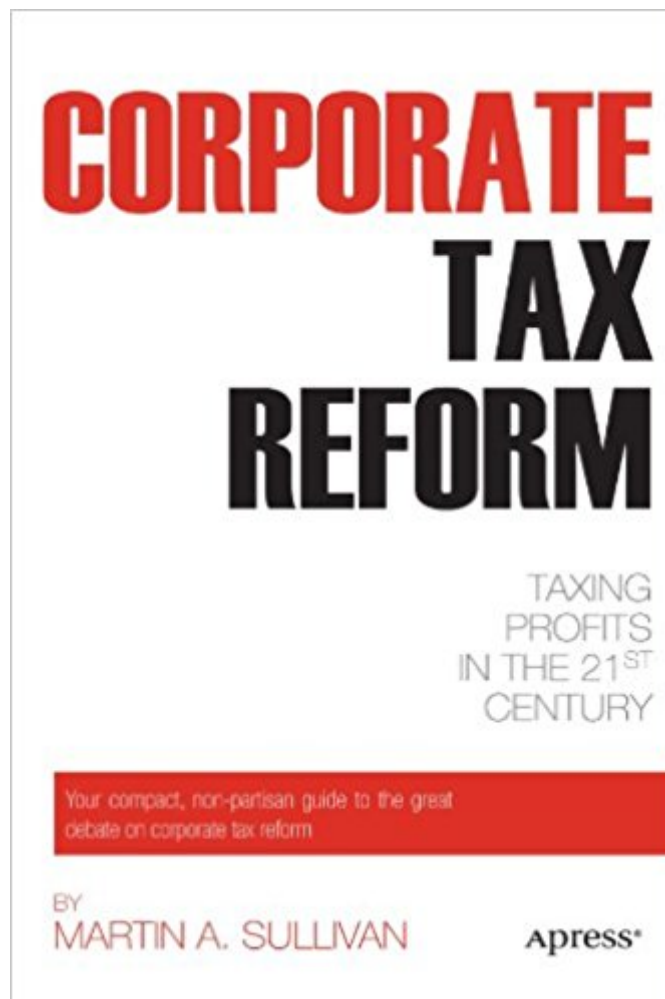




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Corporate Tax Reform: Taxing Profits In The 21st Century



Synopsis

Corporate tax reform is in the air. Competitive pressures from globalization, as well as skyrocketing budget deficits, are forcing lawmakers to rethink how America's largest businesses are taxed. Some want to close "loopholes." Others want to end all U.S. tax on foreign profits. Some want to lower rates, while still others want to abolish the corporate tax altogether and replace it with an entirely new system. Unlike many other books on tax policy, *Corporate Tax Reform: Taxing Profits in the 21st Century* is not selling an idea or approaching the issue from a particular political slant. It boils down the complexity of corporate taxation into simple language so readers can make up their own minds about the future of this controversial tax. For too long, the issue of corporate tax reform has been the exclusive domain of lawyers and economists who devote their entire adult lives to studying the tax. *Corporate Tax Reform: Taxing Profits in the 21st Century* opens the door on these issues to all concerned citizens by providing a compact guide to the economics and politics of the current debate on corporate tax reform.

- Provides an overview of the corporate tax and the possibilities for reform
- Discusses the impact on businesspeople and individual taxpayers
- Boils down complex tax concepts boiled into simple language
- Spurs lively discussion of the political issues without political bias
- Includes a discussion of ideas for revamping taxes for individuals, since the corporate and individual tax codes are interrelated

Book Information

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Customer Reviews

Martin A. Sullivan is chief economist at Tax Analysts, the non-profit provider of tax news and analysis for the global community. He contributes regularly to various Tax Analysts print and online publications, including the flagship magazine Tax Notes and its sister publications, State Tax Notes and Tax Notes International. He is also author of Corporate Tax Reform: Taxing Profits in the 21st Century, published in 2011 by Apress. He testifies regularly before Congress, appears on national TV and radio, and is often quoted in leading newspapers and magazines. Previously, he was an economist at the U.S. Treasury Department, the Congressional Joint Committee on Taxation, and a major accounting firm. He earned his B.A. at Harvard University and his Ph.D. at Northwestern University.

Excellent! This book provides a balanced and interesting overview of the most important corporate tax issues and the most promising ideas for reform. It is accessible and useful to a wide audience--from policy and business experts to informed citizens. Dr. Sullivan has a gift for presenting complex issues using easily understandable examples, lucid reasoning, and direct language. Let me emphasize: this book is absolutely brimming with ideas for reform, both incremental and fundamental, especially critical as budget and tax issues headline the daily news. Not only did this book increase my comfort discussing corporate tax, but I found many valuable economic lessons I can apply to a wide range of different policy issues. Corporate Tax Reform is a must read for 2012 and beyond.

This book was filled with grammatical errors; and on top of them, it was far from nonpartisan. The author clearly has right-wing leanings. He dismissed the counter-arguments (or arguments from the political left -- which automatically lets me know his positions are on the right) as merely being weak, never fleshing them out or providing crucial stats that Bartlett's book points out, especially regarding wealth disparity. Still, my biggest peeve might just be how poorly written it is. Pass.

This book, despite claiming to be a non-partisan and being what is needed to understand the corporate tax debates, fails to provide anything but an incomplete, deceptive, and biased view of the corporate tax debates. The book is replete with emotionally charged words meant to win readers over, and lacking in a balanced and complete presentation of the relevant arguments and facts. For example, in Chapter 3 the book deals with the double tax problem of corporate earned income being taxed at the corporate level and at the shareholder level. However, the book does not deal with, or even mention, the integration of the two to avoid double taxation, the problems associated with

non-individual and non-resident shareholder, the deferral issue, or that there is no real double taxation as the corporation and the shareholder are separate entities (and the income tax is a tax on entities and not on social income). If you simply need to have false views fortified, then this book is for you. If you want to learn about the corporate tax debated so as to understand the issue and be able to intelligently participate in the debate, then don't waste your money.

I saw Sullivan on 60 Minutes a few years ago; he knows the details of corporate taxation. As many other economists, he thinks the corporate tax is a bad idea for a number of reasons--the most well known example is the preference of debt over equity. The book explains the basics well and brings up many good ideas, (e.g. flat tax, fair tax, vat, etc). My complaint is that there are not enough details. As another reviewer also mentioned, I would have liked to hear more about the integration of corporate and personal income tax (he mentions this idea in Chapter 3, but dismisses it as impractical).

This is the right book at just the right time--i.e., as Washington must grapple with changes in the nation's tax system. The author does a great job of explaining things in plain English without ever giving you the feeling that he's "dumbing down" the content for readers who don't happen to be economists, tax lawyers, CPAs, etc. I hope this book finds its way into lots of university classrooms. If this subject interests you, don't think too much . . . just buy it.

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