

Research Tax Credit: Current Law and Policy Issues for the 113th Congress



Filesize: 5.95 MB

Reviews

Extensive manual! Its this sort of very good study. It is rally fascinating through reading time period. I am just pleased to explain how this is actually the finest publication we have go through during my personal life and can be he greatest ebook for actually.
(Henri Runolfsdottir)

RESEARCH TAX CREDIT: CURRENT LAW AND POLICY ISSUES FOR THE 113TH CONGRESS



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 2011 and was retroactively extended by the American Taxpayer Relief Act of 2012 (P.L. 112-240) through the end of 2013. Since its enactment in mid- 1981, the credit has been extended 15 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...

-  [Read Research Tax Credit: Current Law and Policy Issues for the 113th Congress Online](#)
-  [Download PDF Research Tax Credit: Current Law and Policy Issues for the 113th Congress](#)

Relevant eBooks

**Desire: One Night, Two Babies 1966**

Book Condition: Brand New. Book Condition: Brand New.

[Save eBook »](#)

**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...

[Save eBook »](#)

**Jack Drummond s Christmas Present: Adventure Series for Children Ages 9-12**

Createspace, United States, 2013. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book ***** Print on Demand *****.A very warm welcome to Jack Drummond s Christmas Present, the sixth book...

[Save eBook »](#)

**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...

[Save eBook »](#)

**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. [British English]**

Createspace, United States, 2013. Paperback. Book Condition: New. 248 x 170 mm. Language: English . Brand New Book ***** Print on Demand *****.ABOUT SMART READS for Kids . Love Art, Love Learning Welcome. Designed to...

[Save eBook »](#)