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# The Economics of Corporate Tax Selfishness

## Joel Slemrod















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This paper offers an economics perspective on corporate tax noncompliance. It first reviews what is known about the extent and nature of corporate tax noncompliance and the resources devoted to enforcement. It then addresses the supply of corporate noncompliance -- the industrial organization of the tax shelter industry -- as well as the demand for corporate tax noncompliance, focusing on how the standard Allingham-Sandmo approach needs to be modified when applied to public corporations. It then discusses the implications of a supply-and-demand approach for the analysis of the incidence and efficiency cost of corporate income taxation, and the very justification for a separate tax on corporation income. Along the way it addresses policy proposals aimed at increased disclosure of corporate tax activities to both the IRS and to the public.

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**Acknowledgements and Disclosures** 

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# **Published Versions**

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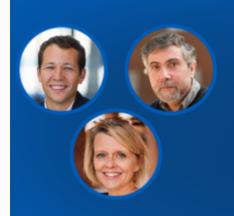
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