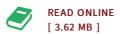




## Methodology to Identify Small Businesses and Their Owners (Paperback)

By Us Department of Office of Tax Analysis

Createspace Independent Publishing Platform, United States, 2015. Paperback. Condition: New. Language: English . Brand New Book \*\*\*\*\*\* Print on Demand \*\*\*\*\*\*. Although small business owners are often the subject of tax policy debate, a consensus does not exist regarding the specific attributes that distinguish small businesses from other firms. Previously, the Office of Tax Analysis had counted a small business owner as any individual who receives flow-through income from a sole proprietorship, partnership, S corporation, farming operation or miscellaneous rental activity. This overly broad definition was used because, for the majority of flow-through business income (partnerships and S corporations), it was not possible to trace income from the business entity to the respective owner(s). Due to newly accessible tax data, this technical constraint has been overcome. In this paper, we present a methodology that utilizes these new tax data, thereby allowing a more nuanced definition of small business owner.



## Reviews

Very useful to all category of men and women. I actually have study and i also am certain that i am going to going to read through again once more down the road. Its been written in an exceptionally simple way and is particularly only soon after i finished reading this publication by which basically altered me, modify the way in my opinion.

-- Dr. Sarai Fisher DDS

This publication is wonderful. it was actually writtern very completely and beneficial. You may like the way the writer compose this publication.

-- Prof. Aisha Mosciski PhD