



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.

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