

# AMERICANS FOR TAX FAIRNESS

## SUMMARY OF SELECT NEWS AND COMMENTARY

January 1, 2014 – December 31, 2014

*Press clips included in this report were generated from activities sponsored by ATF, primarily at the national level, as funding for state groups ended in early 2014. A press clip is included that either in whole or in large part was generated by work generated by ATF and its communications consultants.*

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## NATIONAL MEDIA

### **Column: How Wal-Mart stole Christmas — and hijacked American politics – Salon**

By Sean McElwee, 12/28/2014

Wal-Mart in particular is known for its status as a corporate-welfare queen; one study estimates that one 300-person Supercenter costs taxpayers \$904,542 to \$1,744,590. Another estimates that Wal-Mart and the Walton family pull in \$7.8 billion a year in tax breaks and subsidies. Meanwhile, a brand-new report from **Americans for Tax Fairness** finds that Wal-Mart also avoids taxes on more than \$21 billion in offshore profits. In its most recent annual report, Wal-Mart openly admits that changes to government food stamp programs may hurt its financial performance. Hundreds of thousands of Wal-Mart workers make near-poverty wages.

### **Op-Ed: No More Tax Break Christmas Trees – Americans for Tax Fairness, syndicated by American Forum in at least 46 papers**

By Frank Clemente, 12/22/2014

Christmas came early this year to some of Washington’s biggest special-interest groups when Congress passed legislation that was laden like a decorated Christmas tree with some of the finest-looking and most expensive ornaments lobbyists can buy.

Known inside the beltway as the “tax extender” bill, it is more accurate to call it the Corporate Tax Breaks Renewal Act. It retroactively renewed for one year – 2014 – more than 50 tax breaks that expired at the end of 2013. The one-year cost is \$42 billion, but over 10 years these tax breaks will cost more than \$500 billion if they continue to be renewed as they have been year after year. Eight out of every 10 dollars of these tax breaks benefit corporations. ...

... Congress needs to make a New Year’s resolution: future tax legislation should not be like a Christmas tree with glitzy ornaments that are expensive gifts for corporations and their lobbyists. That’s not what Americans want – and it’s not what they should get.

### **Column: Can We Blame Burger King for Ditching the U.S.? – The Wall Street Cheat Sheet**

By Sam Becker, 12/17/2014

Burger King, the longstanding fast food burger joint and home of the Whopper, has officially become a Canadian company. The move to the land of Wayne Gretzky, curling, and poutine was finalized recently when Burger King completed its merger with Tim Horton’s, a Canadian coffee and doughnut chain. The move has earned the company a huge amount of backlash from those calling it what it likely is: a tax inversion. But guided by the unique logic of business, is Burger King really behaving that badly?

There are mixed estimates as to how much Burger King could actually end up saving as a result of its nationality switch, ranging anywhere from several million to more than a billion dollars. Because these savings amount to a loss of tax revenue for the U.S. government, groups like

**Americans for Tax Fairness** (AFTF) are feeling particularly charbroiled over Burger King's decision to move north. AFTF estimates that Burger King will save at least \$400 million from the move.

"Burger King and its largest shareholders could dodge between \$400 million and \$1.2 billion in U.S. taxes over the next four years," reads an AFTF report on the issue. "At the same time, U.S. taxpayers provide an estimated \$356 million a year — \$1.4 billion over four years — subsidizing Burger King's low pay and meager benefits through public assistance programs." ...

**Tim Hortons takeover will let Burger King skirt taxes, U.S. activist group says – Investor Central – Penny alerts**

12/12/2014

Despite claims to the contrary from both companies, an influential U.S. activist group says Burger King is set to bank hundreds of millions of dollars in tax savings from its merger with Canadian coffee and donut chain Tim Hortons.

In a report titled "Whopper Of A Tax Dodge," **Americans for Tax Fairness** (ATF) says the U.S. burger chain stands to pocket between \$400 million and \$1.2 billion in tax savings over the next three years from its deal to take over Tims.

The report came the same day the deal to create a quick-serve behemoth with \$23 billion in sales from over 100 countries is set to be finalized. Shareholders and regulators on both sides of the border have given their to the deal.

**Report Finds That Burger King "Inversion" Will Allow Company to Dodge \$400 Million to \$1.2 Billion in US Taxes Over Four Years – TruthOut**

12/12/2014

**WASHINGTON – Americans for Tax Fairness** (ATF) will publicly release a report Thursday showing that Burger King's planned "inversion" will allow the company and its leading shareholders to dodge an estimated \$400 million to \$1.2 billion in US taxes between 2015 and 2018. This contradicts the assertion by CEO Daniel Schwartz that Burger King's plan to become a Canadian company "is really not about taxes."

The report is especially topical because Tim Hortons, the Canadian corporation with which Burger King is merging, has announced shareholders will vote on the deal on Tuesday, Dec. 9, and that it expects the deal to close Friday, Dec. 12...

"Burger King says it's not really about taxes, said **Frank Clemente**, executive director of **Americans for Tax Fairness**. "But the corporation and its shareholders could dodge more than a billion dollars in US taxes over the next few years. It's not credible to say that a potential tax break of \$1 billion didn't influence its decision to become a Canadian company."

**Tax activist group alleges Burger King to dodge over \$400 mn in taxes with Tim Horton acquisition – The Zimbabwe Star (Africa)**

12/12/2014

WASHINGTON - On the eve of Burger King closing its \$11 billion acquisition and merger with Canadian coffee chain Tim Hortons and shifting headquarters to Canada, a tax activist group has alleged that the planned 'inversion' will allow the fast food multinational giant to dodge payment of anywhere between \$400 million and \$1.2 billion in US taxes between 2015 and 2018.

In a report release on Thursday, the **Americans for Tax Fairness** (ATF) states that by renouncing its U.S. corporate "citizenship" Burger King, under the acquisition deal announced on August 26, the American fast food chain could dodge \$117 million in U.S. taxes on profits that it held offshore at the end of 2013. The merger deal is expected to close on Friday, Dec. 12...

**Blog: Burger King's Tax Inversion: A 'Whopper' Of A Deal – Crooks and Liars**

By Gaius Publius, 12/12/2014

...A new report by the advocacy group **Americans for Tax Fairness** analyzes this inversion deal and its consequences. The report is brief and readable. Among its findings (my emphasis):

Burger King executives deny that they are motivated by tax reasons. However, this report demonstrates that the inversion will result in substantial U.S. tax avoidance, while Burger King continues to generate significant profits from U.S. consumers, taxpayers and the Armed Services.

**Burger King, Tim Hortons deal skirts taxes, U.S. group says – CBC News**

12/12/2014

Despite claims to the contrary from both companies, an influential U.S. activist group says Burger King is set to bank hundreds of millions of dollars in tax savings from its merger with Canadian coffee and donut chain Tim Hortons.

In a report titled "Whopper Of A Tax Dodge," **Americans for Tax Fairness** (ATF) says the U.S. burger chain stands to pocket between \$400 million and \$1.2 billion in tax savings over the next three years from its deal to take over Tims.

The report came the same day the deal to create a quick-serve behemoth with \$23 billion in sales from over 100 countries is set to be finalized. Shareholders and regulators on both sides of the border have given their OK to the deal.

### **Burger King could save millions on taxes – The Hill/ MSN.com**

By Bernie Becker, 12/11/2014

The fast food giant Burger King could escape more than \$1 billion in taxes by shifting its headquarters to Canada, according to a new report from a liberal group.

**Americans for Tax Fairness** says that Burger King's merger with Tim Hortons, the Canadian coffee and doughnut chain, could save the company anywhere from \$400 million to \$1.2 billion over the next four years...

...The study found that Burger King could save up to \$820 million on capital gains taxes under the merger, another \$275 million on future foreign earnings and \$117 million on offshore profits.

**Americans for Tax Fairness** said "that tax considerations have played a major role in Burger King's proposed corporate inversion, which would enable it to shed obligations to U.S. taxpayers, even as it benefits substantially from taxpayer support."...

### **How much will controversial inversion deal save Burger King in taxes? – CNN Money**

By Gregory Wallace, 12/11/2014

Burger King says its controversial deal with Tim Horton's wasn't about taxes. But a liberal group opposed to the merger tallied it up and found big savings...

...The company could be spared at least \$400 million from its U.S. tax bill over the next four years, according to the liberal group **Americans for Tax Fairness**.

The company has consistently said it would "continue to pay all our federal, state and local U.S. taxes." Even as it does, the company could still reap substantial savings, because profits made in foreign countries would not be taxed in the U.S. (The impartial fact checker Politifact considered the company's statements in August and, because of the nuances, rated them "half true.")

It did not provide information on how its estimates differed from those of **Americans for Tax Fairness**...

But the group's full report points out the many ways which the final numbers could vary from its estimates. For example, it said the \$800 million in capital gains taxes assumes all shareholders "would have paid taxes if not for the structure of the deal." ...

**Column: Burger King removes itself from higher U.S. tax rate if it moves to Canada – The Washington Post Wonkblog, The Hamilton Spectator (Ontario)**

By Roberto Ferdman, 12/11/2014

The fast-food giant stands to save as much as \$1.2 billion in taxes over the next three years by moving its headquarters from Miami to Canada, according to a report by **Americans for Tax Fairness**, a corporate watchdog often critical of such maneuvers...

...The intricacies of corporate tax laws, especially when applied to companies that operate all over the world, as Burger King does, make it difficult to know exactly how much the company will save from its new Canadian citizenship. But if the company benefits at all in that regard, especially if the upside proves to be as substantial as **Americans for Tax Fairness** estimates can be, there could be a backlash in the company's birthplace...

**Burger King's Move To Canada Could Save It \$275 Million In Taxes – Reuters/ The Huffington Post**

By Kevin Drawbaugh, 12/11/2014

Fast food chain Burger King will avoid hundreds of millions of dollars in U.S. taxes if, as planned, it completes its pending buyout of Canadian coffee-and-doughnuts chain Tim Hortons, a tax activist group said on Thursday.

...In a report that Burger King described as "flawed," **Americans for Tax Fairness**, a group often critical of corporations over taxes, said the fast-food chain's inversion "creates substantial tax avoidance opportunities."...

**Burger King-Tim Hortons Deal May Cost U.S. Taxpayers Between \$400 Million To \$1 Billion -- Politico's Morning Tax**

By Hillary Flynn, 12/11/2014, link is expired

Burger King's acquisition of the Canadian coffee and donut chain Tim Hortons will enable the fast-food giant to avoid between \$400 million to \$1.2 billion in U.S. taxes, according to **Americans for Tax Fairness**....

**Burger King to save millions in U.S. taxes in 'inversion': study – Reuters/ BNN News (Canada)/ RocketNews (Japan)/ 4-Traders/ The Economic Times of India/ Yahoo News**

By Kevin Drawbaugh, 12/11/2014

...In a report that Burger King described as "flawed," **Americans for Tax Fairness**, a group often critical of corporations over taxes, said the fast-food chain's inversion "creates substantial tax avoidance opportunities."...



**Burger King will avoid \$117m in tax from Tim Hortons merger, activists say – The Guardian**  
12/11/2014

...Burger King stands to avoid paying hundreds of millions of dollars in US taxes if it completes its pending buyout of Canadian coffee-and-doughnuts chain Tim Hortons, according to a group of tax activists.

The findings directly contradict Burger King's earlier insistence that the merger would create "no tax benefit". Burger King disputes the conclusions.

**Americans for Tax Fairness**, a group often critical of corporations over taxes, said the fast-food chain's proposed merger with Tim Hortons "creates substantial tax avoidance opportunities" because the combined headquarters will be in Canada....

**Burger King Could Dodge \$1.2 Billion In US Taxes Through 2018 With Tim Horton's Merger – The International Business Times**

By Meagan Clark, 12/11/2014

Burger King's planned merger with Canadian coffee chain Tim Horton's will save the company and its leading shareholders hundreds of millions of dollars in U.S. taxes, despite the company's repeated assertions that the deal is not motivated by tax savings, a report released Thursday by **Americans for Tax Fairness** (ATF) finds...

..."Burger King says it's not really about taxes," said **Frank Clemente**, executive director of **Americans for Tax Fairness**, in a statement. "But... it's not credible to say that a potential tax break of \$1 billion didn't influence its decision to become a Canadian company."

"Burger King's decision to renounce its U.S. citizenship and become a Canadian company will mean that while U.S. military families support Burger King by buying its food, Burger King will no longer support service members by paying its fair share of taxes," Clemente said.

**Column: Burger King's Canadian Tax Inversion Could Save It \$1.2 Billion – Grub Street**

By Clint Rainey, 12/11/2014

...To hear them tell it, this amounts to a one percent rate cut at best — 26 percent instead of 27. However, according to a new report from **Americans for Tax Fairness**, a group that has positioned itself as a corporate taxpayer watchdog, that's likely a massive underestimate. The border hop, it contends, could save the company and its shareholders \$1.2 billion by 2018. It says profits held offshore at the end of 2013 may slip by tax-free (for \$117 million in savings), as could future earnings through 2018 (another \$275 million). Shareholders, meanwhile, are the real winners by ATF's calculations. By not paying capital gains taxes, they stand to pocket \$820 million...

**Blog: Burger King's Tax Inversion: A "Whopper of a Deal" – Hullabaloo**

By Gaius Publius, 12/11/2014

...A new report by the advocacy group **Americans for Tax Fairness** analyzes this inversion deal and its consequences. The report is brief and readable. Among its findings (my emphasis): Burger King executives deny that they are motivated by tax reasons. However, this report demonstrates that the inversion will result in substantial U.S. tax avoidance, while Burger King continues to generate significant profits from U.S. consumers, taxpayers and the Armed Services...

**Op Ed: Black Friday Blues -- Americans for Tax Fairness, syndicated by American Forum in at least 46 papers**

By Frank Clemente, 12/4/2014

Shoppers lined up last week at the crack of dawn on “Black Friday” for spectacular deals. What they don’t know is that the best bargains have already been taken — not by other shoppers, but by some of America’s largest corporations.

Walmart, the biggest corporation in America, with revenues of almost half a trillion dollars, gets a \$1 billion tax break each year on average by exploiting federal tax loopholes, according to a new report from **Americans for Tax Fairness**. Taxpayers, even those lined up in the early morning darkness at giant retailers like Walmart, pay the price.

How? First, the more big corporations dodge paying their fair share of taxes, the more American families and small businesses have to make up, or else there is less money available for critical investments, such as rebuilding our crumbling roads and bridges, improving education and making college more affordable, or finding new medical cures.

**Column: Guess who’s opposed to corporate tax reform: Corporations – Yahoo Finance**

By Rick Newman, 12/3/2014

...Many CEOs have been pushing for a simpler tax code that's more predictable and easier to comply with, as have trade groups representing much of corporate America, including the U.S. Chamber, the Business Roundtable and the National Association of Manufacturers. Those same groups, however, are also lobbying vigorously for tax breaks deemed beneficial to select business interests--which is why the tax code is so labyrinthine in the first place. "The politicians could come to a deal if industries weren’t competing against each other," says Frank Clemente, executive director of the nonprofit public-interest **group Americans for Tax Fairness**. "It’s really tough to lower tax rates if you want to do revenue-neutral tax reform."

## **Blog: The Story Behind the Story of Those Huge Corporate Tax Cuts – Bill Moyers**

By Joshua Holland, 12/3/2014

...The late Supreme Court Justice Louis Brandeis famously wrote of government transparency that “sunlight is said to be the best of disinfectants,” and in March, as the Senate Finance Committee prepared to vote on extending the tax cuts, Public Campaign and **Americans for Tax Fairness** (ATF) launched an effort to bring some much-needed exposure to this legislation. “This year, we made a concerted effort to raise awareness, to raise discomfort and to carry on a good fight against these tax breaks that were usually rubber-stamped every year,” says **Frank Clemente**, executive director of **Americans for Tax Fairness**. Clemente added that in the past, he’d “been shocked by how comfortable and desirable these tax break were for both Republican and Democratic members of Congress.”

Public Campaign and **Americans for Tax Fairness** worked hard to get the public’s attention. “We did as much retail work as possible,” **Frank Clemente** told BillMoyers.com. “We held press briefings and did one-on-ones with reporters to make sure that they understood the story. It’s like grassroots organizing — you have to do a lot of organizing to get the media engaged on issues like this.”...

## **Blog: Walmart Dodges \$1 Billion Of Taxes A Year – Generation Progress**

By Sarah Berlin, 12/2/2014

A new report from **Americans for Tax Fairness** reveals that Walmart avoids paying an average of \$1 billion in taxes a year by taking advantage of federal tax loopholes. U.S. corporations pay a 35 percent income tax, however, Walmart used a variety of tax loopholes to pay its taxes at a rate of 28 percent between 2008 and 2012. According to the report, Walmart saved \$5.2 billion in taxes during those five years, or an average of \$1 billion a year.

In addition to gaining that enormous sum, **Americans for Tax Fairness** illustrates how Walmart has used a variety of tactics to dodge taxes and inflate its profits, often at the expense of workers and tax payers. For example, the company has avoided paying taxes on \$21 billion of profits by storing them offshore, where the profits cannot be taxed until they are brought to the U.S. Walmart can keep those profits offshore indefinitely.

In a press release for the report, Executive Director of **Americans for Tax Fairness Frank Clemente** says that when Walmart doesn’t pay its fair share of taxes, “the rest of us are forced to pick up the tab.” Clemente continues, “It means higher deficits, higher taxes on American families and small businesses, or slashed budgets for services we count on... When Walmart or other large American corporations call for lower corporate tax rates, Americans should remember that many of them already pay hundreds of millions or billions less than they owe because of tax loopholes.”

### **Dems run majority of tax ads – The Hill**

By Bernie Becker, 11/30/2014

**Americans for Tax Fairness** said that Democratic Senate candidates and their outside supporters had run about three-quarters of the tax ads as of the end of last month, according to data from Kantar Media Intelligence. In the House, Democrats were responsible for more than three out of every five ads.

**Frank Clemente**, the executive director of **Americans for Tax Fairness**, insisted the discrepancy was just the latest sign that Democrats were no longer running away from taxes, as they had for decades.

“The proliferation of Democratic ads on tax issues, compared with Republican ads, indicates that tax fairness is a winning message, not Grover Norquist’s pledge to never raise your taxes,” Clemente said, referencing the author of the famous anti-tax pledge.

“Voters understand that the deck is stacked against them when it comes to the economy, and a strong way to connect with voters is to demand that corporations and the wealthy pay their fair share of taxes.”

### **Tax Extender Deal Is A Handout for Big Business – The New Republic**

By Danny Vinik, 11/25/2014

...In March, **Americans for Tax Fairness** released a report on lobbying of major corporations over tax extenders between January 2011 and September 2013. During that time, General Electric, for instance, employed 48 lobbyists who contacted a member of Congress or their staff about the extenders. Overall, more than 1,300 unique lobbyists were involved in the issue. They spent millions of dollars on them as well...

### **\$1 Billion: That’s How Much Walmart Avoids Paying in Taxes Each Year Through Loopholes – The Nation**

By Michelle Chen, 11/24/2014

In a recent analysis of Walmart's tax spending, **Americans for Tax Fairness** (ATF) found that the company "avoids \$1 billion a year in taxes" through federal loopholes, and various political shenanigans drive this always-low tax rate: the Big Box giant is absorbing government subsidies both directly and indirectly, through its retail operations as well as its ingenious accounting methods. So the retail giant can evade taxes through overseas accounts, on one hand, and raid the public trust on the other by capitalizing on the benefits system...

...In addition, Walmart and other mega-corporations are pushing Congress to expand the offshoring tax-avoidance mechanisms in order to “permanently eliminate from U.S. taxation profits that are reportedly earned in other countries.” Not only does this drain the tax base,

according to ATF, it also encourages the offshoring of jobs. (By one estimate, this model, known as a “pure territorial tax system,” could lead firms to locate some 800,000 jobs overseas.)

The next congressional session may see a further onslaught of tax slashing and austerity budgets. Noting that the House Republican agenda has revolved around budget cuts, ATF executive director **Frank Clemente** tells *The Nation*, “Business will be pushing them very hard to promote tax reform in their interest, as opposed to in the interest of the rest of us.” And a more conservative budget “means making no investments” in social programs, and further erosion of healthcare, education and public infrastructure spending. “Unless we deficit spend to pay for those things, we've got to raise the money to do it, and that means raising revenue.”

### **Blog: 5 Ways Walmart Avoids Paying Taxes and Is Scheming to Pay Even Less – AFL-CIO**

By Kenneth Quinnell, 11/24/2014

A new report from Americans for Tax Fairness, **How Walmart is Dodging Billions in Taxes: And Scheming to Avoid Billions More**, details the ways that Walmart avoids paying \$1 billion in taxes a year and is spending massive amounts of money so it can pay even less in taxes. The largest retailer in the country is owned by the richest family in the country and faces constant criticism for paying workers wages so low that many of its employees can't make ends meet. Here are five ways that Walmart avoids or tries to avoid paying taxes in the U.S.

### **Column: Walmart Workers Respond to Offensive Donation Bins With a Powerful Message of Their Own – News Mic**

By Tom McKay, 11/24/2014

...In comparison, more than half of the chain's American employees make less than \$25,000 a year. The progressive tax policy organization **Americans for Tax Fairness** estimates that public assistance to Walmart workers costs the government more than \$6 billion every year. One manager wrote to *Gawker* complaining that a median Walmart associate makes less than \$9 an hour and that employees "could not question the company's direction or offer critical feedback to the leadership" without facing retaliation from superiors...

### **The MNB Walmart Watch – Morning News Beat**

11/21/2014

...The *New York Post* reports that the **Americans for Tax Fairness** advocacy group is charging that "Walmart avoids \$1 billion in federal taxes each year by exploiting loopholes, and could raise that figure by more than 70 percent if the corporate tax rate is cut ... The world's No. 1 retailer has cut its effective corporate tax rate to 29.1 percent from 35 percent, partly through the 'accelerated depreciation' of stores and other assets."...

### **Column: My Town Fought Wal-Mart – and Wal-Mart Won – Counter Punch**

By Christopher Orlet, 11/21/2014

...At the same time as its phenomenal growth was taking place, Wal-Mart received hundreds of millions of dollars in corporate welfare (tax breaks, grants, low-cost financing, tax abatements and free land) from state and local governments. A new report by **Americans for Tax Fairness** concluded that Wal-Mart receives \$6.2 billion a year in taxpayer subsidies. In a 2007 report, the nonprofit Good Jobs First noted that Wal-Mart's developer THF Realty received at least \$54 million in tax breaks from local governments for Wal-Mart stores between 1994 and 2006.

While Wal-Mart benefits enormously from corporate welfare, it has become adept at dodging local, state and federal taxes. The same report by ATF noted that Wal-Mart uses tax loopholes to avoid paying \$1 billion of federal taxes a year...

### **New Studies Return the Spotlight to Walmart Over Pay, Taxes – 24/7 Wall St**

By Paul Ausick, 11/21/2014

A second study released Thursday, "How Walmart Is Dodging Billions in Taxes and Scheming to Avoid Billions More," comes from **Americans for Tax Fairness** (AFT), which released a similar study in April of this year. The new study repeats some claims of the earlier one: Walmart dodges \$1 billion a year in U.S. taxes through a variety of tax loopholes, and taxpayers subsidize Walmart's low wages by an estimated \$6.2 billion due to many employees' reliance on the Supplemental Nutrition Assistance Program (SNAP), formerly known as food stamps.

The AFT report also claims that Walmart would avoid another \$720 million in annual income taxes if the corporate tax rate is lowered from 35% to 25%, that the company is sitting on off-shore profits of \$21.4 billion that are not subject to U.S. tax and that the company is playing a leading role in corporate efforts to reduce taxes and eliminate all taxes on off-shore profits.

### **TV: Walmart Exploiting Tax Loopholes: Watchdog – ABC News**

11/20/2014

Retailer avoiding \$1 billion yearly in taxes, **Americans for Tax Fairness** alleges.

### **Walmart Dodges Taxes While its Employees Starve – Gawker**

By Hamilton Nolan, 11/20/2014

The first report, from **Americans for Tax Fairness**, examines the costs to America that result from Walmart's systematic strategy to avoid paying taxes as much as possible. It's easy to say "all corporations do that," but all corporations are not America's biggest employer, nor do they wrap themselves in the American flag as much as Walmart does, even while costing the American public billions of dollars. Essentially, Walmart has an ongoing corporate policy of

offshoring money to save on taxes and lobbying the US government to try to cut its own tax bill permanently:

This report finds that Walmart avoids \$1 billion a year in taxes by exploiting existing federal tax loopholes. It is trying to cut its tax bill by at least another \$720 million a year – more than \$7 billion over 10 years – by getting Congress to lower the corporate income tax rate by 10 percentage points, from 35 percent to 25 percent.

Walmart is also pushing hard to permanently eliminate from U.S. taxation profits that are reportedly earned in other countries – known as a territorial tax system.

### **Walmart tarred by US watchdog – The New York Post**

By James Covert, 11/20/2014

...The world's No. 1 retailer has cut its effective corporate tax rate to 29.1 percent from 35 percent, partly through the "accelerated depreciation" of stores and other assets, according to the **Americans for Tax Fairness**.

The tactic allows "companies to write off their capital investments considerably faster than the assets actually wear out," and is "technically a tax deferral, but so long as a company continues to invest, the tax deferral tends to be indefinite," according to the group.

Walmart likewise has allowed cash profits overseas to pile up without reinvesting them in the business, more than doubling its overseas profits during the past five years.

"That's evidence of a tax-dodging strategy overseas," said **Frank Clemente**, who authored the report.

**Blog: Walmart Asks Employees To Donate Food To Help Feed Their Coworkers – Think Progress**

By Alan Pyke, 11/20/2014

...In addition to asking workers to help feed each other, Walmart gets an assist from every taxpayer in the country. The company's low wages leave huge numbers of its employees on public assistance programs such as food stamps and Medicaid. By one estimate, a single Walmart superstore incurs up to \$1.7 million in public assistance spending every year. The company incurs a total public assistance cost of \$6.2 billion per year, or roughly 40 percent of its \$16 billion profit total for 2013, according to **Americans for Tax Fairness**...

**It's almost Thanksgiving, so Walmart is asking employees to donate food to co-workers – Raw Story**

By Travis Gettys, 11/20/2014

...A report by **Americans for Tax Fairness** estimated that taxpayers spend \$6.2 billion a year subsidizing low wages for Walmart employees through federal assistance programs.

However, nearly 20 percent of all food stamp revenue – about \$13.5 billion a year — is spent by shoppers at Walmart.

**TV: How Walmart is scheming to dodge even more BILLIONS in taxes – The Thom Hartmann Program**

11/20/2014

The Thom Harmann Program is syndicated to more than 100 stations across the country. Thom Hartmann talks with **Frank Clemente**, Executive Director-**Americans for Tax Fairness**.

**Video: Walmart Asks Employees to Donate Food to Needy Coworkers – Opposing Views**

By Michael Allen, 11/20/2014

...**Americans for Tax Fairness** released a report today that found Walmart is using tax breaks to avoid \$1 billion in taxes annually, holds \$21.4 billion in profits offshore and is lobbying lawmakers to get its taxes lower by another \$720 million...

**Column: Wal-Mart's Bottomless Greed: Dodging Billions in Taxes, Scheming to Avoid Billions More – Alternet**

By Steven Rosenfeld and Alyssa Figueroa, 1/20/2014

...“Wal-Mart's offshore profits have doubled in recent years at the same time that its offshore investments flattened, suggesting that the company is piling up cash overseas to avoid paying U.S. taxes on the earnings,” a new report by **Americans for Tax Fairness** found. “Wal-Mart is working to reduce corporate tax rates and eliminate all taxation of foreign profits.”



“You’re starting to see Wal-Mart playing games like other companies,” said **Frank Clemente**, **Americans for Tax Fairness** executive director and author of *How WalMart is Dodging Billions in Taxes and Scheming to Avoid Billions More*[4]. “They’re engaging in a tax dodge.”

...Wal-Mart isn’t even the country’s biggest overseas corporate tax dodger. **Americans for Tax Fairness** **found** that distinction belongs to high-tech giants Apple, Microsoft, Oracle, Dell, and the pharmaceutical giants Amgen and Eli Lilly. But as America’s biggest retailer, and a company who profits depend on delivering goods over public roads and bridges, Clemente said Wal-Mart’s refusal to pay a fair share was notable....

### **Walmart Workers Ramp Up Protests for Black Friday – Labor Notes**

By Diane Krauthamer, 11/14/2014

...According to an April study by **Americans for Tax Fairness**, as the largest private employer in the U.S., Walmart had \$16 billion in profits last year, on revenues of \$473 billion.

### **Blog: Tax-Dodging Deal Fails Thanks To Obama's Inversion Rules – And Us – Campaign for America's Future**

By Dave Johnson, 11/2/2014

...A central organization in this effort is **Americans for Tax Fairness**, a coalition of many progressive-aligned groups including Campaign for America's Future. ATF's statement on AbbVie's cancellation of their tax-dodging deal, Tax Fairness Coalition Praises Abbvie's Decision Not To Pursue A Corporate Inversion thanks President Obama for the new inversion rules:

...Take a look at their Tax Fairness Briefing Booklet. "It contains guidance on the most effective ways to talk about the economy and taxes; key findings from polls conducted for **Americans for Tax Fairness**, other organizations and media outlets; and fact sheets on key topics like offshore corporate tax loopholes and the estate tax."

### **First In Score – Politico's Morning Score**

By Kyle Cheney, 10/30/2014

Taxes in the midterms: **Americans for Tax Fairness** Action fund is out with new data today that parses the role of tax issues in political campaigns this cycle. The group, relying on data supplied by Kantar Media, found that through Sept. 29, taxes were the 4th-most-common subject of political ads, behind spending, jobs and energy, and just ahead of anti-Obamacare and Medicare commercials. And, perhaps more surprisingly, Democrats running for Senate and their allies were more likely to focus on taxes than their GOP counterparts by a three-to-one margin. The group, which backs Democrats, says the data shows that the party isn’t shying away from tax issues and runs counter to the narrative that the issue is a political loser for Democrats. The fact sheet: <http://bit.ly/1zfXpoU>

### **Democrats' Tax Ad Offensive – Politico's Morning Tax**

By Brian Faler, 10/30/2014

The ad-tracking firm CMAG reported last month that it was Democrats who were running most of the campaign ads dealing with taxes, a surprising finding since taxes have traditionally been more of a Republican issue. Now, the Democratic-leaning **Americans for Tax Fairness** Action Fund is out with a look at about 100 of those ads. "Democrats have been in a defensive crouch on taxes for too long, but this year they are going on offense," said ATFAF chief **Frank Clemente**.

The survey reports surprisingly few spots on inversions, the biggest tax issue of the year, though Sen. Al Franken's reelection fight in Minnesota is a notable exception. It suggests Democrats were more likely to run spots complaining of tax cuts for the rich and also ones accusing Republicans of backing tax breaks for companies that move jobs overseas.

### **Obama's Inversion Crackdown Not Enough To Keep Chiquita In America – Huffington Post**

By Alexander C. Kaufman, 10/22/2014

...This means that under current law, ChiquitaFyffes -- the proposed new Irish parent company - will be able to load the U.S.-based Chiquita up with debt, then wipe out most of its U.S. profits by absorbing them as interest payments on loans. Chiquita has only about \$1.7 billion in cash overseas, so the end of hopscotch loans shouldn't bother it much. With earnings stripping still legal, Chiquita still has a financial incentive to go ahead with its inversion deal.

..."In America, it'll be making half of the payments it should be making to the American government because it's making interest payments on the loans from the new foreign parent, which is really to itself," **Frank Clemente**, the executive director of the nonprofit **Americans for Tax Fairness**, told HuffPost...

### **Franken crusades against tax deal – The Hill**

By Bernie Becker, 10/12/2014

Sen. Al Franken (D-Minn.) has spent weeks pounding his Republican challenger's involvement in a deal that allowed a U.S. pharmaceutical firm to slash its tax bill by putting its headquarters in Ireland...

...Even so, some liberals think Democrats shouldn't have abandoned the offshore deals as a midterm issue, especially given the blowback Burger King received for its merger with the Canadian doughnut chain Tim Hortons.

"I'm a little mystified," said **Frank Clemente** of **Americans for Tax Fairness**.

Clemente said that Democrats shouldn't have much trouble explaining the issue to voters. **Americans for Tax Fairness** also has sponsored polling that found that seven in 10 voters in

Iowa and Colorado opposed inversions and Clemente said the issue appeals more to swing voters than issues like raising the minimum wage...

**TV: Obama Pushes Back on Corporate Deserters – MSNBC**

Frank Clemente appearance on the Melissa Harris-Perry Show, 10/5/14

**Big Pharma Is The Big Loser In New Tax-Dodging Rules – The Huffington Post**

By Ben Hallman, 9/24/2014

...There are more than a dozen inversions currently pending, and it's not yet clear whether the raft of new rules will scuttle any of those deals. But of the pending inversions, those involving drug companies seem to be most immediately at peril, tax experts told The Huffington Post, because those companies are the most likely to be pursuing inversions as a way to get tax-free access to offshore cash.

"The new rules will make these companies stop and think twice," said **Frank Clemente**, the executive director of **Americans for Tax Fairness**, a tax reform advocacy group that opposes inversions...

**U.S. Chamber of Commerce ads attack White House anti-inversion stance – MarketWatch**

By Trey Williams, 9/23/2014

...The ad doesn't actually mention the word "inversions" but points out the White House has said it is considering imposing changes retroactively.

**The other side: Frank Clemente**, executive director of **Americans for Tax Fairness**, sent the Chamber a letter staunchly criticizing its campaign. "It's a fraudulent campaign," Clemente said. "Why don't you just say who you're actually representing here?"

In the letter, Clemente accuses the ad campaign of being deceptive and misleading. Though legislation has been brought before the House and the Senate to restrict tax inversion, Clemente said he feels Democrats have been a little reluctant to take on the issue ahead of midterm elections.

Republicans meanwhile are eager to hold off in hopes of addressing the wider issue of tax reform following the midterms.

"We think this is an easy vote for Congress," Clemente said. "We know where the public stands and we think this would be a slam-dunk for bipartisanship." ...

### **One problem, Wyden standing alone for now – Politico's Morning Tax**

By Rachel Bade, 9/17/2014

Here's his GOP counterpart Orrin Hatch (R-Utah), a few hours later: "I've been through a lot of lame ducks - that is not the time to usually do brand new legislation," said Hatch, adding that time will be short and jam-packed with more pressing issues like government funding. "We're going to be lucky to get the extenders out." Whomp, whomp. Brian has more: "What's more, if Republicans win control of the Senate - as many campaign handicappers predict - they'll likely want to take up the issue as part of a larger tax reform..."

Which Doesn't Bode Well For These Groups... **Americans for Tax Fairness** and more than 50 national organizations, unions and advocacy groups in a Tuesday letter asked Wyden and Majority Leader Harry Reid (D-Nev.) to "stop the hemorrhaging of precious tax dollars" through inversions. "We should no longer provide generous taxpayer-funded contracts and subsidies to corporations that abandon America," they wrote. See the full letter: <http://bit.ly/1uS6gYx>

### **Op-Ed: Inverting corporations should pay what they owe when they go – The Hill**

By Steve Wamhoff, **Citizens for Tax Justice**, and Frank Clemente, **Americans for Tax Fairness**, 9/16/2014

If the all-American fast food chain Burger King, with its thousands of restaurants in the United States, can claim to be a foreign company for tax purposes, our corporate tax system is in real trouble.

The crisis of corporate inversions is now apparent even to those who aren't connected to the boring details of tax policy. The specifics of inversions are clear to everyone: A U.S. corporation merges with a smaller foreign company and claims the foreign country as its address, even though the vast majority of the business continues to be carried out and managed in the U.S. The public outrage is so apparent that Walgreen Co. backed off its plans to invert.

This ire stems from the justified belief that there's a separate set of rules for powerful corporations. So here's a thought. To restore some level of fairness to the system, require corporations that declare they are no longer American to pay the U.S. taxes that they have put off, just as we do to individuals who renounce their U.S. citizenship.

### **Standard & Poor's Warns of Credit Downgrades for Inverters – Tax Analysts**

By Andrew Velarde, 9/11/2014, link behind firewall

U.S. companies that invert to reincorporate in lower-tax jurisdictions are risking lower credit ratings, Standard & Poor's cautioned in a report released September 10.

"Our analysis of rated entities involved in recent inversions found that the credit positives of these transactions are often outweighed by negative credit consequences, including higher

leverage and increasing share buybacks and dividend payouts," Standard & Poor's said in a release 2014 TNT 176-36: Washington Roundup announcing the report.

...Walgreen Co., whose potential inversion was met with considerable consumer outrage, notably backed down from its move to re-domicile abroad in August. More than 200,000 people had signed a petition, sponsored in part by **Americans for Tax Fairness**, pledging to "desert Walgreens" if the pharmacy were to "desert America." (Prior coverage 2014 TNT 151-2: News Stories.)

### **ObamaCare contract muddles Dem message on tax dodgers – The Hill**

By Bernie Becker, 8/29/2014

...Democrats, who badly want to see improvements to the federal ObamaCare site, generally declined to comment on Accenture's contract, but noted that the company had not fled the U.S. Like Republicans, the president has said the best way to deal with inversions is a broader revamp of the tax system, even as he pushes for more targeted solutions.

**Frank Clemente of Americans for Tax Fairness**, a liberal group that has been outspoken against inversions, said that he backed the Obama administration's efforts to boost the healthcare website. But the use of Accenture, he added, showed the broader problems that the U.S. faces when it comes to dealing with corporations that set up offshore.

"We may not have a law now that applies to them, but we sure as hell should," Clemente said.

### **Blog: Looks Like Burger King's Subjects Are Royally Pissed Off – Yubanet**

By Richard Eskow, **Campaign for America's Future**, 8/29/2014

...As for Burger King, its 2013 results led to headlines like the Wall Street Journal's "Burger King Profit Rises on Lower Costs," after an increase in profitability of nearly 40 percent. And its performance in the first quarter of this year led USA Today to proclaim that "Burger King cuts costs, serves up tasty profits."

The proposed tax-dodging moves has led several groups (including the Campaign for America's Future and **Americans for Tax Fairness**) to start a petition drive against Burger King. It has also led to grassroots fury, if the company's Facebook page in any indication...

### **Blog: Now It's Burger King Renouncing US Citizenship - Let's Eat Somewhere Else – The Huffington Post**

By Dave Johnson, **Campaign for America's Future**, 8/27/2014

...Calling the Burger King announcement "one big whopper," **Frank Clemente**, executive director of **Americans for Tax Fairness** (ATF) said the only reason for this "inversion" is to dodge taxes...

### **Burger King-Tim Hortons Merger Plan Raises Tax-Inversion Issue – The Wall Street Journal**

By John D. McKinnon and Damian Paletta, 8/25/2014

WASHINGTON—Mixing burgers and doughnuts appears to be producing some queasiness in the nation's capital.

Talks between Burger King and Tim Hortons to merge in a tax advantaged inversion deal drew quick condemnation from some lawmakers Monday, increasing the pressure on Congress or the Obama administration to act.

..."Burger King might have come to the rescue" for the issue, said **Frank Clemente**, executive director of **Americans for Tax Fairness**, a liberal group that helped organize a petition drive against Walgreen's potential move that drew, by his estimate, 300,000 signatures...

### **Burger King Tax-Dodging Jokes Write Themselves – Fortune**

By Tory Newmyer, 8/25/2014

"If Burger King goes forward with this, they're going to risk becoming the poster boy for inversions in this election season," says **Frank Clemente of Americans for Tax Fairness**, which is rallying to crack down on the maneuver, "and it's a very potent electoral issue."

...**Americans for Tax Fairness** joined with other lefty groups to stage protests outside a flagship Walgreen store in Chicago and collect some 300,000 signatures for an online petition demanding the company stay put...

### **Column: Should Burger King Be Allowed to Move to Canada to Dodge Taxes? – US News and World Report**

By Rachel Brody, 8/25/2014

...But inversions aren't leaving a good taste in everyone's mouth. **Frank Clemente**, executive director of **Americans for Tax Fairness**, said the deal could backfire bigtime for Burger King. "If the company goes through with an inversion and deserts America," he told the blog Naked Capitalism, "its customers are likely to bring their business down the street to the nearest McDonald's or Wendy's."...

### **Burger King Dares Obama To Stop It From Fleeing To Canada – Huffington Post**

By Alexander Kaufman & Ben Hallman, 8/25/2014

Burger King's plan to scurry across the Canadian border to avoid U.S. taxes could be seen as the corporate equivalent of flipping President Barack Obama the bird.

..."My sense is this is Burger King trying to dodge paying its taxes. I don't know that I'd attribute it to their making a move like this to directly challenge Obama," **Frank Clemente**, executive director of the nonprofit **Americans for Tax Fairness**, told The Huffington Post. "I can't say what's on the company's mind here, whether they're trying to beat the clock on this and do

something before Congress passes legislation or do something before Obama signs an executive order.”...

**Blog: Burger King might flip its tax burden to Canada with proposed merger – Daily Kos**

By Jonny Bullet, 8/25/2014

...**Frank Clemente** at lobbying group **Americans for Tax Fairness** said that removing Burger King’s tax revenue from the public’s reach means that the rest of the U.S. — including individuals and small businesses — will have to pick up the tab.

“It’s a zero-sum game. If you lose money, you’ve got to replace it,” Clemente said, adding that his group found that retail giant Walmart — which employs about a million people — receives roughly \$6.2 billion in subsidies a year, including offsetting low wages with welfare.

Clemente said a merger between Burger King and Tim Hortons would be unlikely to lead to layoffs, because Burger King, a burger restaurant, and Tim Hortons, which serves coffee and pastries, do not compete for customers...

**As Obama returns, advocates look for executive action – The Hill**

By Peter Sullivan, 8/25/2014

...**Frank Clemente**, executive director of **Americans for Tax Fairness**, a group that opposes inversions, said one option is to limit a practice known as “earnings stripping,” where the U.S. company takes on to its new foreign parent in order to be able to deduct in taxes.

“I am confident that the White House is looking carefully at that measure,” Clemente said.

**Blog: Burger King the Latest to Jump on the Corporate Tax Inversion Bandwagon – Naked Capitalism**

By David Dayen, 8/25/2014

...Long before the President and the Dem machine got involved, consumer and anti-corporate groups have been calling attention to inversions, which certainly serve to satisfy the drive for higher corporate profits, but carry a heavy aura of unseemliness with them. Especially as this one involves a fast-food chain that’s already in the sights of activists for their low wages, I think it’s ripe for a public campaign. I asked **Frank Clemente**, executive director of **Americans for Tax Fairness**, to comment about the rumored inversion:

Burger King’s announcement is one big whopper. If the company goes through with an inversion and deserts America, its customers are likely to bring their business down the street to the nearest McDonald’s or Wendy’s. Walgreens got the message that its inversion would be very damaging to its brand, and it walked away from a deal. Hopefully, Burger King will do the same. While changing its address to Canada rather than a tax haven country may not appear on the surface to be so objectionable, if the intent is to dodge paying its fair share of taxes the American people are likely to be no less sympathetic to Burger King.

**Blog: Polling Shows Democrats Should Campaign On Corporate Patriotism – Campaign for America’s Future**

By Dave Johnson, **Campaign for America's Future**, 8/18/2014

You may have heard about corporations renouncing their US “citizenship” in order to avoid paying taxes for the infrastructure, courts, police and military protection on which they rely, the schools which their employees send their kids — even the food stamps and other government assistance which some of their extremely-low-wage employees receive...

...The polling is clear. An August poll highlighted by **Americans for Tax Fairness** found that “Over two-thirds of likely voters disapprove of corporate inversions, including 86% of Democrats, 80% of Independents and 69% of Republicans.”

**White House betting ’14 midterm elections on economic patriotism – The Hill**

By Justin Sink, 8/17/2014

The White House is seeking to amp up the Democratic base this fall by criticizing corporations for abandoning the United States to lower their tax bill...

...A poll commissioned by the **Americans for Tax Fairness** found that half of all voters were aware of the issue, and that large majorities — including 86 percent of Democrats, 80 percent of independents and 69 percent of Republicans — disapprove of it.

“Tax fairness stuff polls really well across the board,” said ATF executive director **Frank Clemente**.

He said voters are “very sensitive to offshoring of profits and offshoring of , and this inversion stuff feeds very much into that.”

**Chiquita Bananas Could Face Boycott Over Plan To Ditch America – The Huffington Post**

By Alexander Kaufman, 8/15/2014

Chiquita may be the next major corporation to split from the U.S. to avoid taxes.

...“Our sense is Chiquita is hiding something in the deal by not publicly acknowledging and not publicly stating what kind of advantage they’re getting from this,” **Frank Clemente**, the executive director of **Americans for Tax Fairness**, told HuffPost. “The reason we think they’re doing this is to avoid bad publicity.”...

**Dropping corporate tax revenue worries feds, feeds concerns over tax breaks – The Hill**

By Bernie Becker and Peter Schroeder, 8/14/2014

Corporate tax revenues have dropped dramatically over the last two generations, feeding concerns among tax analysts about the recent of so-called corporate “inversions.”

“It’s total hypocrisy,” said **Frank Clemente** of **Americans for Tax Fairness**. “These are not Main Street businesses paying a 35 percent rate.”



...“There’s a general agreement that when we do reform the corporate system, we need to do it in a way that doesn’t retain the international issues that we have now,” said Robertson Williams of the Tax Policy Center. “Borrowing \$30 billion – that’s a dumb situation.”

**Column: If Congress won’t, Obama may have to address inversion – The Washington Post**

By Katrina Vanden Heuvel, 8/12/2014

...Their decision means that the United States government won’t lose an estimated \$4 billion in tax revenue. That money alone could fund six months of Head Start, providing a preschool education to nearly a million low-income children. Walgreen’s reversal is a victory for the American people and a testament to the power of groups that advocated tirelessly against the proposed inversion, including **Americans for Tax Fairness**, **Campaign for America’s Future**, and the **United Food and Commercial Workers**.

**Walgreen decides against high-profile tax-avoidance gimmick – Al Jazeera America**

By David Dayen, 8/7/2014

... In particular, the umbrella coalition **Americans for Tax Fairness** led a highly public visibility campaign, pre-emptively denouncing Walgreen for running out on the country their stores depend on for much of their profits — a significant chunk of Walgreen’s business comes in the form of filling prescriptions for Medicare and Medicaid patients.

**Frank Clemente**, executive director of **Americans for Tax Fairness**, called Walgreen’s decision “a victory for American taxpayers” that keeps \$4 billion in Walgreen corporate taxes flowing to the U.S. Treasury. And he pointed out what may have been the key determinant for Walgreen: “Executives must have realized that American consumers would consider abandoning the U.S. a betrayal and might decide to shop elsewhere.”

**Walgreen Says IRS May Have Challenged Offshore Move – Bloomberg News**

By Zachary Mider, 8/6/2014

Walgreen Co. said a decision to shift the drugstore chain’s legal address out of the U.S. to avoid taxes might have backfired because it could have been challenged under Internal Revenue Service tax-abuse rules...

...The shift might have saved \$4 billion in taxes over five years, according to **Americans for Tax Fairness**, a Washington-based advocacy group that urged Walgreen not to carry out such a transaction....

**TV: Investors punish Walgreen's for not avoiding taxes – CBS News**

By Aimee Picchi, 8/6/2014

...Walgreen had been pondering whether to take advantage of the strategy, which would have made it one of the best known consumer brands to shift its headquarters overseas in order to

pursue lower taxes. The move would have cost Americans \$4 billion in lost tax revenue over five years, according to advocacy group **Americans for Tax Fairness**.

### **U.S. policymakers gird for rash of corporate expatriations – *The Washington Post***

By Lori Montgomery, 8/6/2014

Washington policymakers are bracing for a wave of corporations to renounce their U.S. citizenship over the next few months, depriving the federal government of billions of dollars in tax revenue and stoking public outrage ahead of the Nov. 4 congressional elections.

One closely watched deal: A push to relocate Walgreens, the nation's largest drugstore chain, to Switzerland, where it could dodge about \$4 billion in U.S. taxes over the next five years, according to an analysis by **Americans for Tax Fairness**, a union-backed nonprofit organization.

### **Column: Walgreens Stays At Corner Of Patriotic and Globally Taxable – *Fortune***

By Robert Wood, 8/5/2014

Walgreens won't invert, won't go Swiss, will stay American. So says **Frank Clemente**, Executive Director of **Americans for Tax Fairness**. That group is crowing, and perhaps President Obama should too. Ditto for Sen. Dick Durbin of Illinois, Sen. Carl Levin and Rep. Sander Levin. They have championed the Stop Corporate Inversions Act.

**Americans for Tax Fairness** also credits the roughly 200,000 Americans who wrote to Walgreens CEO Greg Wasson to essentially threaten a boycott. The news prompting all this back-slapping is the preliminary report that Walgreens will not renounce American corporate citizenship to go Swiss. Walgreens shares dropped 9% after the decision was made public then rebounded slightly...

...**Americans for Tax Fairness** is also trumpeting the results of a new poll showing that Americans overwhelmingly disapprove of corporate inversions. The deals involve companies dissolving their U.S. corporate status and reincorporating in a low-tax country to avoid U.S. taxes. The poll found that about half of likely voters are aware of the issue.

### **Blog: Victory for Americans: Walgreen's Won't 'Invert' to Avoid U.S. Taxes – *The Huffington Post***

By Roger Hickey, **Campaign for America's Future**, 8/5/2014

...This news represents a victory for a powerful alliance of citizen action groups, united under the banner of **Americans for Tax Fairness**, who have been sending a strong message to Walgreen's that, if the company did not renounce plans to abandon the U.S., Americans would abandon Walgreen's stores...

...Over the last few weeks, the **Campaign for America's Future** has joined other groups in the **Americans for Tax Fairness** coalition to criticize the stampede of U.S. corporations using

inversion to escape taxes -- and we have focused pressure on Walgreen's as that company publicly considered taking the inversion route, which would have saved them \$4 billion over five years by becoming -- on paper -- a Swiss company, according to [a report](#) by ATF and Change to Win...

**Blog: How Walmart's Bosses Get Rich Off Welfare Abuse – The Huffington Post**

By Carl Gibson, Co-Founder of US Uncut, 7/30/2014

..... Out of all of its revenues, food stamps accounted for \$13.5 billion in sales for Walmart just last year. Walmart is using their soaring profits to give "performance-based" pay raises to executives, and using the performance pay loophole in the US tax code to dodge their federal tax obligations. The Institute for Policy Studies learned that taxpayers have had to pay for \$104 million in the last six years (beginning at roughly the same time as the recession) for Walmart's performance-based pay bonuses that topped out just short of \$300 million. This would be enough in tax dollars to pay for 33,000 impoverished children's free/reduced school lunches over the same time period.....

...As **Americans for Tax Fairness (ATF)** [discovered](#), the annual \$7.8 billion that Walmart leeches off of US taxpayers could instead be used to hire 105,131 teachers. In Alice Walton's home state of Texas, \$813 million could fund hiring 12,000 more teachers. Walmart chairman Rob Walton could see to it that the company pays employees fairly, saving taxpayers in his home state of Arizona \$176 million. That alone could hire 2,500 more teachers in Arizona's schools. Page 10 of the [ATF report](#) lists how much each state would gain in new tax dollars for public education if Walmart and the Walton family weaned themselves off of government welfare programs...

**Column: Corporate Artful Dodgers –The New York Times**

By Paul Krugman, 7/27/14

“The most important thing to understand about inversion is that it does not in any meaningful sense involve American business “moving overseas.” Consider [the case of Walgreen](#), the giant drugstore chain that, according to multiple reports, is on the verge of making itself legally Swiss. If the plan goes through, nothing about the business will change; your local pharmacy won’t close and reopen in Zurich. It will be a purely paper transaction — but it will deprive the U.S. government of several billion dollars in revenue that you, the taxpayer, will have to make up one way or another.”

**Op-Ed: Walgreens’: Don’t Dodge Taxes – USA Today**

By James Burke, Mayor of Dixon, IL, 7/26/2014

Charles Walgreen Sr., founder of the nation's biggest drugstore chain, would not approve of what the management of his company is planning. He would never have considered moving his headquarters address to a foreign country just to avoid paying the company's fair share in U.S. taxes. He loved his community and country too much....

### **Walgreens eyes loophole end run around taxes – USA Today**

By Aamer Madhami, 7/26/2014

[Note: article about Mayor Jim Burke who approached ATF due to the Walgreens report]

The Walgreens drugstore chain proudly touts itself as "the pharmacy America trusts."

But many here in this small river town where the founder of the company got his start complain that the drugstore chain is on the precipice of turning its back on the USA.

But here in this town of 16,000 where just about everybody can tell you about company founder Charles Walgreen's impact on the community, such a move seems out of step with how the Walgreen family conducted business.

"I think he'd be rolling in his grave if he knew what was going on today," says Bill Jones, who runs the Northwest Territory Historic Center in Dixon and worked closely with the Walgreen family on building an exhibit at the museum honoring the founder.

### **Corporations Avoid Taxes With Inversion Scam – Capital & Main**

By Steven Mikulan, 7/25/2014

"...Walgreens," says the tax group's executive director **Frank Clemente**, "may decide to no longer be an American company simply so it can dodge paying its fair share of taxes. Many Americans will find it unfair and deeply unpatriotic if the company moves offshore, while continuing to make its money here, leaving the rest of us to pick up the tab for its tax avoidance."

**Frank Clemente** calls this fancy bit of offshoring "deeply unpatriotic" and he may be onto something. President Obama has taken to denouncing "corporate deserters," while Treasury Secretary Jack Lew has called for "economic patriotism" from America's CEOs....

### **Blog: Chiding CEOs, At Walgreens & Other Corporate Defectors – The Huffington Post**

By Richard Eskow, **Campaign for America's Future**, 7/24/2014

.....But today's Walgreens is a \$72 billion enterprise, and a quarter of that income comes directly from the American taxpayer through Medicare and Medicaid programs. (See **Americans for Tax Fairness/Change to Win** for more on Walgreens.....)

### **Op-Ed: Time to Stop Corporate Defections – The Hill**

By Frank Clemente, **Americans for Tax Fairness**, 7/23/2014

In the most blatant display of national disloyalty since Benedict Arnold sold out to the British, at least a dozen American corporations are planning to renounce their corporate "citizenship" in the United States and declare themselves foreign companies....

## **Lawmakers look to end corporate tax dodge – Al Jazeera America**

By David Dayen, 7/22/2014

Leading Democrats inside and outside Congress have hit upon a strategy to curtail a recent epidemic of corporate tax dodging, which if left unchecked could cost the government tens of billions of dollars. It begins today with a closely watched hearing in the Senate Finance Committee, a prelude to a whirlwind of horse trading and demand-setting among policymakers.

“The business guys are desperate to get tax extenders passed,” said **Frank Clemente** of the coalition **Americans for Tax Fairness**...

“Walgreens is key because it’s America’s drugstore,” said **Frank Clemente** of **Americans for Tax Fairness**.

But the appeal to patriotism [18] and the basic value of fairness may resonate, alongside the hard-nosed politics. As **Frank Clemente** from **Americans for Tax Fairness** puts it, “We call them Benedict Arnold companies.”

## **The Bad Boss Tax – In These Times**

By Sarah Jaffe, 7/21/2014

....Just how much money are low-wage businesses draining from local, state and federal coffers? A study released in April by **Americans for Tax Fairness**, a coalition of more than 400 organizations that advocate progressive tax reform, estimated that Walmart alone costs taxpayers \$6.2 billion annually in public assistance.....

## **Column: Swiss Walgreens? \$4 Billion Tax Cut Considered At Corner Of Happy, Healthy & Tax-Free – Forbes**

By Robert Wood, 7/21/2014

Walgreens is the U.S.’s largest pharmacy retailer with 8,200 stores across 50 states. America’s drugstore, it has saturated the U.S. market. Most of Walgreens’ yearly \$72 billion in sales and \$2.5 billion in profits come from the U.S. and are taxed here. Yet the company is considering a controversial move to lower-taxed Switzerland. An **Americans for Tax Fairness** Executive Summary says the move could cost American taxpayers \$4 billion over five years.....

## **Sanders’ Legislation Would Cut Off Government Contracts for Corporate Deserters – Office of Senator Bernie Sanders**

7/18/2014

....Walgreen’s, the giant drugstore chain, recently announced that it is considering moving its corporate headquarters from the U.S. to Switzerland to avoid \$4 billion in U.S. taxes over the next five years. According to a recent report from **Americans for Tax Fairness**, nearly a quarter of Walgreen’s \$72 billion in sales last year came from Medicare and Medicaid.....

**Obama wants to crack down on US firms' tax inversions – The Global Post**

7/17//2014

US multinational companies are increasingly seeking to reincorporate overseas through mergers and acquisitions to escape US taxes, raising concerns for the Obama administration.

"It's the most blatant tax-dodging technique," **Frank Clemente**, executive director of **Americans for Tax Fairness**, told AFP.

"Unless Congress closes this loophole, corporations will keep on using it," said **Clemente**, of **Americans for Tax Fairness**.

**TV: Kudlow: Where's the tax reform? – CNBC / Yahoo Finance**

7/16/2014

CNBC Senior Contributor Larry Kudlow disagrees with Treasury Secretary Jack Lew's sentiments on U.S. tax inversions. **Frank Clemente**, **Americans for Tax Fairness** executive director, provides perspective.

**Walgreen Weighs Riding Tax-Inversion Wave – The Wall Street Journal**

By Paul Ziobro, 7/15/2014

....**Americans for Tax Fairness**, a liberal tax reform group, estimates that Walgreen would pay \$4 billion less in taxes over the next five years if it does an inversion, based on calculations from UBS AG, Deutsche Bank AG and J.P. Morgan Chase & Co.....

**Column: Walgreen shouldn't have a say about how the U.S. government does anything – Salon.com**

By Robert Reich, 7/8/2014

Dozens of big U.S. corporations are considering leaving the United States in order to reduce their tax bills.

But they'll be leaving the country only on paper. They'll still do as much business in the U.S. as they were doing before...

...Which means the rest of us will have to make up the difference. Walgreen's morph into a Swiss corporation will cost you and me and every other American taxpayer about \$4 billion over five years, according to an analysis by **Americans for Tax Fairness**...

**Column: Corporate tax scam watch: The 'inversion' craze – The Los Angeles Times**

By Michael Hiltzik, 7/7/2014

"An inversion happens when a U.S. company merges with a smaller foreign firm and moves its official headquarters to the partner's home, typically a lower-tax jurisdiction. Management

stays in the U.S., the workforce doesn't move and the company still sells as much as before to the U.S. market. But the tax treatment of some of its income changes. Walgreens, according to an estimate by the advocacy group **Americans for Tax Fairness**, could save \$4 billion over five years by merging with the drug retailer and wholesaler Alliance Boots and reincorporating in Switzerland.”

**Column: If Walgreen goes Swiss and pays less taxes, then it shouldn't influence US politics – The Christian Science Monitor, The Huffington Post, Moyers & Company, Common Dreams, Nation of Change, TruthDig, AlterNet**

By Robert Reich, 7/7/2014

Dozens of big US corporations are considering leaving the United States in order to reduce their tax bills.

But they'll be leaving the country only on paper. They'll still do as much business in the US as they were doing before.....

.....Which means the rest of us will have to make up the difference. Walgreen's morph into a Swiss corporation will cost you and me and every other American taxpayer about \$4 billion over five years, according to an analysis by **Americans for Tax Fairness**.....

**Blog: Is Walgreens a Sustainable Company Given Its New Tax Avoidance Strategy?**  
**TriplePundit.com**

By Raz Godelnik, 7/7/2014

..... As **Americans for Tax Fairness** explains in a report published last month, Walgreens is basically just taking advantage of a tax loophole allowing American companies to reincorporate offshore, typically in a tax haven, when just 20 percent of their stock is owned outside of the U.S.

Second, according to a report published last month by Citizens for Tax Justice and the U.S. PIRG “many large U.S.-based multinational corporations avoid paying U.S. taxes by using accounting tricks to make profits made in America appear to be generated in offshore tax havens—countries with minimal or no taxes.....”

**Column: This Fourth of July, Meet Your Unpatriotic Corporations – The Nation**

By Katrina vanden Heuvel, 7/3/2014

....Walgreens, The New York Times reported, is looking to relocate from Illinois to Switzerland, in the process merging with a Swiss corporation and reincorporating itself as a foreign entity. It is, bluntly, an old-fashioned tax dodge, aimed at trimming eleven percentage points off the company's corporate tax rate. **Americans for Tax Fairness** estimates<sup>[10]</sup> that the move will cost US taxpayers more than \$4 billion over the next five years. ....

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure -- syndicated by American Forum in at least 15 papers**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014

As Congress heads home to celebrate the Fourth of July, it leaves with two critical issues unaddressed.

The first is the increasing -- and troubling -- trend of big corporations essentially giving up their American citizenship and reincorporating overseas to reduce their U.S. taxes. Despite the fact that our nation has made significant investments to enable their success -- investments like roads and bridges over which they move their products to consumers -- more and more big corporations are using a legal maneuver to avoid their fair share of taxes.

These corporations will combine with a smaller foreign firm and then claim that the combined corporation is no longer American for tax purposes. These corporate "inversions" cost American taxpayers billions of dollars and are unfair to the vast majority of businesses -- large and small -- that stay in America and pay their fair share. Unfortunately, Wall Street analysts expect this trend to continue and possibly accelerate.

**Column: At Walgreen, Renouncing Corporate Citizenship – The New York Times**

By Andrew Ross Sorkin, 6/30/2014

“In Walgreen’s case, an inversion would be an affront to United States taxpayers. The company, which also owns the Duane Reade chain in New York, reaps almost a quarter of its \$72 billion in revenue directly from the government; it received \$16.7 billion from Medicare and Medicaid last year....”

“**Frank Clemente**, executive director of **Americans for Tax Fairness**, called it ‘unfair and deeply unpatriotic if the company moves offshore while continuing to make its money here, leaving the rest of us to pick up the tab for its tax avoidance.’”

**Retailer's Executive Pay Plan Exploits Tax Break, Study Says – Bloomberg News**

By Michael Trimarchi, 6/27/2014

A report by two Washington groups takes Wal-Mart Stores Inc. to task for exploiting performance-based pay breaks in Internal Revenue Code Section 162(m) to subsidize excessive executive compensation at taxpayer expense.

The retailer, which is the largest private employer in the U.S., saved about \$104 million over the past six years by deducting performance-based compensation paid to eight top executives, said the June 4 report, by a think tank, **Institute for Policy Studies**, and a national tax advocacy group, **Americans for Tax Fairness**...



### **Walgreen CEO fesses up: Drugstore chain mulls HQ move – Fortune**

By Phil Wahaba, 6/24/2014

.....Walgreen, which gets a big chunk of change from filling prescriptions for patients covered by the U.S. government's Medicaid and Medicare programs, faced criticism from groups like Change to Win and **Americans for Tax Fairness**, which in a report this month estimated that an inversion by Walgreen would cost U.S. taxpayers \$4 billion over a five-year period.....

### **In news analysis, Andrew Velarde examines the potential impact of a major U.S. retailer that chooses to invert – Tax Analysts**

By Andrews Valarde, 6/24/2014, content is firewalled

But according to a report by **Americans for Tax Fairness** and **Change to Win Retail Initiatives**, who put the \$4 billion price tag on the Walgreens inversion, the merger would be unusual in at least one respect: Walgreens could be the first major U.S. retailer to take advantage of a strategy more commonly associated with the technology and pharmaceutical sectors. "Walgreens will still have the large majority of its sales and operations in the U.S. following the takeover of Alliance Boots," the report states.....

### **Blog: Fox Offers Free Public Relations For Walmart's Poverty Wages – Media Matters for America**

By Craig Harrington, 6/24/2014

...According to an *April 2014* study by **Americans for Tax Fairness**, Walmart benefits from roughly \$6.2 billion in annual taxpayer funded subsidies in the form of anti-poverty relief for underpaid workers. The company avoids nearly \$1 billion in federal taxes each year through tax breaks and loopholes, and the Walton family (worth nearly \$150 billion collectively) reaps over \$600 million in tax savings thanks to lower tax rates on capital gains than standard income. All told, Walmart and the Walton family skim at least \$7.8 billion from the pockets of American taxpayers each year, due in part to the company's persistently low wages.....

### **US pharmacy giant Walgreens eyes move to Britain over tax: Controversial switch of HQ may lead to Boots takeover – UK Newsday**

By Neil Craven, 6/14/2014

...The US think-tank **Americans for Tax Fairness** estimates that the US Treasury could lose \$4 billion in tax over five years if Walgreens reincorporates its business outside America....

### **Taxpayer Group Protests Walgreen Offshore Move – 24/7 Wall Street**

By Paul Ausick, 6/14/2014

.....Last week a U.S. group called **Americans for Tax Fairness** published a report noting that if Walgreen relocated to Switzerland the company could avoid \$4 billion in U.S. taxes over a five-year period. The activist group notes, for example, that Walgreen gets 25% of its income from U.S. taxpayers through government programs like Medicare and Medicaid.....

**Americans for Tax Fairness' Frank Clemente responds to the Tax Foundation's critique of its Walgreens report – Politico's Morning Tax**

By Mackenzie Weinger, 6/13/2014

[See letter at this link](#)

**Tax Foundation Rebukes Walgreen Inversion Report – Law360**

By Drew Singer, 6/13/2014

An **Americans for Tax Fairness** report that said a Walgreen Co. inversion to Switzerland could cost taxpayers \$4 billion in lost revenue over five years is flawed from a misunderstanding of how corporate taxation works, a rival think tank said on Wednesday.....

**Tax Foundation Finds Fault in ATF Walgreens Report – Politico's Morning Tax**

By Mackenzie Weinger, 6/12/2014

The Tax Foundation is pushing back against **Americans for Tax Fairness'** report this week on Walgreens and the claim it could cost \$4 billion in revenue over five years if the company moved its headquarters to Switzerland. "This concern is based on a misunderstanding of how the U.S. corporate income tax system works and how an inversion would affect Walgreens," the Tax Foundation's Kyle Pomerleau writes in a blog post.....

**Walgreen Inversion Would Cost US \$4B In Tax Revenue: Study – Law360**

By Drew Singer, 6/12/2014

.....The study, conducted by think tank **Americans for Tax Fairness**, said that Walgreens is in a position to invert itself with Alliance Boots, a Swiss pharmacy that Walgreens bought in 2012. Inversions occur when companies use a merger or acquisition to move overseas and lower their tax burdens....

**Levin statement on new report detailing the cost of another corporate inversion – Office of Senator Carl Levin**

6/12/2014

Sen. Carl Levin, D-Mich., issued the following statement today in response to a new report from **Americans for Tax Fairness**, which found that a proposed corporate inversion by Walgreens could cost American taxpayers \$4 billion over five years. Levin is the author of the Stop Corporate Inversions Act, which would place a two-year moratorium on inversions, in which firms reincorporate overseas to avoid U.S. taxes:

"Walgreens is another example of an upcoming wave of U.S. companies which, unless we act, will reincorporate abroad to avoid paying their U.S. taxes. This latest corporate ploy, known as inversion, could drain the U.S. Treasury of tens of billions of dollars. Average taxpayers are fed up with profitable U.S. corporations using tax haven gimmicks to dodge their tax obligations, while still benefiting from this country's laws, infrastructure, and workforce. Congress could

put an end to this scheme if it wanted to, but many of my Republican colleagues are choosing to look the other way”

### **Walgreens Planned Move is a Tax Dodge – Talk Radio News Service**

6/12/2014

Walgreens, the nation’s largest pharmacy retailer with 8,200 stores in all 50 states, is reportedly making plans to move its corporate headquarters from Springfield, Ill., to Switzerland.

**Americans for Tax Fairness** estimated in a report that the proposed move would save Walgreens as much as \$4 billion in U.S. taxes over a five-year period.....

### **Activists Claim Walgreen HQ Move Would Cost Taxpayers \$4B – Fox Business**

By Jennifer Booton, 6/12/2014

....**Americans for Tax Fairness** and **Change to Win Retail Initiatives** issued a report Wednesday alleging that the HQ move, a tax-saving maneuver known as corporate inversion, could cost U.S. taxpayers \$4 billion in lost revenue over five years.....

### **Report Says Walgreens Inversion Would Cost Taxpayers \$4 Billion – Tax Notes**

6/12/2014, content is firewalled

If Walgreens Co. reincorporates in Switzerland, the company would continue to receive the benefits of operating in the United States while costing taxpayers \$4 billion in lost revenue over five years and gaining an unfair tax advantage over its competitors, **Americans for Tax Fairness** and **Change to Win** Retail Initiatives said in a June 11 report....

### **U.S. activists slam possible Walgreen tax move as 'unpatriotic' – Reuters, Yahoo News, The Timaru Herald (New Zealand), The Business Times (Singapore), and others**

By Kevin Drawbaugh, 6/12/2014

....Two groups issued a report that said such a move would be seen by many Americans as "deeply unfair and unpatriotic."

"Walgreens should show its commitment to our communities and our country by staying an American company," said Nell Geiser, an official at **Change to Win**, a labor union coalition. The other group releasing the report was **Americans for Tax Fairness**, a tax activist group that gets some of its funding from unions.....

### **TV: The Big Number – Walgreens going for the Green? – ABC News**

6/11/2014

It is Wednesday June 11 the New York markets are open -- today's big number is four billion dollars that's how much Walgreens woods. Save in taxes over the next five years of the drugstore chain re incorporates in Switzerland. This according to a controversial estimate by the group **Americans for Tax Fairness**.

### **Walgreen Company: All is Well Except the Dodge – Basics Media**

By Jason Gonzalez, 6/11/2014

...Walgreen is contemplating on whether it should change its corporate office to Switzerland where it has 45% stake in Alliance Boots, Europe's largest pharmaceutical wholesaler and retailer. Such move called inversion will cost the U.S treasury about \$4 billion in tax revenue over next few years. ....

### **Walgreen Ponders \$4 Billion Tax Dodge – The Huffington Post**

By Ben Hallman, 6/11/2014

....Such a move, through a maneuver called an inversion, would cost the U.S. treasury \$4 billion in tax revenue over the next five years, according to a new report by **Americans for Tax Fairness**, a tax reform advocacy group. It also may prompt other U.S. retailers, which typically pay high tax rates compared with large multinationals like Apple and General Electric, to seek foreign acquisitions in order to dramatically lower their bills.

....The tax savings of moving a corporate address abroad can be enormous. Companies are no longer on the hook for paying U.S. taxes on profits earned abroad, potentially a huge benefit for companies with big overseas sales. Walgreens, because its stores are located primarily in the U.S., would likely realize big tax savings in a different way: By shifting large amounts of debt from its foreign operation to its domestic operation in order to offset profit, said **Frank Clemente**, the executive director of **Americans for Tax Fairness**....

### **Move to Switzerland to dodge IRS may give Walgreen blues – The New York Post**

By James Covert, 6/11/2014

....But the move could also cause a major public-relations headache for Walgreen, according to the study compiled by **Americans for Tax Fairness**, a Washington think tank.

That's because Walgreen gets nearly a quarter of its revenue from US taxpayer-funded Medicare and Medicaid programs, the report calculates — not to mention millions in federally subsidized bonuses enjoyed by top Walgreen execs.

“Many Americans will find it unfair and deeply unpatriotic if the company moves offshore, while continuing to make its money here, leaving the rest of us to pick up the tab for its tax avoidance,” said **Frank Clemente**, executive director of the think tank....

### **Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Americans for Tax Fairness, syndicated by American Forum in at least 20 papers**

By Frank Clemente, 6/11/2014

....Walgreens pharmacy is in every way an American company..... Yet Walgreens' management is considering a plan to renounce its status as an American corporation. The reason for this unpatriotic maneuver? By moving its official corporate address to a foreign country – in this case Switzerland, a tax haven – it may dodge \$4 billion in federal taxes over five years,

according to equities research firm estimates described in a report by **Americans for Tax Fairness**. The rest of us will be stuck with the tab...

**ATF Estimates Walgreens Could Cost Taxpayers if it Moves Abroad – Politico's Morning Tax**

By Mackenzie Weinger, 6/10/2014

**Americans for Tax Fairness** and **Change to Win** Retail Initiatives have a report out today estimating that Walgreens could potentially cost taxpayers \$4 billion in lost revenue over a five-year period if it decides to move its corporate address offshore to Switzerland.....

"This report makes the case Sen. Wyden ought to move right away on legislation," Clemente said. "He's got an opportunity to stop this company and other companies who are trying to rob Americans by using offshore tax agents. ... He should not wait for bigger corporate tax reform."

**Blog: How Corporations Inflate CEO Pay with Stock Buybacks – And Why It's Bad for the Rest of Us – Moyers & Company**

By Sam Pizzigati, 6/9/2014

Back in 1979, notes a new **Economic Policy Institute** report released last week, households in America's statistical middle — the 20 percent of households making more than the nation's poorest 40 percent and less than the nation's most affluent 40 percent — averaged \$16.72, after inflation, per hour worked. In 2012, households in this same statistical middle averaged \$16.26 per hour.....

Over the past six years, report the **Institute for Policy Studies** and **Americans for Tax Fairness**, the "performance pay" subsidy for just eight high-ranking Wal-Mart execs has saved the company \$104 million off its corporate tax bill, enough money to cover six years of free school lunches for 33,000 poor kids...

**Blog: The Walmart heirs should save Detroit – The Daily Kos**

By Jon Perr, 6/8/2014

Walmart has had a very bad week. On Thursday, the New York Times reported that at least eight senior executives have left the company since an investigation was launched to probe allegations of massive bribery in Mexico and other foreign markets. Already shaken by previous revelations that low-wage workers at the nation's largest employer require \$6.2 billion a year from U.S. taxpayers for food stamps, Medicaid, housing subsidies and other public assistance, Walmart was buffeted by a new report from the **Institute for Policy Studies** showing that its top eight executives ducked \$104 million in taxes just since 2009. And adding insult to injury, a new study found that the Walton family heirs who own Walmart have given virtually nothing to their own charity, the Walton Family Foundation....

**Blog: Taxpayers Have Spent \$104 Million Propping Up Walmart Executives' Bonuses Since 2009 – ThinkProgress**

By Alan Pyke, 6/5/2014

Since 2009, Walmart has ducked *\$104 million in taxes* by exploiting a tax loophole around bonus payments to just eight top executives, according to a new report from the **Institute for Policy Studies** (IPS) and **Americans for Tax Fairness** (ATF).....

**'Walmart moms' walk off job in protest – PressTV**

6/5/2014

.....The strikes followed a new report by the **Institute for Policy Studies** and lobby group **Americans for Tax Fairness** that showed between 2009 and 2014 eight top Walmart executives received \$298 million dollars in “performance pay” that was fully tax deductible. The report found a tax loophole had given Walmart a tax break of \$104 million.....

**TV: How taxpayers subsidized Walmart execs' pay – CBS News**

By Aimee Picchi, 6/5/2014

While many of Walmart's workers rely on food stamps and other government aid to make ends meet, its top eight executives are living better, thanks in part to \$298 million in tax-deductible "performance pay" during the past six years.

That's according to a new report from the left-leaning **Institute for Policy Studies** (IPS), which found that Walmart lowered its federal tax bills by \$104 million because of the "performance pay" loophole. Of course, Walmart isn't alone in benefiting from that loophole, which was created in 1993 as a way to allow corporations to take tax deductions for "performance-based pay....."

**'Walmart moms' walk off the job in protest at pay and conditions – The Guardian**

By Sarah Jaffee, 6/4/2014

.....A report published on Wednesday raised a separate issue over Walmart and tax, in terms of a loophole the study said had given the company a tax break of \$104m, enough to cover the cost of free lunches for 33,000 schoolchildren.

*In its report*, the **Institute for Policy Studies** and lobby group **Americans for Tax Fairness** calculated that between 2009 and 2014, the top eight Walmart executives took home more than \$298m in “performance pay” that was fully tax deductible.....

**How Your Tax Dollars Subsidize Walmart Executives' Paychecks – The Huffington Post**

By Jillian Berman, 6/4/2014

....Over the past six years, Walmart has cut its tax bill by \$104 million thanks to a loophole in the corporate tax code that lets companies deduct the cost of performance-based pay for executives. That's according to a report released Wednesday by **Americans for Tax Fairness** and

the **Institute for Policy Studies**, a think tank opposed to "concentrated wealth" and "corporate influence."....

### **Walmart Slashed Tax Bill By Giving Top Execs Big Bonuses – Forbes**

By Kelly Phillips, 6/4/2014

The largest private employer in the U.S. continues to exploit tax breaks to rewards its executives, according to the **Institute for Policy Studies** (IPS), a D.C. based think tank which has researched executive compensation, and **Americans for Tax Fairness** (ATF), a tax reform coalition. That finding was published in a report released today, Walmart's Executive Bonuses Cost Taxpayers Millions, focusing on the retail giant's tax strategy.....

### **Walmart Continues to Exploit Tax Breaks to Reward Executives – AccountingWEB**

By Jason Bramwell, 6/4/2014

Walmart continues to exploit tax breaks to rewards its executives, according to the **Institute for Policy Studies**, a DC-based think tank that has researched executive compensation, and **Americans for Tax Fairness** (ATF), a tax reform coalition. That finding was published in a report released today, Walmart's Executive Bonuses Cost Taxpayers Millions, focusing on the retail giant's tax strategy, Forbes tax contributor Kelly Philips Erb wrote today.....

### **Walmart Tax Cut Report Drops this Morning – Politico's Morning Tax**

By Mackenzie Weinger, 6/4/2014

**Americans for Tax Fairness & Institute for Policy Studies** are set to come out with a joint report today on extremely large tax deductions at Walmart for incentive-based pay. Look for it at 11 a.m.

### **Your Tax Dollars Pay for Walmart Execs' Bonuses – The Fiscal Times**

By Yuval Rosenberg, 6/4/2014

From 2009 to 2014, Walmart awarded Michael Duke, its CEO until late last year, nearly \$116 million in so-called performance pay — exercised stock options and other compensation that carried an added benefit: It was fully tax deductible, meaning the company got an added \$40 million in federal tax breaks, according to a new report from tax-reform advocates at **Americans for Tax Fairness** and the left-leaning **Institute for Policy Studies**.....

“When Walmart gets a \$104 million tax break for giving its executives outrageous pay packages, the rest of us pick up the tab,” **Frank Clemente**, executive director at **Americans for Tax Fairness**, said in a statement. “With this tax loophole, the bigger the executive bonuses the less Walmart pays in taxes. This is truly one of the most perverse loopholes of all time.”

### **Wal-Mart Used Tax Loophole To Save \$104M: Report – Law360**

By Matthew Villmer, 6/4/2014

Wal-Mart Stores Inc. has used a performance-based executive compensation tax loophole to fleece the government out of almost \$104 million over a six-year time period, according to a joint report released Wednesday by two fiscal watchdog groups.

The **Americans for Tax Fairness** and **Institute for Policy Studies** report found that Wal-Mart's high-dollar tax savings was made possible by a loophole in U.S. tax law that allows companies to deduct unlimited amounts for performance-based compensation.....

### **Blog: You Pay Taxes? Guess Who Doesn't – Down with Tyranny**

By Howie Klein, 6/4/2014

Tuesday we were looking at the nexus of democracy-destroying avarice and the outsourcing of public services to private companies. I saw a report from our friends from **Americans for Tax Fairness** that reveals how WalMart was able to get around \$104 million in taxes by handing out lavish "performance-based bonuses to top executives. How's that for a sound use of tax payer money? That's a government subsidy for the very richest-- combined with social interest loopholes that big corporations pay politicians to insert in appropriations bills. A full \$40 million was clipped off their tax bill because of an outrageous bonus to recently retired CEO Michael Duke, who pocketed \$116 million in stock options and other performance-based compensation.

### **Wal-Mart attacked for big tax breaks – Fortune**

By Benjamin Snyder, 6/4/2014

....The retail giant received tax write-offs for doling out \$298 million in performance pay to executives over the last six years, according to the report's authors, the **Institute for Policy Studies**, a Washington think tank, and **Americans for Tax Fairness**, a coalition of 400 national and state organizations for tax reform. Such loopholes ultimately cost regular taxpayers dearly in terms of government service and higher tax rates, the groups said.

**Frank Clemente**, the executive director at **Americans for Tax Fairness**, called the tax break "outrageous" and added that it's "truly one of the most perverse loopholes of all time." Sarah Anderson, the global economy director at **Institute for Policy Studies**, said that the \$104 million "would have been enough, for example, to cover the cost of providing free lunches for 33,000 children."

### **Op-Ed: Walmart's Top-to-Bottom Taxpayer Subsidies – Common Dreams, Truthout, Other Words**

By Frank Clemente, **Americans for Tax Fairness**, and Sarah Anderson, **Institute for Policy Studies**, 6/4/2014

We're all footing the bill for bonuses the company's executives pocket and food stamps its underpaid workers obtain for survival.



Low-income families weren't the only ones hurt by cuts to food stamps last fall. Top Walmart executives also took a hit.....

A new report we co-authored for the Institute for Policy Studies and Americans for Tax Fairness calculates just how much this bonus loophole benefits Walmart. For example, we found that Mike Duke, the big box retailer's recently retired CEO, pocketed nearly \$116 million in exercised stock options and other "performance pay" between 2009 and 2014. That translates into a taxpayer subsidy for Walmart of more than \$40 million....

**New Study: Walmart Scammed American Taxpayers for \$104 Million by Giving Executives Obscene Bonuses – Alternet**

By Lynn Stuart Parramore, 6/3/2014

....According to a new report by the **Institute for Policy Studies (IPS)** and **Americans for Tax Fairness (ATF)** Walmart managed to finagle \$104 million in taxpayer subsidies over a six-year period due to tax deductions for "performance-based" executive compensation. Eight top executives were able to rake in more than \$298 million in "performance pay" that was fully tax deductible.....

**TV: Video: Are Your Taxes Paying for CEO Bonuses? – The Thom Hartman Program**

Interview with Walmart report co-author Sarah Anderson, **Institute for Policy Studies**, 6/2014

**Blog: 10 Corporate Tax Dodgers You Should Know About – Moyers and Company**

By Joshua Holland, 5/29/2014

This week, *Bill speaks to Nobel prize-winning economist Joseph E. Stiglitz*, who argues that we must reform the tax code and stop subsidizing tax dodgers. A *recent report by Americans for Tax Fairness* suggests that corporate taxes are near a 60-year low — and that's partially because corporations have become adept at not paying their share.

Here's a list of 10 tax-dodging corporations excerpted from the **Americans for Tax Fairness** report.....

**Editorial: Pfizer's Ploy and the Porous Tax Laws – The New York Times**

By the Editorial Board, 5/23/2014

"Even if the bid fails — the deadline is May 26 — Pfizer's action has drawn the attention of officials in Washington who, quite rightly, have vowed to tighten laws that, when exploited by companies like Pfizer, result in higher taxes for everyone else or reduced government services."

**Inversions, Reactions – Politico's Morning Tax**

By Mackenzie Weinger, 5/21/2014

**Americans for Tax Fairness** sent letters to both Levins in support, with ATF executive director **Frank Clemente** writing that inversions are simply a way for businesses "to avoid paying their

fair share of taxes to the American people. Thankfully, your legislation would stop many of these schemes.”

**Editorial: Cutting taxes without paying for it – USA Today**

By The Editorial Board, 5/7/2014

Making a useful tax cut permanent makes sense, but doing it without offsetting the cost — and pretending the cost doesn't even matter — does not. Any House member who votes for this stinker will forfeit any credibility on deficits or the national debt. Because it's vote after vote just like this one that have made the problem the lawmakers claim to care about impossible to fix.

**First look: ATF highlights options from Camp for closing tax loopholes – Politico's Morning Tax**

By Mackenzie Weinger, 5/2/2014

The liberal-leaning **Americans for Tax Fairness**, along with the **National Women's Law Center**, is releasing a report today identifying 23 provisions in House Ways & Means Chairman Dave Camp's tax reform bill worth further discussion. “It's time for Congress to eliminate these special-interest loopholes, make corporations and the very wealthy pay their fair share, and raise the revenue the nation needs to expand opportunity for all,” the report states.

**Blog: How Congress Rigs the Rules – The Huffington Post**

By Robert L. Borosage, **Campaign for America's Future**, 4/29/2014

But perhaps this time business as usual may bear a price. Warren is right: Americans are increasingly onto the game. As polling for Americans for Tax Fairness has shown, voters are outraged that corporations and the wealthy aren't paying their fair share of taxes. They are incensed at the notion that Congress is giving multinationals incentives to ship jobs or report profits abroad. Or that Wall Street banks are paying lower tax rates than small businesses.

**Tax extenders arguments: there and back again – Politico's Morning Tax**

By Mackenzie Weinger, 4/29/2014

**Americans for Tax Fairness** released a letter yesterday signed by over 30 organizations calling on members of the House Ways and Means Committee to reject the tax extender bills unless they are paid for. “We do not understand how the Committee can consider making these tax breaks permanent and not require that they be paid for, while many in the *House of Representatives* have demanded that other vital investments be paid for.”

**Blog: Taxpayers Subsidize Walmart and America's Richest Family to the Tune of \$7.8 Billion Annually – AFL-CIO Now**

By Kenneth Quinnell, **AFL-CIO**, 4/23/2014

A new report from **Americans for Tax Fairness** shows that taxpayers in the United States subsidize Walmart and the Walton family, who owns the majority of Walmart stock and is the richest family in the country, by at least \$7.8 billion annually. The report, *Walmart on Tax Day: How Taxpayers Subsidize America's Biggest Employer and Richest Family*, was released in conjunction with tax day, when millions of Americans and small businesses do their civic duty and pay their fair share to support the economy and services critical to many Americans. At the same time, the report shows, taxpayers help pad Walmart and the Walton family's profits.....

**Blog: Taxpayers in Phoenix, Arizona delivered a special tax bill to Walmart Chairman, Rob Walton – TruthOut.org**

By Thom Hartmann, 4/23/2014

According to the group **Americans for Tax Fairness**, the retail giant received an estimated \$7.8 billion dollars in tax breaks and subsidies in 2013. Those benefits include lower tax rates on dividends issued to the Walton family and Walmart executives, loopholes and special tax breaks from the government, and social services that employees use to subsidize Walmart's poverty wages.....

**Op-Ed: You pay taxes — why doesn't General Electric? – Americans for Tax Fairness, syndicated by American Forum in at least 26 papers**

By Frank Clemente, 4/15/2014

You pay your fair share of taxes. Small businesses do too. It's the price we pay to educate our kids, protect our communities and have some security in retirement. Why shouldn't some of America's largest corporations pay their fair share too?

Corporations are making record profits. But 111 profitable Fortune 500 companies paid zero federal income taxes in one or more of the past five years, according to a recent report by **Citizens for Tax Justice**. What's worse – 26 of them, including Boeing, General Electric and Verizon, paid nothing over the entire five-years. Astoundingly, they got tax refunds instead...

**TV: Walmart employees rely on food stamps – MSNBC's "Disrupt" Show with Karen Finney**  
4/20/2014

A nine-minute television segment prompted by the ATF Walmart report

A recent report [by **Americans for Tax Fairness**] finds that many of Walmart's employees rely on food stamps, healthcare and other taxpayer-funded programs. This report comes on the heels of two previous reports that found the fast food industry is costing American taxpayers \$7 billion each year.

### **Is Wal-Mart the Welfare Queen of Corporate America? – Yahoo Finance**

By Erin McWhinnie, 4/18/2014

*Wal-Mart* and the Walton family are the beneficiaries of tax breaks and subsidies estimated at more than \$7.8 billion per year, according to **Americans for Tax Fairness**, a coalition of 400 organizations that strive for tax reform. Wal-Mart receives an estimated \$6.2 billion annually from federal taxpayer subsidies, such as Section 8 Housing Program, Supplemental Nutrition Assistance Program, and Medicaid. Another \$1 billion is the result of Wal-Mart using tax breaks and loopholes to write off capital investments. The Waltons, America's wealthiest family, also avoid an estimated \$607 million in federal taxes each year through lower tax rates on capital gains.....

### **Blog: Walmart's Wages Are So Low, You're Actually Paying For Their Employees – Policy Mic**

By Tom McKay, 4/17/2014

On Tuesday, **Americans for Tax Fairness**, a coalition of 400 national and state-level progressive groups, determined many Walmart employees' wages are so low that many of their basic living released an *analysis* that expenses end up being subsidized by the taxpayer. Employees at the mega-chain cost the country roughly \$6.2 billion annually in public assistance such as SNAP (food stamps), Medicaid, subsidized housing and other benefits.....

### **Blog: Walmart Worker: Why Did the Walton's Get \$8 Billion in Subsidies While I Had to Pay Taxes? – Democratic Underground**

4/17/2014, link expired

While millions of working- and middle-class Americans pay taxes each year, the richest family in the world—the Walton's—received nearly \$8 billion in tax breaks last year, according to a new report by **Americans for Tax Fairness**, a campaign fighting for progressive tax reform. <http://www.democraticunderground.com/10024833215>

### **The Real Cost of Walmart to Taxpayers – TheStreet.com**

By Orit Nathan Mahalal, 4/17/2014

....A report released Wednesday by **Americans for Tax Fairness** found that each Walmart Supercenter employee costs the taxpayer \$3,015 to \$5,815. Since Walmart has 1.4 million employees nationwide, the total estimated cost to U.S. taxpayers is \$6.2 billion. The assistance that Walmart employees receive includes school breakfasts and lunches for their kids, earned income tax credits, section 8 housing assistance, food stamps and other benefits. *Walmart Generates Revenues from Customers on Welfare....*

**Blog: Walmart Worker: 'I Struggle Financially and Paid Taxes, While the Waltons Received \$8 Billion in Subsidies' – AlterNet**

By Alyssa Figueroa, 4/16/2014

While millions of working- and middle-class Americans pay taxes each year, the richest family in the world—the Waltons—received nearly \$8 billion in tax breaks last year, according to a new report by **Americans for Tax Fairness**, a campaign fighting for progressive tax reform.

That's why Walmart worker Richard Reynoso and his fellow co-workers decided to bring the \$7.8 billion tax bill to Walmart Chairman Rob Walton's doorstep on Tuesday. Reynoso traveled from his home in Southern California to Phoenix, Arizona to bring this unfairness to light.....

**Workers Say Walmart Chairman Owes \$7.8 Billion Tax – 24/7 Wall Street**

By Paul Ausick, 4/15/2014

A new report from a coalition called **Americans for Tax Fairness** (ATF) claims that Wal-Mart Stores Inc., Chairman Rob Walton and the entire Walton family owe the United States some \$7.8 billion in taxes for 2013. The amount is calculated on what the group calls subsidies to the company and its majority owners, the Walton family.....

**7 Facts About Our Broken Tax System – The Nation**

By George Zornick 4/15/2014

*Some of your tax dollars are given to hugely profitable companies.* You'll note in the chart above that these companies have a negative tax rate—meaning they actually get money from the government. This can come in the form of federal tax breaks and other preferential treatment of certain financial instruments. Then consider the subsidies given directly to industry, along with the safety net programs some of these companies force employees to rely on, and the number gets quite big.

Take Walmart, the largest private employer in the country. They take in \$16 billion in profits annually. Yet, all told, Walmart cost taxpayers \$7.8 billion last year, according to **Americans for Tax Fairness**....

**Blog: Don't cry for Walmart on tax day – Daily Kos**

By Laura Clawson, 4/15/2014

Walmart and the Walton family certainly have reason to be having a happy tax day. **Americans for Tax Fairness** rounds up the tax avoidance strategies Walmart and the Walton family use to keep taxpayers subsidizing their big profits and enormous wealth....

**Blog: Vigilante Tax Collectors Demand \$7.8 Billion From Walmart At Walton Family's Desert Fortress – Wonkette**

By Alex Ruthrauff, 4/15/2014

It's Tax Day, which means political entities everywhere are scrambling to graft their agendas onto something with the word "tax" in it, so people who are frantically asking their internets "what for I owe so much tax?" will give them their email addresses. Us here, we got this nice thing in our email, says "Taxpayers Deliver \$7.8 Billion Tax Bill To Walmart Chairman." And they did! The taxpayers went to Rob Walton's compound in Paradise Valley, AZ, with a piece of paper, and now you are reading about it, so they did a good job. The \$7.8 billion that Walmart "owes" is a figure from a report by **Americans for Tax Fairness...**

**Blog: Walmart on Tax Day: How Taxpayers Subsidize America's Biggest Employer and Richest Family – Ritholtz.com**

4/15/2014

Walmart and the Waltons—America's largest employer and richest family—received tax breaks and subsidies worth an estimated \$7.8 billion in 2013, according to a report released today by **Americans for Tax Fairness**. Released for Tax Day, when millions of American taxpayers and small businesses pay their fair share to support critical public services and the economy, the report shows Walmart and the Waltons have their own set of rules to game the system and get taxpayers to pick up the tab.....

"...Major companies and leaders like Walmart and the Waltons are taking advantage of the tax system and leaving taxpayers to foot the bill," said **Clemente**. "It's time they paid their fair share like the rest of us do."

**Walmart Workers Cost Taxpayers \$6.2 Billion In Public Assistance – Forbes**

By Claire O'Connor, 4/15/2014

Walmart's low-wage workers cost U.S. taxpayers an estimated \$6.2 billion in public assistance including food stamps, Medicaid and subsidized housing, according to a report published to coincide with Tax Day, April 15.

**Americans for Tax Fairness**, a coalition of 400 national and state-level progressive groups, made this estimate using data from a 2013 study by Democratic Staff of the U.S. Committee on Education and the Workforce.....

**Walmart benefits from billions in government subsidies: Study – MSNBC**

By Ned Resnikoff, 4/15/2014

Walmart is the beneficiary of billions of dollars per year in federal subsidies, according to a new report from the non-partisan, progressive group **Americans for Tax Fairness....**

### **Column: Walmart On Welfare – National Memo**

By David Cay Johnston, 4/14/2014

Next time you drive past a Walmart, think about how much in taxes you pay to subsidize the nation's largest private employer, owned by the nation's richest family. Your cost this year: \$247 if you are single, \$494 if you are a couple, and \$987 if you are a couple with two kids.....

.....These figures on welfare for Walmart and the Waltons were calculated from a report released today by **Americans for Tax Fairness**, part of a broad coalition of union, civil rights and other organizations trying to shame the Walton family into paying wages that if not good, are at least enough to make sure Walmart employees do not qualify for food stamps.....

### **Blog: Undermining the #WorstRate Campaign with #NobodyPaysThat – Social Media Today**

By Alan Rosenblatt, 4/9/2014

Back in 2010, I developed a strategy for seizing other campaigns' hashtags called "Denial of Hashtag" or DoH! The idea behind the Denial of Hashtag tactic is to flood someone else's hashtag timeline with counter messaging to either shift the conversation in your direction or to simply shutdown their hashtag campaign. The other day I discovered a brilliant example of this tactic implemented by **Americans for Tax Fairness**.....

### **Congress once again moves to extend 'tax extenders' – Al Jazeera**

By David Dayen, 4/5/2014

.....Meanwhile, lobbyists charge corporations immense fees to work on getting tax extenders passed. A report based on data from the Center for Responsive Politics finds that over 1,300 lobbyists — one out of every ten registered by the federal government — have reported lobbying on the tax extenders bill, spending \$2.9 billion in the process.....

.....However, the lion's share of the tax breaks — roughly 90 percent, according to **Americans for Tax Fairness** — affect the corporate bottom line. Four tax breaks supply almost all of the cost of the bill, and one of the largest, the Active Financing Exception (AFE), provides an example of the true nature of tax extenders.....

.....A substantial portion of the lobbying on the tax extenders bill focuses on the AFE, led by the financial arm of General Electric, GE Capital. They dispatched 48 lobbyists and spent millions to argue for maintaining a loophole that has allowed them to receive \$3.1 billion in tax refunds from 2008-2012, according to **Citizens for Tax Justice**. The return on investment equals around \$24 for every \$1 spent lobbying.....

## **Senate Tax-Extenders Bill Triggers Flood of Amendments – National Journal**

By Billy House, 4/3/2014

Senate tax writers face a political-messaging and amendment blitz from colleagues and special interests as they head into a Thursday meeting to consider renewals for dozens of tax breaks, credits, and write-offs that lapsed on Dec. 31.....

One left-leaning group, **Americans for Tax Fairness**, issued a report earlier this week saying its research shows 1,269 lobbyists representing 373 companies and trade associations have reported lobbying on the broad topic of “tax extenders.”

The group’s executive director, **Frank Clemente**, praised Wyden for such moves as not including the so-called CFC look-through rule,” which has allowed corporations to defer otherwise taxable income through use of foreign entities. But he also predicted in a statement Wednesday that the Wyden-Hatch package will grow larger and more costly during Thursday’s markup.

**Clemente** said it is “troubling how quickly senators appear to be able to work out a deal on tax extenders that are unpaid for and largely benefit corporations while spending months crafting an emergency unemployment-benefits package that is paid for by cutting other spending.”

## **Congress Prepares To Give GE A Big Tax Break – Yahoo News**

By Abigail Field, 4/3/2014

.....General Electric is famous for paying little or no income tax. Indeed, GE was one of 26 Fortune 500 companies that was consistently profitable for the five years 2008-2012, and yet paid no income tax across those years, according to this report from **Citizens for Tax Justice (CTJ)**. In fact, across those years GE received more than a billion net refund.

.....Just as in the 1990s, this year’s effort is backed by fierce lobbying. GE leads the current effort, according to a very recent report by **Americans for Tax Fairness** and **Public Campaign**. The report found that—just on the GE loophole alone—292 individual lobbyists representing 41 companies and trade associations worked on Congress, and 98 of them were paid for by GE. Twenty-eight of those are “revolvers”—former members of Congress, former Congressional staffers, or former Executive Branch officials.....

## **Blog: An “Army of Lobbyists” Is Quietly Fighting for Budget-Busting Corporate Tax Breaks – Moyers and Company**

By Joshua Holland, 4/3/2014

An army of corporate lobbyists is trying to push a huge package of tax cuts through Congress without drawing public attention.

The 55 cuts, known on Capitol Hill as “extenders,” expired at the end of 2013 but in the past have been renewed retroactively on a bipartisan basis with little fanfare. Altogether, according to the Congressional Budget Office, they could cost the federal government \$46 billion in revenues in 2014 and as much as \$700 billion over the next 10 years. While some of the breaks



would help working people, 90 percent of them would benefit the bottom lines of large, US-based multinationals.

A report released on Monday by **Americans for Tax Fairness** and **Public Campaign** calculates that, "1,359 individual lobbyists swarmed Capitol Hill to press members of Congress on the issue between January 2011 and September 2013." Lobbyists appeared "12,378 times in quarterly lobbying reports in the period studied – each report representing from one to dozens of contacts with members of Congress and their staffs during the quarter it was filed....."

**Blog: Congress Should Keep Lights Off on Tax Package That Nets GE Billions in Tax Breaks – The Huffington Post**

By J. David Cox Sr., American Federation of Government Employees, 4/3/2014

....Nowadays, the only thing GE is interested in bringing to life is the tax loophole that enables the company to avoid paying its fair share in federal income taxes. The so-called active financing tax loophole, one of the 55 tax breaks that expired at the end of 2013, enables GE and other large corporations to make it appear that profits earned in the U.S. were generated in offshore tax havens like the Cayman Islands. The **Americans for Tax Fairness** has just issued an eye-opening report.....

**Hashtag Battle on Taxes – Politico's Morning Money**

By Ben White, 4/2/2014

Per **Americans for Tax Fairness** in response to the RATE Coalition's hashtag #WorstRate: "Many highly-profitable corporations pay far below the statutory corporate tax rate — in fact, *26 paid zero between 2008 and 2012*... So in response to #WorstRate. **Americans for Tax Fairness** today started the hash tag #NobodyPaysThat"

**Congress renews annual temporary tax laws fight – Reuters**

By Kevin Drawbaugh, 4/2/2014

In the Senate, the new chairman of the tax-writing Finance Committee unveiled legislation that would modestly trim the list of about 55 laws known as the "tax extenders" because they expire every year or two and need to be regularly extended.

A study by a left-leaning tax activist group on Monday said that General Electric Corp alone employed 48 lobbyists from January 2011 through September 2013 to work on the tax extenders, in general, and one of them in particular - a provision that lets multinationals shelter offshore financial income from U.S. corporate income tax.

Citigroup employed 29 lobbyists over the same period for the same purposes, said the report from **Americans for Tax Fairness**, which is backed by unions and progressive groups.

A GE spokesman said on Monday the **Americans for Tax Fairness** report distorted the facts and was "politically motivated." ....

### **If GE Gets Its Way, The U.S. Government Could Lose \$62.5 Billion – The Huffington Post**

By Ben Hallman, 4/1/2014

When it comes to squeezing big rewards from obscure provisions of the tax code, General Electric leaves nothing to chance.

Over the past two years, GE has deployed more lobbyists than any other company to argue for a tax loophole that lets businesses deduct interest earned from overseas lending, according to a new report by **Americans for Tax Fairness**, a tax-reform advocacy group. This particular tax break will likely cost the U.S. government \$62.5 billion in revenue over the next decade, according to the report.

According to the report, GE lobbyists made contact with lawmakers or their staffs at least 863 times over a two-year period between 2011 and 2013 to argue for the loophole, known as the "active financing exemption." Congress is expected to extend the exemption again soon, with bipartisan support. The company paid its lobbyists \$63 million to advocate for the exemption and other tax-related interests over that time, **Americans for Tax Fairness** found.....

### **Group chides GE after study of U.S. corporate tax break lobbying – Reuters**

By Kevin Drawbaugh, 4/1/2014

General Electric Co has lobbied more aggressively than any other corporation to preserve a tax loophole that lets multinationals shelter offshore financial profits from U.S. taxes, an activist group said on Monday.

As Congress considers the annual renewal of scores of tax breaks, **Americans for Tax Fairness** released a study focused on the "active financing exception (AFE)," enacted in 1997, which U.S. companies use to avoid taxes on offshore financial income.

"No company has lobbied more aggressively on the AFE or benefits more handsomely than General Electric," said the group, which is backed by labor unions and progressive political organizations, in the 25-page study....

### **Extenders are a Lobbying Bonanza – Politico's Morning Tax**

By Lauren French, 3/31/2014, link expired

Confirming what we long knew, more than 1,000 lobbyists are attempting to sway Congress on the tax extenders package, according to a report set to be released today by **Americans for Tax Fairness** and **Public Campaign**. "It will reveal which industries are most active, the corporations that lobby most aggressively, how many lobbyists they employ, and how intensely those lobbyists press their case on Capitol Hill," said a release from the left-of-center groups.

### **Tax extenders a lobbying bonanza – The Hill**

By Bernie Becker, 3/31/2014

Corporate titans unleashed an army of lobbyists to seek an extension of a key tax break on offshore income, according to a report that liberal groups released Monday.

The study from **Americans for Tax Fairness** and **Public Campaign** found that more than 1,350 lobbyists worked on the group of temporary tax incentives commonly known as extenders between January 2011 and September 2013.

Almost 300 of those K Street officials lobbied specifically on a tax break known as the active financing exception, a preference that expired at the end of 2013 and allows financial services companies to defer paying taxes on profits made abroad.....

### **McConnell Deficit Spends on Tax Extenders, Not Unemployment Benefits – The New Republic**

By Danny Vinik, 3/31/2014

Back in January, Mitch McConnell demanded that Democrats “find a way to pay for” an extension of unemployment insurance. But he's entirely okay with adding tens of billions to the deficit to pay for tax breaks to corporations.

**Americans for Tax Fairness** and **Public Campaign** released a report Monday on the huge lobbying efforts by companies to renew 55 tax breaks that expired at the end of 2013. These tax breaks, known as “tax extenders,” largely benefit big corporations like General Electric, HP and Citigroup. The report finds that between January 2011 and September 2013, 1,359 unique lobbyists representing 373 companies and trade associations contacted members of Congress or their staff about the tax package.....

### **Blog: The New Populist Movement: Organizing to Take Back America –The Huffington Post**

By Roger Hickey, **Campaign for America’s Future**, 3/16/2014

A new progressive populist movement is rising up in the United States. Inspired by an expansive vision of greater economic opportunity for all Americans, this new movement is also fueled by anger over politicians' broken promises. After decades of recurring economic crisis, which now seems systemic and permanent, millions of Americans have come to realize that much of our democratic system is now owned by a moneyed elite that use their power to resist real change and to manipulate the economy for their own financial gain. ....

In early 2012, the Bush tax cuts were allowed to expire for everyone making more than \$450,000 a year, requiring the top 1 percent of Americans to pay an amount closer to their fair share of taxes. That victory will raise *\$620 billion over 10 years*. This first major new tax increase in a generation was successful because of grassroots pressure from around the country- organized by **Americans for Tax Fairness** - representing the joined efforts of more than *400 national and state-based organizations.....*

### **Op-Ed: Close Corporate Tax Loopholes to Fix Holes in Our Infrastructure – Roll Call**

By Bryan McGannon, **American Sustainable Business Council**, 2/21/2014

.....Small business owners know that modernizing America’s infrastructure is essential for our economy. But if we establish the precedent that the only way to pay for our national priorities is by paying ransom to those who already evade their responsibilities, then we will face a grim

future. U.S. multinationals will shift more profits, jobs and investments offshore — and shift more of their taxpaying responsibilities onto the rest of us.

The best way to fix our aging infrastructure is by closing the barn door on corporate tax dodging, not making the same mistakes we've already made.

**Lawmakers are closing in on a budget deal — Americans for Tax Fairness outlines priorities — Politico**

By Lauren French, 1/13/2014

The liberal-leaning group will issue its political recommendations today for the 2014 midterms — a response to the RATE Coalition's advice from last week. **Americans for Tax Fairness**, based on polling the group commissioned, said voters are angling for a tax increase on the wealthiest Americans to pay down the deficit. The recommendations: 1) Voters want corporations and the wealthy to pay their fair share. 2) Money raised from closing loopholes should be used for new investments and deficit reduction, not for reducing tax rates 3) Making it simpler means making it fairer 4) Times have changed — change with them. "Voters are aware that many large corporations shift profits to tax havens to avoid paying their fair share of federal income taxes, and they know that some highly — profitable corporations pay absolutely nothing, the report said.

**LTE: End the Corporate Tax? — The New York Times**

By Frank Clemente, **Americans for Tax Fairness**, 1/6/2014

To the Editor: Eliminating the corporate income tax won't help American workers because there's no real-world evidence that lower corporate taxes lead to economic growth.

What would really help working families is having corporations once again pay their fair share of taxes, so that we can adequately finance new investments in education, medical research and infrastructure repair to grow the economy. That means closing offshore tax loopholes that reward corporations for hiding profits and shipping jobs overseas.

In the 1950s, corporate tax receipts represented about a third of federal revenue; now they make up only 10 percent. When corporate taxes decline, everyone else pays more to make up the difference, or loses valuable services and benefits. American workers win when corporate tax loopholes get closed.

**FRANK CLEMENTE**, Executive Director, **Americans for Tax Fairness**, Washington, Jan. 6, 2014

## ALABAMA MEDIA HITS

**Editorial: Companies are dodging the taxman – *The Decatur Daily***

By The Editorial Board, 9/23/2014

**Editorial: Dodging the taxman – *The Florence Times Daily***

By The Editorial Board, 9/23/2014

## ARIZONA MEDIA HITS

**Op-Ed: No More Tax Break Christmas Trees – *Cottonwood Journal Extra***

By Frank Clemente, **Americans for Tax Fairness**, 12/31/2014, Syndicated by American Forum

**Burger King's move to Canada could save it \$1B in US taxes – *Phoenix Business Journal***

By Shaun Bevin, 12/2/2014

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – *Florence Reminder & Blade-Tribune***

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

## ARKANSAS MEDIA HITS

**Op-Ed: No More Tax Break Christmas Trees – *Jonesboro Sun***

By Frank Clemente, **Americans for Tax Fairness**, 12/25/2014, Syndicated by American Forum

**Report: Walmart uses loopholes to avoid \$1 billion in federal taxes – *The Arkansas Times***

By Max Brantley, 11/20/2014

A new report from the **Americans for Tax Fairness** concludes that Walmart is avoiding \$1 billion in federal income taxes through loopholes and avoiding taxes on \$21 billion in profits by holding the money outside the U.S. The report says the company spent \$32 million in a year on lobbyists who work to make the tax system more advantageous to the Arkansas-based retailer. It has also put \$6.1 million into political campaigns since 2009.

**New report focuses on taxpayer subsidies for Walmart executives – *The Arkansas Times***

By Max Brantley, 6/4/2014

Another report for Walmart shareholders' week, this one from the **Americans for Tax Fairness**. It focuses, not on the wages and working conditions of low-level Walmart employees, but "excessive pay" for executives, subsidized by taxpayers.....

**Organizations rally for tax fairness at Capitol – The Arkansas Times**

By David Ramsey, 4/15/2014

Representatives from **Women's Action for New Directions** (WAND) and the **American Federation of State, County and Municipal Employees** (AFSCME), along with other local organizations, will speak on tax and budget fairness at a rally at the Capitol today at noon. The event, part of a series called "Truthful Tuesdays" coincides with the income tax deadline today. Press release after the jump.

Speaking of this topic, **Americans for Tax Fairness** released a report yesterday that is making the rounds arguing that Walmart and the Waltons are receiving nearly \$8 billion every year in tax breaks and subsidies from taxpayers. Tax Day is a good day to consider the way our policy choices structure the tax code, including ways that benefit billionaires — though elements of this Walmart report in particular frankly rely on a debatable premise (here's some pushback from a Forbes columnist).

**CALIFORNIA MEDIA HITS**

**Op-Ed: No More Tax Break Christmas Trees – Barstow Desert Dispatch**

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Op-Ed: No More Tax Break Christmas Trees – La Prensa San Diego**

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Op-Ed: No More Tax Break Christmas Trees – Orange County Register**

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum, link is expired

**Column: Close loopholes that let U.S. firms avoid taxes by using inversions – *The Los Angeles Times***

By Michael Hiltzik, 8/2/2014

It's both endearing and infuriating to watch American corporate executives wring their hands about how the injustices of the U.S. tax code are forcing them — forcing them! — to reincorporate overseas through the procedure known as inversion...

...But the tax treatment of some of its income changes. Walgreens, according to an estimate by the advocacy group **Americans for Tax Fairness**, could save \$4 billion over five years[5] by merging with the drug retailer and wholesaler Alliance Boots and reincorporating in Switzerland.

**Column: Stop The Corporate Artful Dodgers – *The Davis Enterprise***

By Paul Krugman, 7/30/14

**Editorial: Give U.S. multinationals an incentive to not dodge taxes – *The Los Angeles Times***

By The Editorial Board, 7/20/2014

“When is a U.S.-based company not considered a U.S. company by the IRS? When it buys a smaller firm in a foreign country and — presto chango! — deems that company to be its parent, escaping the obligation to pay taxes to the U.S. Treasury on its foreign earnings. This process, called "inversion," is becoming increasingly popular among U.S. multinationals, drawing howls from lawmakers and the Obama administration.”

**Column: Tax Dodge Should Cost Corporations their Political Rights – *The San Francisco Chronicle***

By Robert Reich, 7/18/2014

“Even if it becomes a Swiss corporation, Walgreens will remain your Main Street druggist. It just won't pay nearly as much in U.S. taxes. Which means the rest of us will have to make up the difference. Walgreens' morph into a Swiss corporation will cost you and me and every other American taxpayer about \$4 billion over five years, according to an analysis by **Americans for Tax Fairness**.”

**Editorial: Companies take US benefits, but flee US taxes – *The Californian***

By the Editorial Board, 7/17/2014

“Technically, merging and reincorporating abroad to avoid taxes is called an inversion. Bluntly, it's called a disgrace. U.S. companies should push for tax reform rather than departing on paper and handing their tax burden to American taxpayers.” (*reprinted from The Raleigh News & Observer*)

**Column: Corporate tax scam watch: The 'inversion' craze – The Los Angeles Times**

By Michael Hiltzik, 7/7/2014

“An inversion happens when a U.S. company merges with a smaller foreign firm and moves its official headquarters to the partner's home, typically a lower-tax jurisdiction. Management stays in the U.S., the workforce doesn't move and the company still sells as much as before to the U.S. market. But the tax treatment of some of its income changes. Walgreens, according to an estimate by the advocacy group **Americans for Tax Fairness**, could save \$4 billion over five years by merging with the drug retailer and wholesaler Alliance Boots and reincorporating in Switzerland.”

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Tulare Advance-Register**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Visalia Times-Delta**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Editorial: Corporations Will Dodge Billions in Taxes – Hanford Sentinel**

By The Editorial Board, 7/15/2014

**Editorial: Corporations Will Dodge Billions in Taxes – Fresno Bee**

By The Editorial Board, 6/30/2014, link is expired

**Editorial: Corporations Will Dodge Billions in Taxes – The Californian**

By The Editorial Board, 6/30/2014

**Editorial: Corporations Will Dodge Billions in Taxes – The Santa Rosa Press-Democrat**

By The Editorial Board, 6/30/2014, link is expired

**Editorial: Corporations Will Dodge Billions in Taxes – Sacramento Bee**

By The Editorial Board, 6/30/2014, link is expired

**Editorial: Corporations and their tax shell games: Time for a global crackdown – The Los Angeles Times**

By The Editorial Board, 6/16/2014

Just as water flows downhill, so do the profits of multinational corporations travel toward the countries with the lowest tax rates. That's a fact of life in an era of global markets and businesses; there will always be countries that set unusually low corporate tax rates in the hope of attracting investment and economic growth.



**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Pasadena Citizen**

By Frank Clemente, **Americans for Tax Fairness**, 6/11/2014, Syndicated by American Forum

**Op-Ed: Walmart's Top-to-Bottom Taxpayer Subsidies – The San Diego Free Press**

By Frank Clemente, **Americans for Tax Fairness**, and Sarah Anderson, **Institute for Policy Studies**, 6/4/2014

We're all footing the bill for bonuses the company's executives pocket and food stamps its underpaid workers obtain for survival.

Low-income families weren't the only ones hurt by cuts to food stamps last fall. Top Walmart executives also took a hit....

A new report we co-authored for the **Institute for Policy Studies** and **Americans for Tax Fairness** calculates just how much this bonus loophole benefits Walmart. For example, we found that Mike Duke, the big box retailer's recently retired CEO, pocketed nearly \$116 million in exercised stock options and other "performance pay" between 2009 and 2014. That translates into a taxpayer subsidy for Walmart of more than \$40 million....

**Editorial: Demonizing their donors – The Orange County Register**

4/17/2014

.... Democratic staff of the House Committee on Education and the Workforce released a report last May accusing the retailer of reaping "significant profits through the depression of labor costs."

Wal-Mart's business practices "not only harm workers and their families," the Democratic report maintained, they also "cost taxpayers" and dampen economic growth.

And, as it happens, the same conclusion was reached by a report this week by **Americans for Tax Fairness**, a "nonpartisan, progressive group," which claims that Wal-Mart and the controlling Walton family, profit from nearly \$7.8 billion a year in federal subsidies and tax breaks.

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Pasadena Citizen**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014

**Op-Ed: Tax Extenders Cost Billions – The Los Angeles Independent Media Center**

By Deborah Field, **Main Street Alliance Member**, 6/1/2014, Syndicated by American Forum

Fifteen years as an accountant in corporate America taught me that big multinational companies think they can play by their own rules. That's especially true when it comes to taxes: some corporations take pride in paying close to nothing in federal income taxes. Now that I run my own small printing and stationery businesses, I'm paying my fair share along with the rest of the middle class....

One of the expired tax loopholes, known as the "active financing exception," enables banks and other companies with financing operations to make it appear that U.S. profits were earned in offshore tax havens. General Electric depends on this loophole to lower its tax bill, and so has put four dozen lobbyists working to keep it alive, according to a recent study by **Americans for Tax Fairness**.

## **COLORADO MEDIA HITS**

### **Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Pueblo Chieftain**

By Dan Shannon, member of **Main Street Alliance**, 10/25/2014, Syndicated by American Forum

Colorado voters know a scam when they see one. A recent poll conducted by Raleigh, N.C.-based Public Policy Polling found that Coloradans disapprove of this loophole — known as a corporate inversion — by a three-to-one margin.

Wide majorities of Republicans, Democrats and Independents feel the same way. And by an overwhelming five-to-one margin Coloradans want to close tax loopholes and use the money to create jobs by improving our schools, roads and bridges.

### **Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Grand Junction Daily Sentinel**

By Dan Shannon, member of the **Main Street Alliance**, 10/26/2014

### **Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Brighton Standard Blade**

By Dan Shannon, member of the **Main Street Alliance**, 10/26/2014, link is expired

### **Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Fort Lupton Press**

By Dan Shannon, member of the **Main Street Alliance**, 10/26/2014, link is expired

### **Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Commerce Sentinel Express**

By Dan Shannon, member of the **Main Street Alliance**, 10/26/2014, link is expired

### **Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Local Biz**

By Dan Shannon, member of the **Main Street Alliance**, 10/26/2014, link is expired

### **Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Colorado Times**

By Dan Shannon, member of the **Main Street Alliance**, 10/26/2014, link is expired

**Op-Ed: Remembering Uncle Billy: Why Corporate Tax Ploy is Unpatriotic – Silobreaker**

By Dan Shannon, member of the **Main Street Alliance**, 10/26/2014, link is expired

**Editorial: Corporations Will Dodge Billions in Taxes – The Denver Post**

By The Editorial Board, 6/30/2014, link is expired

**Editorial: The U.S. needs good corporate citizens here – Loveland Reporter-Herald**

By The Editorial Board, 8/18/2014, link is expired

Many people, especially those who've lost their jobs when the work moved overseas, wonder why companies are fleeing the United States. And it's not just factory jobs leaving. Increasing numbers of companies are choosing to move their corporate headquarters away so they can avoid paying taxes...

...The advocacy group **Americans for Tax Fairness** said if Walgreens, America's largest drugstore chain, left it would have cost Americans \$4 billion in lost tax revenue over five years, so the company's decision is clearly good for the country...

## CONNECTICUT MEDIA HITS

**Deadline Looms For Congress To Extend Popular Tax Breaks – The Hartford Courant**

By Anne Radelat, 11/20/2014

...A report by **Americans for Tax Fairness** and Public Campaign released earlier this year shows how important the extenders are to Connecticut businesses. It said Fairfield-based GE has deployed 48 lobbyists to urge Congress to renew a tax break called the Active Financing Exception, or AFE. The provision enables multinational corporations like GE to avoid paying federal income taxes on financial income that is generated offshore.

**Deadline Looms for Congress To Extend Popular Tax Breaks – The Connecticut Mirror**

By Ana Radelat, 11/18/2014

**Editorial: A taxing situation – The Middletown Press**

By The Editorial Board, 5/15/2014

The best that can be said for the Senate bill is that its sponsor, Sen. Ron Wyden, D-Ore., swears it's the last such smorgasbord of his finance chairmanship and, therefore, the prelude to tax reform. Maybe. What's certain is that Wyden was unable to sell his colleagues on a way to pay for the bill, so its entire cost would add to the federal deficit. This is fiscal irresponsibility, pure and simple.

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Middletown Press & Journal**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum, link expired

**GE lobbies hard for tax loophole, groups say – The Connecticut Mirror**

By Ana Radelat, 4/4/2014

“...*Corporate Lobbying on Tax Extenders and the ‘GE Loophole,’*” a report by **Americans for Tax Fairness** and **Public Campaign**, says GE has deployed 48 lobbyists to urge Congress to renew a tax break called the Active Financing Exception, or AFE. The provision enables multinational corporations like GE to avoid paying federal income taxes on financial income that is generated offshore.

The groups say GE Financial is one of the biggest beneficiaries of this tax break now under consideration by Congress in a package of dozens. Collectively, these breaks are known as “extenders” because they are not a permanent part of the tax code and must be periodically renewed.

“An army of corporate lobbyists has converged on Congress to convince lawmakers to pass the ‘GE Loophole’ and the entire tax extender package,” said **Frank Clemente**, executive director of **Americans for Tax Fairness**. “The general of this army is General Electric...”

**DELAWARE MEDIA HITS**

**Op-Ed: No More Tax Break Christmas Trees – Delaware State News**

By Frank Clemente, **Americans for Tax Fairness**, 12/31/2014, Syndicated by American Forum

**FLORIDA MEDIA HITS**

**Op-Ed: No more tax break Christmas trees – West Marion Messenger**

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum, link is expired

**Burger King removes itself from higher U.S. tax rate if it moves to Canada – The Tampa Bay Times**

By Roberto Ferdman, 12/11/2014

Canada should be a cozy new home for Burger King.

The fast-food giant stands to save as much as \$1.2 billion in taxes over the next three years by moving its headquarters from Miami to Canada, according to a report by **Americans for Tax Fairness**, a corporate watchdog often critical of such maneuvers.

### **Why Burger King Is Moving To Canada – Florida Agenda**

By Daniel Hicks, 12/11/2014

If you could relocate to another state, keep your high-paying job and avoid \$1B in taxes, would you do it? Miami-based Burger King says yes.

A new report by the group **Americans for Tax Fairness** finds that the fast food chain and its major shareholders will save between \$400 million to \$1.2 billion in taxes between 2015 and 2018 after the company merges with Tim Hortons, a Canadian restaurant operator.

### **Study: Burger King move could save \$1 billion in U.S. taxes – The Miami Herald**

By Ina Paiva Cordle, 12/10/2014

Burger King's plan to base its corporate parent in Canada after it acquires Tim Hortons will allow the company and its top shareholders to "dodge" \$400 million to \$1.2 billion in U.S. taxes from 2015 to 2018, according to a newly released report by **Americans for Tax Fairness**.

The **Americans for Tax Fairness'** report found that by renouncing its U.S. corporate citizenship, Burger King would not have to pay \$117 million in U.S. taxes on profits that it held offshore at the end of 2013. "Burger King has been able to indefinitely defer paying taxes on those profits under U.S. law; by becoming a Canadian company it may never pay U.S. taxes on those profits," the report said....

...Burger King also may avoid an additional \$275 million in U.S. taxes between 2015 and 2018 because it will no longer have to pay U.S. taxes on future worldwide profits, according to the report from the ATF, a coalition of 425 national and state organizations that advocates for tax reform.

### **Burger King's move to Canada could save it \$1B in US taxes – South Florida Business Journal**

By Shaun Bevin, 12/2/2014

Burger King's plan to move its corporate parent to Canada when it merges with Tim Hortons could save the company \$400 million to \$1.2 billion in U.S. taxes from 2015 to 2018, according to a report by **Americans for Tax Fairness**.

The **Americans for Tax Fairness'** report found that by renouncing its U.S. corporate citizenship, BK would not have to pay \$117 million in U.S. taxes on profits it held offshore at the end of 2013. It also may avoid an additional \$275 million in U.S. taxes between 2015 and 2018 because it will no longer have to pay U.S. taxes on future worldwide profits.

### **Burger King's move to Canada could save it \$1B in US taxes – Jacksonville Business Journal**

By Shaun Bevin, 12/2/2014

**Editorial: Dodging the taxman – The Leesburg Daily Commercial**

By The Editorial Board, 9/23/2014

**Editorial: Dodging the Taxman – The Miami Herald**

By The Editorial Board, 9/19/2014

**Radio: Some major U.S. corporations make plans to dodge taxes by merging overseas –WMNF  
88.5 FM Tampa**

8/22/2014

**Column: Corporate Artful Dodgers – Bradenton Herald**

By Paul Krugman, 7/29/14

**If Walgreens goes Swiss, it's taxing situation for U.S. – Bradenton Herald**

By Frank Cerabino, 7/10/2014

**Editorial: Corporations Will Dodge Billions in Taxes – The Orlando Sentinel**

By The Editorial Board, 6/30/2014

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Palm Beach Post**

By Frank Clemente, **Americans for Tax Fairness**, 6/20/2014, Syndicated by American Forum

**Op-Ed: No longer American? – Sun Advocate (Carbon County)**

By Frank Clemente, **Americans for Tax Fairness**, 6/19/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Palm Beach Post**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Pensacola News Journal**

By Frank Clemente, **Americans for Tax Fairness**, 6/21/2014, Syndicated by American Forum

**Op-Ed: Offshore Loopholes Unfair to Small Businesses – Gainesville Sun**

By Jeff Schorr, Small Businessperson, 5/23/2014

I run Craftsman House Gallery & Cafe here in St. Petersburg. As a small business owner I'm proud to support my community and my country by paying my fair share in taxes. It's distressing to me that many of our country's multinational giants don't feel the same way. Some don't pay any taxes, while others pay a fraction of them. How is it fair that the wealthiest corporations don't pay taxes while many small business owners on Main Street struggle to survive? ...

**Editorial: Don't Deepen Deficits with Federal Tax Breaks – The Orlando Sentinel**

By The Editorial Board, 5/14/2014

Congress has no business extending the federal tax breaks — even the best ones in the bunch, such as the incentive that encourages research and development — without paying for them.

**Editorial: Companies take US benefits, but flee US taxes – The Myrtle Beach Sun News**

By The Editorial Board, 5/14/2014

Technically, merging and reincorporating abroad to avoid taxes is called an inversion. Bluntly, it's called a disgrace. U.S. companies should push for tax reform rather than departing on paper and handing their tax burden to American taxpayers. (*reprinted from The Raleigh News & Observer*)

**GEORGIA MEDIA HITS**

**Editorial: Companies take US benefits, but flee US taxes – The Rome News-Tribune**

By The Editorial Board, 7/20/2014

**Editorial: Corporations Will Dodge Billions in Taxes – The Macon Telegraph**

By The Editorial Board, 6/30/2014, link is expired

**ILLINOIS MEDIA HITS**

**Op-Ed: A whopper of a deal at taxpayers' expense – The Chicago Tribune**

By Frank Clemente, **Americans for Tax Fairness**, 12/19/2014

Burger King Chief Executive Officer Daniel Schwartz swears that the company's plan to renounce its U.S. "citizenship" and become a Canadian corporation "is really not about taxes." But a new report by my group, **Americans for Tax Fairness**, finds that it really is about taxes after all.

The report reveals that Burger King's recent merger with Tim Hortons, a Canadian restaurant chain, would allow the corporation and its leading shareholders to dodge an estimated \$400 million to \$1.2 billion in U.S. taxes between 2015 and 2018. That's a whopper of a deal for Burger King — but American taxpayers will be forced to pick up the tab.

Burger King has structured the deal as a corporate inversion. Burger King is buying a smaller Canadian company, but then becoming a subsidiary of a new post-merger Canadian firm. This convoluted structure is designed to be a tax dodge, with several selections on the menu.

**Column: Gehrt: Billionaires thrive; we struggle – Pekin Daily Times**

By Amy Gehrt, 10/30/2014

Take Walmart workers, for instance. An April report from **Americans for Tax Fairness**, a coalition of more than 425 national and state-level organizations, found that the retail giant's employees relied on an estimated \$6.2 billion in government aid in 2013.

**U.S. Chamber of Commerce in middle of tax inversion debate – Peoria Journal Star**

By Steve Tarter, 9/20/2014

...But another Washington-based group, **Americans for Tax Fairness**, has called for chamber president Thomas Donohue to end the campaign that defends corporate inversions, the process by which a company renounces its U.S. citizenship to avoid paying U.S. taxes...

...“The chamber deliberately focuses attention only on the top statutory rate — what profitable corporations are supposed to pay — but it omits mention of effective tax rates — what corporations actually pay after accounting for tax loopholes,” noted **Americans for Tax Fairness** in its letter to Donohue.

**Column: Walgreens ploy to tax dodge – The Illinois Times**

By Jim Hightower, July 17, 2014

...How would you react if one of your neighbors announced that while he obviously benefits from having clean water, highways, Medicare, police protection, parks, schools, and other public services, he was no longer going to pay his part of the taxes that make them available?

....If Walgreens doesn't want to support public programs like these, the programs should not be supporting Walgreens. To help eliminate this deeply unpatriotic inversion gimmick, contact **Americans for Tax Fairness**.

**Walgreen hints at overseas move, draws criticism – The Chicago Tribune**

By Ameet Sachdev, 7/5/2014

Walgreen Co. is at a crossroads, but it may not be "at the corner of happy and healthy" as its advertising slogan suggests.....

....While several U.S. companies have moved to lower-tax countries since 2012, Walgreen has caught the attention of taxpayer groups and unions that have criticized the potential tax maneuver. They have blasted Walgreen for contemplating fleeing the United States even though it benefits from government insurance programs. Nearly one-quarter of Walgreen's \$72 billion in sales in its last fiscal year came from Medicaid and Medicare, according to a report by **Americans for Tax Fairness** and **Change to Win Retail Initiatives**, a union-backed group....

**Editorial: Corporations Will Dodge Billions in Taxes – Belleville News Democrat**

By The Editorial Board, 6/30/2014, link is expired



**TV: Walgreens debates relocating to lower taxes – FOX 32 News Chicago**

By Larry Yellen, 6/17/2014

There are 608 Walgreens stores in Illinois. Florida, Texas and California have more. However, Walgreen's corporate address is in north suburban Deerfield, at least for now.

"Walgreens is an Illinois Company," exclaimed William McNary of **Citizen Action of Illinois**, on protest video.....

**Blog: Walmart Received \$104 Million Taxpayer Subsidy For Executive Pay – Progress Illinois**

By Ellyn Fortino, **Progress Illinois**, 6/17/2014

....The report, co-published by the **Institute for Policy Studies** and **Americans for Tax Fairness**, shows that eight top Walmart executives pulled in more than \$298 million in fully deductible performance-based pay between 2009 and 2014, which comes out to be a total tax break for the company estimated at \$104 million. ....

....Walmart essentially "gamed the system," said **Frank Clemente**, executive director of **Americans for Tax Fairness**....

**Groups rally against possible Walgreens move from Illinois – WBEZ Radio**

6/12/2014

Reports surfaced in recent months that Walgreen company would possibly move offshore to avoid stateside taxes. The company has denied it's leaving its Deerfield base. Tax havens are a lure for big companies, and a new report analyzes what this kind of move would mean for Illinois taxpayers. We talk with Nell Geiser from **Change to Win** Retail Initiatives, one of the groups behind the report, about what they found, and learn more about the rally they have scheduled for Wednesday.

**Pickers protest potential Walgreens reincorporation – Red Eye Chicago**

By Megan Crepeau, 6/12/2014

About 20 picketers gathered Wednesday morning outside the Walgreens flagship store in the Loop to protest a potential Walgreens reincorporation in Switzerland—a move that one new report alleges will allow the company to avoid paying billions of dollars in taxes.

William McNary, co-director of **Citizen Action Illinois**, held up his Walgreens rewards card in front of the crowd. "I didn't get this card from Switzerland. I got it right here," he said. "Walgreens is an Illinois company."

The report, a joint effort from **Americans for Tax Fairness** and **Change to Win**, accuses Walgreens of attempting to move its corporate address to Switzerland to reduce its tax rate from about 30 percent to 20 percent—which, the report claims, could save Walgreens \$4 billion over five years.....

**Blog/Video: Tax Fairness Groups Rally Against Walgreen's Potential \$4 Billion Tax Dodge – Progress Illinois**

By Ellyn Fortino, **Progress Illinois**, 6/12/2014

Tax fairness activists rallied outside of the Walgreens downtown Chicago flagship store Wednesday morning in protest of possible plans by the nation's biggest pharmacy chain to move its corporate address from Illinois to Switzerland, a "tax haven."

Toting signs reading "Walgreens, don't shortchange America," about 20 activists called on Deerfield-based Walgreen Co. to remain an Illinois company and drop a potential plan to reincorporate itself offshore through a maneuver called a "corporate tax inversion." The move could cost U.S. taxpayers \$4 billion in lost tax revenue over a five-year period, shows a *new report* released ahead of today's protest by **Americans for Tax Fairness** and **Change to Win Retail Initiatives.....**

**Op-Ed: Walgreens: Europe's neighborhood drugstore? – The Rock River Times**

By Dev Gowda, Advocate, **Illinois PIRG**, Nell Geiser, Associate Director, **Change to Win**, and Frank Clemente, Executive Director, **Americans for Tax Fairness**, 6/11/2014

Recent reports indicate that Walgreens, our neighborhood drugstore that's been proudly based in Illinois for 113 years, may be changing its address to Europe to avoid paying its fair share of taxes.

Walgreens' impending acquisition of the Swiss pharmaceutical company Alliance Boots opens a legal loophole that would allow Walgreens to become a "foreign" company for tax purposes. Known as a "tax inversion," the maneuver has no real business purpose other than to avoid taxes.....

**INDIANA MEDIA HITS**

**Editorial: Companies enjoy U.S. residence, but duck U.S. taxes – Courier & Press**

By The Editorial Board, 7/17/2014

Technically, merging and reincorporating abroad to avoid taxes is called an inversion. Bluntly, it's called a disgrace. U.S. companies should push for tax reform rather than departing on paper and handing their tax burden to American taxpayers. (*Reprinted from The Raleigh News & Observer*)

**IOWA MEDIA HITS**

**Op-Ed: No More Tax Break Christmas Trees – The Muscatine Journal**

By Frank Clemente, **Americans for Tax Fairness**, 12/27/2014, Syndicated by American Forum

**Op-Ed: No More Tax Break Christmas Trees – The Newton Daily News**

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Op-Ed: Tax Dodging New Form of Corporate Abuse – The Traer Star-Clipper**

By Chris Petersen, 11/7/2014, Syndicated by American Forum

Big corporations have been trying to push farmers around since the 19<sup>th</sup> century. But farmers have always pushed back: more than 100 years ago, the Grange and National Farmers Union were organized to save farming families from corporate abuse....

...Turns out the morally correct answer is also the politically smart one. A recent Public Policy Polling survey found that Iowans disapprove of corporate inversions by a more than three-to-one margin. And more than two-thirds of us specifically disapprove of Burger King turning it's back on America...

**Op-Ed: Tax Dodging New Form of Corporate Abuse – The Dysart Reporter**

By Chris Petersen, Iowa hog farmer, 11/7/2014, Syndicated by American Forum

**Op-Ed: Corporate Tax Dodging Threatens Public Safety – The Des Moines Register**

By Dan Cougill, President, Iowa Professional Fire Fighters, 10/29/2014

I'm usually a fan of the Whopper, but recently I haven't set foot inside a Burger King. In August, the company announced it would renounce its U.S. corporate "citizenship" to avoid paying its fair share of taxes.

As a professional firefighter, I know that tax dodging by huge corporations can drain resources we need for firefighters, police, the military, and other important things. The more I thought about it the angrier I got. Now I've lost my taste for everything on the Burger King menu.

Burger King is just the latest corporation to exploit a loophole that allows an American company to transform itself into a foreign company while actually maintaining all its operations here. This make-believe move -- called a "corporate inversion" -- lets the company enjoy the privileges of operating in this country but dodge its responsibility to help pay for them.

**Editorial: Walgreens Turns Back on Taxpayers – The Des Moines Register**

By The Editorial Board, 8/3/2014

While the company will continue to do its business in the United States, make money from American customers and benefit from the government services paid for by other taxpayers, it will dodge corporate taxes in this country by pretending it is a Swiss company.

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Iowa City Press-Citizen**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Op-Ed: A pharmacy's tax tricks could make you sick – *The Marshalltown Times-Republican***

By Frank Clemente, **Americans for Tax Fairness**, 6/18/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – *Sioux County Index-Reporter***

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *Guthrie Center Times***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *The Central City Times-Republican***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum, link expired

**Op-Ed: More U.S. corporations prepare to renounce their American 'citizenship' to dodge taxes – *The Marshalltown Times Republican***

By Frank Clemente, **Americans for Tax Fairness**, 1/01/2014, link expired

"Corporate inversions" are national news. Hundreds of stories have appeared in major papers, on radio and on television exposing recent efforts by Burger King, Walgreens and other corporations to dodge U.S. taxes by becoming a foreign company on paper. Scores of editorials and columns have condemned corporations for these actions and have criticized the legal loophole that makes it possible.

The fact that an American corporation can renounce its U.S. "citizenship" by purchasing a smaller foreign firm, and then become a subsidiary of that firm usually with a corporate address in a tax haven, has caught the attention and raised the ire of the American public. When Walgreens announced earlier this year that it might declare itself Swiss, the move raised questions about what it means to be an American company. President Obama said in speeches and interviews that inverting companies are "corporate deserters." Many commentators called them "unpatriotic." A recent nationwide poll found that over two-thirds of likely voters disapprove of corporate inversions, including 86 percent of Democrats, 80 percent of Independents and 69 percent of Republicans.

**KENTUCKY MEDIA HITS**

**Op-Ed: No more tax break Christmas trees – *Harlan Daily Enterprise***

By Frank Clemente, **Americans for Tax Fairness**, 12/25/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *Middlesboro Daily News***

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – Floyd County Times**

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – Floyd County Times**

By Frank Clemente, **Americans for Tax Fairness**, 11/26/2014, Syndicated by American Forum

**Editorial: Loophole proves tax code needs reform – Henderson Gleaner**

By The Editorial Board, 9/24/2014

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Floyd County Times**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/4/2014, Syndicated by American Forum

**Op-Ed: Corporations Will Dodge Billions in Taxes – Harlan Daily Enterprise**

By Frank Clemente, **Americans for Tax Fairness**, 7/2/2014, Syndicated by American Forum

**Editorial: Corporations Will Dodge Billions in Taxes – The Millsboro Daily News**

By The Editorial Board, 6/30/2014, link is expired

**Op-ed: Walgreens' tax cheat could make you sick – The Middlesboro Daily News**

By Frank Clemente, **Americans for Tax Fairness**, 6/20/14, Syndicated by American Forum, link expired

**Op-ed: Walgreens' tax cheat could make you sick – Floyd County Times**

By Frank Clemente, **Americans for Tax Fairness**, 6/20/14, Syndicated by American Forum, link expired

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Floyd County Times**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Harlan Daily Enterprise**

By Frank Clemente, **Americans for Tax Fairness**, 6/11/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Floyd County Times**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**LOUISIANA MEDIA HITS**

**Op-Ed: Black Friday Blues – Thibodaux Daily Comet**

By Frank Clemente, **Americans for Tax Fairness**, 11/27/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Lake Charles American Press**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Thibodaux Daily Comet**

By Frank Clemente, Americans for Tax Fairness, 6/11/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Houma Courier**

By Frank Clemente, Americans for Tax Fairness, 6/11/2014, syndicated by American Forum

**MAINE MEDIA HITS**

**Burger King's move to Canada could save up to \$1.2 billion in US taxes, report says – The Bangor Daily News**

By Ina Paiva Cordle, 12/12/14, Syndicated by The Miami Herald

MIAMI — Burger King's plan to base its corporate parent in Canada with the acquisition of Tim Hortons will allow the company and its top shareholders to "dodge" \$400 million to \$1.2 billion in U.S. taxes from 2015 to 2018, according to a report by **Americans for Tax Fairness**.

...The **Americans for Tax Fairness'** report found that by renouncing its U.S. corporate citizenship, Burger King would not have to pay \$117 million in U.S. taxes on profits that it held offshore at the end of 2013. "Burger King has been able to indefinitely defer paying taxes on those profits under U.S. law; by becoming a Canadian company it may never pay U.S. taxes on those profits," the report said....

**Editorial: Companies take US benefits, but flee US taxes – The Kennebec Journal**

By The Editorial Board, 7/31/2014

Technically, merging and reincorporating abroad to avoid taxes is called an inversion. Bluntly, it's called a disgrace. U.S. companies should push for tax reform rather than departing on paper and handing their tax burden to American taxpayers. (*reprinted from The Raleigh News & Observer*)

**Editorial: Companies take US benefits, but flee US taxes – The Waterville Morning Sentinel**

By The Editorial Board, 7/31/2014

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Franklin Journal**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Small-business owners picking up the tax tab for large corporations – Portland Press Herald**

By Dory-Anna Richards Waxman and Cathy Walsh, **Maine Small Business Coalition, Maine People's Action**, 4/16/2014

Businesses should compete based on the quality of their products and services, not on the cleverness of their tax attorneys.

Tuesday, small-business owners like us happily paid our taxes like we're supposed to, but our tax code allows multinational giants like GE to pay nothing in federal income taxes.....

**Op-Ed: Why is Maine listening to Luxembourg on corporate tax loopholes? – The Portland Press Herald**

By Mike Tipping, **Maine People's Alliance**, 4/12/2014

.....It's a shame that this has become a partisan issue and that the governor will likely step in to protect these accounting tricks. If there's one piece of tax policy that people of all ideological persuasions should be able to agree on, it's that large corporations operating and making profits in the United States shouldn't be able to avoid their tax responsibilities by hiding their profits overseas.

In fact, recent polls by Hart Research on behalf of **Americans for Tax Fairness** found that it's by far the most popular proposed change to the nation's taxation system, with the support of around 80 percent of voters.....

**Op-Ed: Forcing corporations to pay tax on Maine profits stashed offshore is simple way to enforce tax law – Bangor Daily News**

By Melanie Collins, **Bangor Small Business Coalition**, 3/17/2014

...One thing is crystal clear, though: When it comes to offshore tax havens, there's no reason that Maine's Legislature shouldn't take action to make sure that big corporations have to play by the same rules as everyone else. Rep. Adam Goode, D-Bangor, has sponsored a bill that will do just that.

How does a tax haven work? Many tax haven countries are small island nations (Bermuda, the British Virgin Islands and the Cayman Islands, for example) with very low or nonexistent taxes. Large corporations hire high-priced lawyers and accountants to scour the tax code for loopholes — loopholes that their lobbyists helped write and their campaign contributions helped pass into law — to transfer reported earnings to tax haven countries to avoid paying taxes in the United States...

**MARYLAND MEDIA HITS**

**Op-Ed: No More Tax Break Christmas Trees – Hagerstown Herald-Mail**

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – Dorchester Banner [Cambridge]**

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, Syndicated by American Forum

**Editorial: Stop Inversions Now – The Baltimore Sun**

By The Editorial Board, 7/22/2014

No doubt some conservatives will argue that the U.S. could remove the incentive for inversions tomorrow by lowering the corporate tax rate significantly. But such a plan is not reality-based. Ireland has the lowest tax rate in the world at 12.5 percent, so to match that would require the U.S. to find billions of tax dollars elsewhere, once again shifting the burden from corporations to mom-and-pop businesses and the public.

**Column: The limits of corporate citizenship – The Baltimore Sun**

By Robert Reich, 7/16/2014

**Editorial: The unseemly practice of tax avoidance – The Milford Daily News**

By The Editorial Board, 7/15/2014

Rather than being forced to flee burdensome U.S. taxation, corporations are paying less and less of the cost of running the nation that nurtures their success. Fortune reports that tax cuts and tax avoidance "have pushed down the corporate share of the nation's tax receipts - from 30 percent of all federal revenue in the mid-1950s to 6.6 percent in 2009." Lawmakers and taxpayers ought to be indignant about this unseemly avoidance of tax payments and unpatriotic shirking of responsibility. (*Edited version of editorial by The Raleigh News & Observer*)

**Editorial: The unseemly practice of tax avoidance – Metro West Daily News**

By The Editorial Board, 7/15/2014

**Editorial: Corporations Will Dodge Billions in Taxes – Baltimore Sun**

By The Editorial Board, 7/14/2014

**Op-Ed: A pharmacy's tax tricks could make you sick – The Star Democrat**

By Frank Clemente, **Americans for Tax Fairness**, 6/19/2014, Syndicated by American Forum

**MASSACHUSETTS MEDIA HITS**

**Op-Ed: No More Tax Break Christmas Trees – Taunton Daily Gazette**

By Frank Clemente, **Americans for Tax Fairness**, 12/24/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas Trees – Fall River Herald News**

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum



**Op-Ed: No more tax break Christmas Trees – Wicked Local Berkley**

By Frank Clemente, **Americans for Tax Fairness**, 12/23/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas Trees – Wicked Local Dighton**

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas Trees – Wicked Local North Attleboro**

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – Bay State Banner**

By Frank Clemente, **Americans for Tax Fairness**, 12/4/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – Boston Banner**

By Frank Clemente, **Americans for Tax Fairness**, 12/4/2014, Syndicated by American Forum

**Editorial: Loophole proves tax code needs reform – Athol Daily News**

By The Editorial Board, 9/23/2014

**Editorial: Loophole proves tax code needs reform – Lynn Evening Item**

By The Editorial Board, 9/24/2014

**Editorial: Corporations Will Dodge Billions in Taxes – Metro West Daily News**

By The Editorial Board, 6/30/2014

**Op-ed: You Pay Taxes – Why Doesn't General Electric? – Boston Banner**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**Op-ed: You Pay Taxes – Why Doesn't General Electric? – Taunton Daily Gazette**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**MICHIGAN MEDIA HITS**

**Op-ed: America can't afford 'tax extenders' – The Detroit News**

By Frank Clemente, **Americans for Tax Fairness**, 12/31/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – Battle Creek Enquirer**

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum

**Op-Ed: America can't afford tax cuts for big corporations – Midland Daily News**

By Frank Clemente, **Americans for Tax Fairness**, 12/31/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – Hillsdale Daily News**

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, Syndicated by American Forum

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – The Detroit News**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Battle Creek Enquirer**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Battle Creek Enquirer**

By Frank Clemente, **Americans for Tax Fairness**, 6/11/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – The Detroit News**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**MINNESOTA MEDIA HITS**

**Op Ed: Black Friday Blues – Staples World**

By Frank Clemente, **Americans for Tax Fairness**, 12/11/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – Crookston Daily Times**

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, Syndicated by American Forum

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Staples World**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/24/2014, Syndicated by American Forum

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Grant County Herald**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Spring Grove Herald**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – St. Cloud Times**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – New Ulm Journal**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

## MISSISSIPPI MEDIA HITS

### **Editorial: Loophole proves tax code needs reform – Jackson Clarion-Ledger**

By The Editorial Board, 9/24/2014

### **Op-Ed: You Pay Taxes – Why Doesn't General Electric? – The Macomb Enterprise Journal**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum, link expired

## MISSOURI MEDIA HITS

### **Walgreen Hints At Overseas Move, Draws Criticism – St. Louis Post Dispatch**

By Ameet Sachdev, Chicago Tribune, 7/1/2014

While several U.S. companies have moved to lower-tax countries since 2012, Walgreen has caught the attention of taxpayer groups and unions that have criticized the potential tax maneuver. They have blasted Walgreen for contemplating fleeing the United States even though it benefits from government insurance programs. Nearly one-quarter of Walgreen's \$72 billion in sales in its last fiscal year came from Medicaid and Medicare, according to a report by **Americans for Tax Fairness** and Change to Win Retail Initiatives, a union-backed group.

### **Editorial: Pfizer's Greatest Thing since Viagra: Ditching U.S. Taxes – The St. Louis Post-Dispatch**

By The Editorial Board, 5/7/2014

But now the people who run Pfizer have decided it is time to head back across the Atlantic. Reason: To further enrich themselves and their shareholders by dodging their fair share of the taxes on which their company was built.

### **Op-Ed: Overseas Tax Loopholes Hurt Local Business – Grant City Times-Tribune**

By Pam Hausner, **Business Alliance for a Sustainable Economy**, 3/14/2014, Syndicated by American Forum

Where could the money come from? As it turns out, there's lots of money being handed to U.S. multinational companies in overseas tax subsidies and loopholes. Conservative estimates put the total loss at \$100 billion per year. Kansas City's regional share of that would be a substantial annual boost to STEM education in the area. It could also be invested in infrastructure improvements that all businesses rely on and which are a continual source of concern here.

Most small business owners agree with me. According to polling by the **American Sustainable Business Council**, 90 percent of small business owners see hiding profits offshore to avoid paying their fair share is a serious problem. This is no surprise. Many of us started our businesses from scratch, working long hours to win customers and grow. There were no short cuts for us.

## **MONTANA MEDIA HITS**

### **Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *Western News (Libby)***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

### **Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *Tobacco Valley News***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum, link expired

## **NEBRASKA MEDIA HITS**

### **Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *Lincoln Journal Star***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

## **NEVADA MEDIA HITS**

### **Editorial: Companies Take Benefits, Flee Taxes – *Las Vegas Sun***

By The Editorial Board, 7/18/2014

The U.S. Supreme Court keeps telling us that corporations are people, but some of these “people” have a curious sense of patriotism.

They enjoy making money in the United States. They have a strong market here in a society where their rights and their businesses are protected by the police, the courts and the military. They are served by a vast network of government-built and maintained roads, water supposed and schools, and their lives benefit from an array of government inspections, regulations and assistance.

Yet these people do not want to pay taxes to the United States of America. They’d rather acquire a company in a country with a lower tax rate so they can shield their incomes from U.S. taxes...

### **Column: The limits of corporate citizenship – *Nevada Daily***

By Robert Reich, 7/16/2014

### **Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *Reno Gazette-Journal***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

## **NEW HAMPSHIRE MEDIA HITS**

### **Op Ed: Black Friday Blues – *Laconia Citizen***

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, Syndicated by American Forum

**America's Largest Pharmacy "Inverts" To Avoid Paying Their Fair Share – NH Labor News**

By Matt Murray, 8/5/2014

...Key members of Congress have introduced legislation based on Obama's plan. Sen. Carl Levin (D-MI), Chairman of a subcommittee that has investigated tax avoidance by Apple and other corporations, has introduced the Stop Corporate Inversions Act of 2014 (S. 2360). Rep. Sander Levin (D-MI) has introduced a companion bill in the House of Representatives (H.R. 4679[6]) that would raise \$19.5 billion over 10 years[7], reported the **Americans for Tax Fairness...**

**Editorial: Attention Walgreens Shoppers – The Concord Monitor**

By The Editorial Board, 5/21/2014

To prevent a rush to the border, we dearly hope Walgreens does the right thing and remains an American corporation. And if it doesn't, we expect regulators to strictly enforce laws that prevent foreign companies from spending to influence political decisions that should be made by Americans. Expatriates, as Walgreens could learn, may gain some revenue but they lose their right to vote.

**Editorial: Corporations Will Dodge Billions in Taxes – The Concord Monitor**

By The Editorial Board, 6/30/2014, link is expired

**NEW JERSEY MEDIA HITS**

**Op-Ed: Tax breaks are a gift for corporations – The South Jersey Courier Post**

By Frank Clemente, **Americans for Tax Fairness**, 12/28/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – The Vineland Daily Journal**

By Frank Clemente, **Americans for Tax Fairness**, 12/25/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – Cherry Hill Courier-Post**

By Frank Clemente, **Americans for Tax Fairness**, 12/29/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – New Jersey News Room**

By Frank Clemente, **Americans for Tax Fairness**, 12/4/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Cherry Hill Courier-Post**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Vineland Daily Journal**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – The Asbury Park Press**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**NEW MEXICO MEDIA HITS**

**Op-Ed: No more tax break Christmas trees – Carlsbad Current-Argus**

By Frank Clemente, **Americans for Tax Fairness**, 12/29/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – Silver City Sun News**

By Frank Clemente, **Americans for Tax Fairness**, 12/28/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – Las Cruces Sun-News**

By Frank Clemente, **Americans for Tax Fairness**, 12/28/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – New Ulm Journal**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**NEW YORK MEDIA HITS**

**Op-Ed: No More Tax Break Christmas Trees – Brooklyn Daily Eagle**

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Burger King's move to Canada could save it \$1 billion in U.S. taxes – Albany Business Review**

By Shaun Bevan, 12/11/2014

Burger King's plan to move its corporate parent to Canada when it merges with Tim Hortons could save the company \$400 million to \$1.2 billion in U.S. taxes from 2015 to 2018, according to a report by **Americans for Tax Fairness**...

...The **Americans for Tax Fairness'** report found that by renouncing its U.S. corporate citizenship, BK would not have to pay \$117 million in U.S. taxes on profits it held offshore at the end of 2013. It also may avoid an additional \$275 million in U.S. taxes between 2015 and 2018 because it will no longer have to pay U.S. taxes on future worldwide profits.

**Column: Stop The Corporate Artful Dodgers – The Albany Times-Union**

By Paul Krugman, 7/28/14

**Editorial: Companies take U.S. benefits and then flee U.S. taxes – The Albany Times-Union**

By The Editorial Board, 7/14/2014

Technically, merging and reincorporating abroad to avoid taxes is called an inversion. Bluntly, it's called a disgrace. U.S. companies should push for tax reform rather than departing on paper and handing their tax burden to American taxpayers. (*reprinted from The Raleigh News & Observer*)

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Buffalo News**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

As Congress heads home to celebrate the Fourth of July, it leaves with two critical issues unaddressed. The first is the increasing -- and troubling -- trend of big corporations essentially giving up their American citizenship and reincorporating overseas to reduce their U.S. taxes....

**Column: 'Inversion' By Walgreen Would Be A Corporate Tax Dodge – Buffalo News**

By Andrew Ross Sorkin, 7/6/1014

... Frank Clemente, executive director of Americans for Tax Fairness, called it “unfair and deeply unpatriotic if the company moves offshore while continuing to make its money here, leaving the rest of us to pick up the tab for its tax avoidance.”

According to **Americans for Tax Fairness**, a move by Walgreen to Switzerland would most likely cost U.S. taxpayers about \$4 billion over five years. Illinois taxpayers would also be hurt. The company's tax rate would be cut to 20 percent as part of Alliance Boots from about 31 percent now.

**Editorial: Corporations Will Dodge Billions in Taxes – Albany Times-Union**

By The Editorial Board, 6/30/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Caribbean Life**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Marchers protest GE tax payments, or the lack of them – Glens Falls Post Star**

By Michael Goot, 4/16/2014

Fifteen people celebrated income tax day Tuesday by criticizing General Electric Co. for how little the company pays in corporate taxes.

About 15 people braved a steady rain, spending half an hour marching around in an oval on the sidewalk in front of GE's Broadway property, shouting “We don't need corporate greed! Good-paying jobs is what we need!”

The protest was organized by the **Capital District Area Labor Federation, (in coordination with Citizen Action of NY)** as part of the Strong Communities Work initiative, which is a campaign

against state policies that undermine people, services and communities and widen the state's income inequality gap.

General Electric has paid no corporate income taxes for several years because of tax breaks and loopholes. In a column for *The Detroit News*, **Americans for Tax Fairness** Executive Director **Frank Clemente** said GE earned \$27.5 billion in profits between 2008 and 2012, but received \$3 billion in tax refunds. That resulted in a federal income tax rate of negative 11 percent, he said.....

### **Tax Day Protests Fight Corporate Loopholes – Binghamton.com**

4/15/2014

**Citizen Action (an affiliate of US Action)** and the Greater Binghamton Labor-Religion Coalition say corporate tax loopholes allow the majority of the top 100 publicly traded companies to shield assets and transfer them offshore so they don't have to pay their fair share of taxes.

They say that amounts to tens of billions of dollars over a decade, which results in cuts to other programs for the less fortunate.

"Every dollar in taxes that profitable companies avoid is balanced by cuts to public programs, higher taxes for the rest of us and more debt," said Judy Arnold.....

### **Local activists call for corporate tax reform – WBNG News**

By Matt Porter, 4/15/2014

**Citizen Action (an affiliate of US Action)** held a meeting to call for Congress to end corporate tax loopholes.

The activists called attention to what they say is more than \$180 billion in uncollected corporate taxes due to loopholes in the tax law.

"As hardworking people all around the country file their tax returns today, many Americans will be shocked that an invisible tax burden has been placed on them this year by some of the largest most profitable corporations," said Judy Arnold from the Greater Binghamton Labor Relations Coalition.....

### **Citizen Action: Congress must end 'Tax Day giveaway' for corporations – Time Warner Cable News**

By Website Staff, 4/15/2014

Members of **Citizen Action (an affiliate of US Action)** spent their Tax Day sending a message to Congress about what they call the "Tax Day giveaway."

They argue that companies like GE and Microsoft are given unfair tax breaks because they operate offshore in "tax havens."



**Citizen Action** says many of these companies avoid paying their fair share of taxes and demand the loophole in the tax system be closed.....

## **NORTH CAROLINA MEDIA HITS**

### **Op-Ed: Tax breaks are a gift for corporations – *The Charlotte Business Journal***

By Frank Clemente, **Americans for Tax Fairness**, 1/2/2015, Syndicated by American Forum

### **Editorial: "Inversion virus" needs to be stopped in its tracks – *Asheville Citizen-Times***

By the Editorial Board, 9/20/2014

...The theoretical tax rate and the real-world tax rate are two different things. "Many U.S. large corporations don't pay anything close to the 35 percent statutory rate" according to **Americans for Tax Fairness**.

**Americans for Tax Fairness** argues that a public outcry is necessary, saying that public opposition caused Walgreens to back off its plan to go Swiss. "Only if there is continued media attention and public outcry will policymakers feel compelled to act strongly to restrict corporate inversions," the organization says.

### **Editorial: Companies Take U.S. Benefits, but Flee US Taxes – *The Raleigh News & Observer***

By The Editorial Board, 7/9/2014

They enjoy making money in the United States. They have a strong market here in a society where their rights and their businesses are protected by the police, the courts and the military. They are served by a vast network of government-built and maintained roads, water supplies and schools, and their lives benefit from an array of government inspections, regulations and assistance. Yet these people don't want to pay taxes to the United States of America. They'd rather acquire a company in a country with a lower tax rate so they can shield their incomes from U.S. taxes.

### **Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – *Tideland News***

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

### **Editorial: Corporations Will Dodge Billions in Taxes – *Hilton Head Island Packet***

By The Editorial Board, 6/30/2014, link is expired

### **Editorial: Corporations get tax pass while citizens face cuts – *Tideland News***

By The Editorial Board, 6/18/2014

The more conservative wing of the U.S. Congress has spent a lot of time and taxpayer money (an estimated \$24 billion during the October shutdown) trying to convince the American people that social programs – from the Supplemental Nutrition Assistance Program to Social Security –

must be reined in if our country is to come to grips with its massive debt. Perhaps these lawmakers should take note of a recent article by **Frank Clemente**, executive director of **Americans for Tax Fairness**. In it, **Clemente** points out how U.S. tax and business ownership laws are skewed toward big business in a way that robs the American people of precious tax dollars.

...While **Clemente** considers the move “unpatriotic” – and we don’t necessarily disagree – we prefer to think of it as a successful company taking advantage of a system that is run by the wealthy and geared toward the wealthy, because it is the wealthy who can contribute so generously to those who are elected and entrusted to write the laws that allow this type of travesty....

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Tideland News**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Spring Hope Enterprise**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**OHIO MEDIA HITS**

**Op-Ed: No More Tax Break Christmas Trees – Cleveland Call and Post**

By Frank Clemente, **Americans for Tax Fairness**, 12/24/2014, Syndicated by American Forum

**Do you pay your taxes? – Knox County Citizen**

By Virginia Wasserman, 6/19/2014

**Americans for Tax Fairness** reports that corporate taxes are near a 60 year low. Why? Bank of America has 300 offshore tax havens where they hid \$17.2 billion in offshore profits in 2012. They would owe \$4.3 billion in U.S. taxes if funds were brought home....

**Op-Ed: A pharmacy’s tax tricks could make you sick – The Englewood Independent**

By Frank Clemente, **Americans for Tax Fairness**, 6/13/2014, Syndicated by American Forum

...Walgreens pharmacy is in every way an American company..... Yet Walgreens’ management is considering a plan to renounce its status as an American corporation. The reason for this unpatriotic maneuver? By moving its official corporate address to a foreign country – in this case Switzerland, a tax haven – it may dodge \$4 billion in federal taxes over five years, according to equities research firm estimates described in a report by **Americans for Tax Fairness**. The rest of us will be stuck with the tab...

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Cleveland Call and Post**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

## OREGON MEDIA HITS

### **LTE: More customers, not lower taxes, needed to create jobs – *The Oregonian***

By Jim Houser & Mark Kellenbeck, **Main Street Alliance**, 10/19/2014

What creates more jobs is more customers, not lower taxes. So rather than cutting taxes for the wealthiest businesses, we should be investing in our future, and making sure that we can create the best and brightest workforce here in Oregon. A better-educated workforce means higher-paying jobs. Higher-paying jobs mean more money in pockets of Oregonians, our customers, and more money being circulated in our communities — and that's good for everyone.

### **Op-Ed: We all end up paying for corporate tax dodgers – *Eugene Register-Guard***

By Sabrina Parsons, **Main Street Alliance member**, 10/8/2014

Small businesses need access to credit, a well-educated workforce, good roads and dependable communications. I know because I run a small business, and small businesses are our customers. Families have needs, too: good schools, safe streets, healthy food.

### **The Main Street Alliance of Oregon Calls on Walgreens to Stay an American Company – *Cascade Business News***

7/3/2014

Advocates and consumers release new report showing Walgreens will dodge \$4 billion in U.S. taxes over 5 years by renouncing U.S. 'citizenship.' In anticipation of the 4th of July holiday when patriotic feelings are strong, local groups released a new report in response to reports that Walgreens is considering renouncing its U.S. "citizenship" and reincorporating in Switzerland, a tax haven, to dramatically reduce what it pays in federal income taxes.

The report, authored by **Americans for Tax Fairness** and **Change to Win Retail Initiatives**, estimates that Walgreens could dodge \$4 billion in U.S. income taxes over five years if it renounces its American "citizenship" and moves its official address to Switzerland, a tax haven.....

### **Op-Ed: 'Tax extenders' cost the U.S. billions – *The Oregonian***

By Deborah Field, **Main Street Alliance member**, 5/30/2014

.....Too many big companies avoid taxes by lobbying Congress to riddle the law with loopholes. Some lawmakers aid their efforts – then complain that the law has holes like Swiss cheese. How big are those loopholes? Large enough that 26 large, profitable U.S. corporations paid absolutely nothing in federal income taxes from 2008 to 2012, according to the watchdog organization **Citizens for Tax Justice**. Verizon, Boeing and General Electric combined paid less in federal income taxes over five years than your family or my small business paid in taxes in one year. There is something deeply wrong with that....

...One of the expired tax loopholes, known as the "active financing exception," enables banks and other companies with financing operations to make it appear that U.S. profits were earned in offshore tax havens. General Electric depends on this loophole to lower its tax bill, and so has put four dozen lobbyists working to keep it alive, according to a recent study by **Americans for Tax Fairness** and **Public Campaign**.....

**LTE: Ron Wyden and tax reform – *The Oregonian***

By Mark S. Kellenbeck, 3/5/2014

I hope the “principled bipartisanship” on tax reform that Sen. Ron Wyden is seeking (“The consensus chairman,” Editorial, March 2) is expressed in his response to a large grab bag of tax breaks that some members of Congress want to pass this spring.

These so-called “tax extenders” include some good ideas, but are dominated by expensive giveaways that benefit only a small handful of big corporations at the expense of the people who will pick up the tab — small businesses and American taxpayers.

The first point of agreement should be to kill the corporate tax breaks in the package that encourage corporations to hide profits offshore and ship jobs overseas. The second should be to pay for the good provisions in the package by closing corporate tax loopholes, rather than tacking the cost onto our national debt.

These would be good first steps toward bipartisan tax reform.

**PENNSYLVANIA MEDIA HITS**

**Op-Ed: No more tax break Christmas trees – *Middletown Press & Journal***

By Frank Clemente, **Americans for Tax Fairness**, 12/31/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *St. Mary's Daily Press***

By Frank Clemente, **Americans for Tax Fairness**, 12/23/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *Phoenix Reporter & Item***

By Frank Clemente, **Americans for Tax Fairness**, 12/28/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *Westerly Sun***

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *Ridgway Record***

By Frank Clemente, **Americans for Tax Fairness**, 12/23/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *Kane Republican***

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum, link is expired

**Editorial: Corporations Will Dodge Billions in Taxes – *The Pittsburg Tribune-Review***

By The Editorial Board, 6/30/2014, Syndicated by American Forum, link expired

**Burger King removes itself from higher U.S. tax rate if it moves to Canada – *The Reading Eagle***

By Roberto Ferdman, 12/11/2014, Syndicated by American Forum

Canada should be a cozy new home for Burger King.

The fast-food giant stands to save as much as \$1.2 billion in taxes over the next three years by moving its headquarters from Miami to Canada, according to a report by **Americans for Tax Fairness**, a corporate watchdog often critical of such maneuvers.

**Op Ed: Black Friday Blues – *Bucks County Courier Times***

By Frank Clemente, **Americans for Tax Fairness**, 12/4/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – *Phoenix Reporter & Item***

By Frank Clemente, **Americans for Tax Fairness**, 11/30/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – *Doylestown Intelligencer***

By Frank Clemente, **Americans for Tax Fairness**, 11/26/2014, Syndicated by American Forum

**Editorial: Loophole proves tax code needs reform – *Oil City Derrick***

By The Editorial Board, 9/23/2014

**Editorial: Loophole proves tax code needs reform – *Franklin News Herald***

By The Editorial Board, 9/23/2014

**Editorial: The Latest Tax Dodger – *The Pocono Record***

By The Editorial Board, 7/23/2014

CEO Gregory D. Wasson plans to move its corporate headquarters to Switzerland to merge with Europe-based Alliance Boots. Walgreens likes making money here, but Wasson aims to dodge U.S. taxes. The move, called an inversion, could cost American taxpayers as much as \$4.5 billion over five years, according to the **Americans for Tax Fairness**.

**Editorial: End Corporate Tax Inversions -- *The Scranton Times-Tribune***

By The Editorial Board, 7/18/2014

This politically fractured Congress has zero chance of undertaking corporate tax reform, however. But several stopgap measures have been introduced to make tax inversions unattractive. For example, one would allow an inversion only if more than 50 percent of a company's stockholders are foreign; another would preclude inversion if a company is managed and controlled in the United States and has "significant domestic business activities.

**Editorial: Mylan Inc. Joins U.S. firms that Incorporate Elsewhere to Cut their Taxes – *The Pittsburgh Post-Gazette***

By The Editorial Board, 7/22/2014

Mylan benefits from contracts worth \$3 billion with the Department of Veteran Affairs, yet this transaction will enable it to pay less in taxes to that same U.S. government. Companies that have built their success in part on business from the public should be willing to pay their fair share to support the public treasury.

**Walgreen hints at overseas move, draws criticism – *The Philadelphia Inquirer***

By Ameet Sachdev, 7/5/2014

Walgreen Co. is at a crossroads, but it may not be "at the corner of happy and healthy" as its advertising slogan suggests.....

....While several U.S. companies have moved to lower-tax countries since 2012, Walgreen has caught the attention of taxpayer groups and unions that have criticized the potential tax maneuver. They have blasted Walgreen for contemplating fleeing the United States even though it benefits from government insurance programs. Nearly one-quarter of Walgreen's \$72 billion in sales in its last fiscal year came from Medicaid and Medicare, according to a report by **Americans for Tax Fairness** and **Change to Win Retail Initiatives**, a union-backed group....

**Editorial: Corporations Will Dodge Billions in Taxes – *The Scranton Times-Tribune***

By The Editorial Board, 6/30/2014, link is expired

**Op-Ed: Walgreens' tax cheat could make you sick – *The Phoenix Reporter***

By Frank Clemente, **Americans for Tax Fairness**, 6/13/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – *Augusta Free Press***

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – *Bucks County Courier Times***

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – St. Mary's Daily Press**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Lock Haven Express**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Ridgway Record**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Phoenix Reporter & Item**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Phoenix Reporter & Item**

By Frank Clemente, Americans for Tax Fairness, 6/11/2014, Syndicated by American Forum

**Op-Ed: You pay taxes — why doesn't General Electric? – The Phoenix Reporter & Item**

By Frank Clemente, Americans for Tax Fairness, 4/21/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Pike County Dispatch**

By Frank Clemente, Americans for Tax Fairness, 4/16/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – The Ridgway Record**

By Frank Clemente, Americans for Tax Fairness, 4/16/2014, Syndicated by American Forum

**RHODE ISLAND MEDIA HITS**

**Op-Ed: No more tax break Christmas trees – Westerly Sun**

By Frank Clemente, Americans for Tax Fairness, 12/26/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – Westerly Sun**

By Frank Clemente, Americans for Tax Fairness, 11/27/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Kent County Daily Mail**

By Frank Clemente, Americans for Tax Fairness, 6/19/2014, Syndicated by American Forum, link expired

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Westerly Sun**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

## SOUTH CAROLINA MEDIA HITS

### **Blog: Walmart Avoids Billions In U.S. Taxes – SC Small Business Chamber of Commerce**

By Frank Knapp, 11/20/2014

WASHINGTON – A new report released Thursday by **Americans for Tax Fairness** (ATF) reveals that Walmart uses tax breaks to dodge a whopping \$1 billion annually, on average, in federal taxes. It also shows how Walmart is working behind the scenes to help lower the U.S. corporate tax rate to 25%, which would allow Walmart to cut its tax bill on average another \$720 million a year.

The study released Thursday comes on the heels of two previous reports by **Americans for Tax Fairness** on Walmart – Walmart's Executive Bonuses Cost Taxpayers Millions, written jointly with the Institute for Policy Studies, and Walmart on Tax Day: How Taxpayers Subsidize America's Biggest Employer and Richest Family.

### **Editorial: Corporations Will Dodge Billions in Taxes – Myrtle Beach Sun News**

By The Editorial Board, 7/14/2014

### **Editorial: Corporations Will Dodge Billions in Taxes – Hilton Head Island Park**

By The Editorial Board, 6/30/2014, syndicated by American Forum, link is expired

### **Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Orangeburg Times and Democrat**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

## TENNESSEE MEDIA HITS

### **Op-Ed: No more tax break Christmas trees – Chattanooga Times Free Press**

By Frank Clemente, **Americans for Tax Fairness**, 12/27/2014, Syndicated by American Forum

### **Tax activist group alleges Burger King to dodge over \$400 mn in taxes with Tim Horton acquisition – The Knoxville Times**

By The Knoxville Times, 12/12/2014

In a report released on Thursday, the **Americans for Tax Fairness** (ATF) states that by renouncing its U.S. corporate "citizenship" Burger King, under the acquisition deal announced on August 26, the American fast food chain could dodge \$117 million in U.S. taxes on profits that it held offshore at the end of 2013. The merger deal is expected to close on Friday, Dec. 12...



...The ATF report estimates that Burger King, as the top burger chain serving members of the U.S. Armed Forces, could receive more than \$150 million in royalties and marketing support for its military restaurants over the next 15 years...

**Burger King's move to Canada could save it \$1B in US taxes – *Memphis Business Journal***

By Shaun Bevin, 12/2/2014

**Editorial: Corporations will dodge billions in taxes – *Myrtle Beach Sun News***

By The Editorial Board, 6/30/2014, link is expired

**Editorial: Corporations Will Dodge Billions in Taxes – *The Johnson City Press***

By The Editorial Board, 6/30/2014, link is expired

**TEXAS MEDIA HITS**

**Op-Ed: No more tax break Christmas trees – *The Spring Observer***

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *The Pasadena Citizen***

By Frank Clemente, **Americans for Tax Fairness**, 12/26/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *The Nacogdoches Daily Sentinel***

By Frank Clemente, **Americans for Tax Fairness**, 12/25/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *The Burleson Star***

By Frank Clemente, **Americans for Tax Fairness**, 12/24/2014, Syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *Wilson Country News***

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – *Cypress Creek Mirror***

By Frank Clemente, **Americans for Tax Fairness**, 12/4/2014, Syndicated by American Forum

**Op Ed: Black Friday Blues – *The Potpourri (Magnolia, TX)***

By Frank Clemente, **Americans for Tax Fairness**, 12/4/2014, Syndicated by American Forum

**Op-Ed: Black Friday Blues – *The Burleson Star***

By Frank Clemente, **Americans for Tax Fairness**, 11/30/2014, Syndicated by American Forum

**Op-Ed: Black Friday Blues – Spring Observer**

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, Syndicated by American Forum

**Op-Ed: Black Friday Blues – Tomball Potpourri**

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, Syndicated by American Forum

**Op-Ed: Black Friday Blues – Deer Park Broadcaster**

By Frank Clemente, **Americans for Tax Fairness**, 11/27/2014, Syndicated by American Forum

**Op-Ed: Black Friday Blues – Pasadena Citizen**

By Frank Clemente, **Americans for Tax Fairness**, 11/27/2014, Syndicated by American Forum

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Best Southwest Focus on the News**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Nacogdoches Daily Sentinel**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, Syndicated by American Forum

**Op-Ed: Executive pay loophole is an outrage – The Austin American-Statesman**

By Rep. Lloyd Doggett, 6/18/2014

There is an outrage in our tax code and it's costing you money.

Federal law currently gives publicly-held corporations a special tax deduction when they pay their executives huge "performance-based" bonuses. The deduction can be worth millions of dollars. The more they shower their executives with such pay, the less publicly-held corporations pay in federal taxes.....

.....Walmart is a good example of how this tax loophole has contributed to out-of-whack executive pay. Between 2009 and 2014, eight top executives were paid a total of \$334 million, of which nearly \$300 million—or 90 percent—was supposedly "performance" pay, according to a report by **Americans for Tax Fairness** and the **Institute for Policy Studies**. The taxpayer subsidy for Walmart's bonuses: more than \$100 million.....

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Corpus Christi Caller Times**

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – North Texas e-News**

Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Your Houston News**

By Frank Clemente, **Americans for Tax Fairness**, 6/11/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Deer Park Broadcaster**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Waxahachie Daily Light**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – The Midlothian Mirror**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, Syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – Your Houston News**

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, syndicated by American Forum

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – The Wilson County News**

By Frank Clemente, **Americans for Tax Fairness**, 4/14/2014, syndicated by American Forum

## UTAH MEDIA HITS

**Op-Ed: No longer American? – The Sun Advocate**

By Frank Clemente, **Americans for Tax Fairness**, 6/19/2014, syndicated by American Forum

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – Price Sun Advocate**

By Frank Clemente, **Americans for Tax Fairness**, 6/19/2014, Syndicated by American Forum

## VERMONT MEDIA HITS

**Op Ed: Black Friday Blues – Newport Daily Express**

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, syndicated by American Forum

## VIRGINIA MEDIA HITS

**Op-Ed: No more tax break Christmas trees – Augusta Free Press**

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, syndicated by American Forum

**Op Ed: Black Friday Blues – Petersburg Progress-Index**

By Frank Clemente, **Americans for Tax Fairness**, 11/28/2014, syndicated by American Forum

**Op Ed: Black Friday Blues – Augusta Free Press**

By Frank Clemente, **Americans for Tax Fairness**, 11/25/2014, syndicated by American Forum

**Column: Walgreens and its taxing situation – Virginian-Pilot**

By Frank Cerabino, 7/9/2014

....The maneuver, known as "inversion", allows American companies to reincorporate to tax-haven countries if 20 percent of its stock is owned outside the United States. It's called an inversion because the American company becomes a subsidiary of the smaller foreign company, even though the merged company is actually controlled by the shareholders of the original U.S. corporation.

All for a company that derives about 23 percent of its business from U.S. government-paid Medicaid sales, according to [Americans for Tax Fairness](#).....

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – Augusta Free Press**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, syndicated by American Forum

## WASHINGTON MEDIA HITS

### **Op-Ed: No More Tax Break Christmas Trees – *Cashmere Valley Record***

By Frank Clemente, 12/22/2014, Syndicated by American Forum, link is expired

### **Walgreen hints at overseas move, draws criticism – *The Spokesman-Review (Spokane)***

By Ameet Sachdev, 7/5/2014

Walgreen Co. is at a crossroads, but it may not be "at the corner of happy and healthy" as its advertising slogan suggests.....

....While several U.S. companies have moved to lower-tax countries since 2012, Walgreen has caught the attention of taxpayer groups and unions that have criticized the potential tax maneuver. They have blasted Walgreen for contemplating fleeing the United States even though it benefits from government insurance programs. Nearly one-quarter of Walgreen's \$72 billion in sales in its last fiscal year came from Medicaid and Medicare, according to a report by **Americans for Tax Fairness** and **Change to Win Retail Initiatives**, a union-backed group....

### **Editorial: Corporations Will Dodge Billions in Taxes – *The Spokesman-Review (Spokane)***

The Editorial Board, 6/30/2014, link is expired

### **Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – *Sunnyside Daily Sun News***

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

### **Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – *Grand Coulee Star***

By Rep. Lloyd Doggett, 6/12/2014, Syndicated by American Forum

### **Op-Ed: 'Tax Extenders' Bill Mixes Good with Bad – *The Spokesman-Review (Spokane)***

By Tim Foster, member of the **Main Street Alliance**, 5/17/2014, syndicated by American Forum

Large corporations have huge advantages over small businesses. Unfortunately, Congress is about to make things worse....

### **Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *Winlock Town Crier***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, syndicated by American Forum

## WEST VIRGINIA MEDIA HITS

### **Op-Ed: No more tax break Christmas trees – *Mineral Daily News Tribune***

By Frank Clemente, **Americans for Tax Fairness**, 12/22/2014, Syndicated by American Forum

**Editorial: Sen. Manchin opposes his daughter's action – *The Charleston Gazette***

By the Editorial Board, 7/24/2014

West Virginia's Sen. Joe Manchin says he would support law changes to prevent unpatriotic "inversions" — such as his daughter's decision to shift Mylan Pharmaceuticals' national identity to Holland to duck U.S. taxes. I think, basically, inversion should be absolutely repealed," he told *The National Journal* this week. "All of them. Get 'em all."

**WISCONSIN MEDIA HITS**

**Op-Ed: No more tax break Christmas trees – *Wisconsin Dells Events***

By Frank Clemente, *Americans for Tax Fairness*, 1/03/2015, syndicated by American Forum

**Op-Ed: No more tax break Christmas trees – *The Madison Capital Times***

By Frank Clemente, *Americans for Tax Fairness*, 12/22/2014, syndicated by American Forum

**Op-Ed: Black Friday Blues – *Superior Daily Telegram***

By Frank Clemente, *Americans for Tax Fairness*, 12/05/2014, syndicated by American Forum

**Op-Ed: Black Friday Blues – *Milwaukee Spanish Journal***

By Frank Clemente, *Americans for Tax Fairness*, 12/03/2014, syndicated by American Forum

**Editorial: Dodging the taxman – *The Racine Journal Times***

By The Editorial Board, 9/24/2014

**Editorial: Inversions should spark tax reform – *Kenosha News***

By The Editorial Board, 7/28/2014

No one is suggesting that these companies, or others that are negotiating similar combinations, are doing anything illegal, but there have been plenty of suggestions that what they are doing is morally wrong.

**Editorial: Corporations 'citizens'? Then act like it – *The Madison Capital Times***

By The Editorial Board, 7/6/2014

The latest American corporation that is considering moving its headquarters overseas so it can pay lower taxes on its profits is none other than drugstore giant Walgreens. It would be the latest in a line of U.S. companies that don't like to pay their fair share of taxes even though they owe much of their success to government programs and infrastructure that were provided by other American taxpayers over the years.

**Op-Ed: How a Fairer Tax Code Can Improve America's Infrastructure – The Madison Capital Times**

By Rep. Chris Van Hollen & Rep. Sander Levin, 7/1/2014, syndicated by American Forum

**Editorial: Corporations Will Dodge Billions in Taxes – Kenosha News**

By The Editorial Board, 6/30/2014

**Editorial: Corporations Will Dodge Billions in Taxes – The Madison Capital Times**

By The Editorial Board, 6/30/2014, link is expired

**Op-Ed: Tricks to avoid taxes are sickening – LaCrosse Tribune/ The Courier-Life (LaCrosse)**

By Frank Clemente, Americans for Tax Fairness, 6/27/2014, syndicated by American Forum

**Op-Ed: Ending the Taxpayer Subsidy for Exorbitant Executive Bonuses – Wisconsin Dells Events**

By Rep. Lloyd Doggett, 6/12/2014, syndicated by American Forum

**Op-Ed: Taxpayers pay dearly for Wal-Mart executive bonuses – Vernon County Broadcaster**

By Frank Clemente, Americans for Tax Fairness, and Sarah Anderson, Institute for Policy Studies, 6/11/2014

**Op-Ed: A Pharmacy's Tax Tricks Could Make You Sick – The Madison Capital Times**

By Frank Clemente, Americans for Tax Fairness, 6/11/2014, syndicated by American Forum

**Op-Ed: Walmart's Top-to-Bottom Taxpayer Subsidies – The LaCrosse Tribune**

By Frank Clemente, Americans for Tax Fairness, and Sarah Anderson, Institute for Policy Studies, 6/4/2014

We're all footing the bill for bonuses the company's executives pocket and food stamps its underpaid workers obtain for survival.

Low-income families weren't the only ones hurt by cuts to food stamps last fall. Top Walmart executives also took a hit.....

A new report we co-authored for the **Institute for Policy Studies** and **Americans for Tax Fairness** calculates just how much this bonus loophole benefits Walmart. For example, we found that Mike Duke, the big box retailer's recently retired CEO, pocketed nearly \$116 million in exercised stock options and other "performance pay" between 2009 and 2014. That translates into a taxpayer subsidy for Walmart of more than \$40 million....

**Editorial: Corporations win, little guys lose – again – The Madison Capital Times**

By Dave Zweigel, 5/21/2014

**Op-Ed: You Pay Taxes – Why Doesn't General Electric? – *The Madison Capital Times***

By Frank Clemente, **Americans for Tax Fairness**, 4/16/2014, syndicated by American Forum