Americans for Tax Fairness has conducted an extensive online search of public polls conducted over the last few years posing questions on tax issues. We found that media outlets do very limited polling on tax issues – typically a question or two when an issue is being publicly debated in Congress. The most relevant questions we could find related to the topics below are included here. On behalf of Americans for Tax Fairness and other clients, <u>Hart Research Associates</u> has conducted in-depth polling on tax reform issues in recent years, which compromise most of the poll questions below.

Updated August 28, 2014

Corporate Tax Inversions

76% of Democrats, 69% of Republicans and 80% of Independents disapprove of corporate tax inversions when they were asked "Do you approve or disapprove of tax inversions, a practice where one company becomes a subsidiary of another company in a foreign country for the purpose of reducing its tax rate?"
 Morning Consult poll, August 5, 2014

Taxing Offshore Profits

- By 79% to 17%, voters want to "Close tax loopholes to ensure that American corporations pay
 as much on foreign profits as they do on profits made in the United States."

 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 20a/b.
- By 83% to 13% voters want to "Increase taxes on the profits that American corporations make overseas, to ensure they pay as much on foreign profits as they do on profits made in the United States."
 - Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 12.
- By 84% to 11% voters want to "Increase taxes on the profits that American corporations make overseas, to ensure they pay as much on foreign profits as they do on profits made in the United States."
 - Hart Research Assoc. poll for Americans for Tax Fairness, Nov. 2012, Q 16.
- By 73% to 25% voters want to "close loopholes that allow corporations and wealthy individuals
 to avoid paying U.S. taxes by shifting income to overseas tax havens."
 Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 12.
- Nearly three-quarters (73%) of Americans support "raising taxes on businesses that move manufacturing jobs overseas."
 ABC News/Washington Post poll, February 2012, Q 11
- By 68% to 31% voters believe that "We should end tax breaks to large corporations that ship
 jobs overseas and use that money to invest in jobs in America improving our roads and bridges,
 rebuilding manufacturing and making us energy independent."

 Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 16.

- By 62% to 36%, voters want to "Close loopholes that allow corporations and wealthy individuals to avoid paying U.S. taxes by shifting income to offshore tax havens."
 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q20a/b.
- By 61% to 33%, voters want to "pass legislation to prevent corporations and wealthy individuals from avoiding U.S. taxes by shifting income earned here in the United States to overseas tax havens."

<u>Hart Research Assoc. poll for Americans for Tax Fairness, Nov. 2012, Q 16.</u>

Close Loopholes and Invest Rather than Reduce Tax Rates (Revenue Neutral Tax Reform)

- By 82% to 9%, voters believe that "reform[ing] the tax system by closing corporate loopholes and limiting deductions for the wealthy" should be used to "reduce the budget deficit and make new investments" rather than to "reduce tax rates on corporations and the wealthy."
 Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 21
- By 83% to 11%, voters want to use "tax revenue from closing corporate loopholes and limiting deductions to reduce the budget deficit and make public investments, rather than to reduce tax rates on corporations."

Hart Research Assoc. poll for Americans for Tax Fairness, Jan. 2013, Q 17

Corporate Taxes (General)

- Two-thirds (66%) of Americans believe that corporations pay too little in taxes, when asked if corporations are "paying their fair share in federal taxes, paying too much or paying too little."
 20% say that corporations pay their fair share and only 8% say that corporations pay too much.
 Gallup poll, April 2014, Q 29
- By 70% to 26%, Americans favor an Obama administration proposal "increasing taxes on some corporations by eliminating certain tax deductions."
 Gallup poll, April 2011, Q 16
- By 61% to 35%, Americans believe that "in order to help the economy and move the nation forward, the focus of the government should be more on raising the minimum wage and providing job training and education" than on "cutting corporate taxes and reducing regulations on businesses."
 McClatchy/Marist poll, February 2014
- By 62% to 34%, voters want to "Eliminate special tax breaks for oil and gas companies." Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q 20a/b

CEO Pay

 By 63% to 34%, voters want to "Prevent corporations from avoiding taxes when they award their executives millions of dollars in stock options."
 Hart Research Associates Poll, Jan. 2013, Q. 12

Small Business

- By 67% to 31% voters believe "we should end tax breaks for companies that ship jobs and profits offshore, and level the playing field for small businesses that create jobs in America." Hart Research Assoc. poll for Americans for Tax Fairness, Oct. 2013, Q16a/b.
- 34% of American small business owners chose "closing tax loopholes for large corporations" over six other budget-cutting or revenue raising measures, when asked to choose their top priority for the federal government. The largest number of Republican respondents (27%) chose the same answer.

Main Street Alliance and American Sustainable Business Council poll, April 2013