



Offshore Plundering, by American Companies

Walter Lamp

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This book advocates plugging the “foreign subsidiary loophole” in the US tax laws that has created the incentive for American companies to plunder America by shifting operations offshore and wrecking our industrial base and our ability to produce domestically; by sheltering trillions of dollars of profit from US tax and creating budget deficits; by hoarding trillions of dollars in cash offshore and reinvesting offshore rather than domestically; by moving US jobs offshore and decimating the American workforce and its purchasing power; by sending American know-how and research & development offshore and mortgaging our future; and by plundering friendly nations by manipulating their taxes and recreating the Ugly American. This book explains, in a surprisingly simple and concise manner, how international taxation actually works, how taxes are gamed, and how Congress can fix it by merely closing the loophole. It explains how the US Treasury can collect hundreds of billions in taxes presently owed to it, which the American companies can pay with their offshore cash and without incurring a charge to earnings. Readers are challenged to consider where the United States would be today if American companies hadn’t transferred high-tech manufacturing abroad decades ago. All the new products were invented here, but others benefited more from them than we did. We were merely left with the financial profits sitting in offshore assets. Our standard of living has been stagnant, while the standard of living offshore has grown exponentially. It is imperative that Congress start reversing the situation by closing the foreign subsidiary loophole now.

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