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Thus, in 2010 the company would pay zero taxes for 2010 and also would receive a refund for taxes paid in 2008 and 2009. Apex would still have \$8 million of

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Therefore, in 2011, it would receive a refund of its 2009 taxes because of the loss pay zero taxes for 2011 and would receive a refund for taxes paid in 2009

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[2] (The TPC figure for 2009 also is 51 percent.) [9] These people do pay payroll taxes as well as federal excise taxes, and, as noted, state .. [1] Tax Policy Center, "Tax Units with Zero or Negative Tax Liability, Current Law,

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1500 of America's 230000 millionaires avoided paying any federal income tax in 2009. Instead, many of America's high earners pay income taxes to foreign A full 46 percent of the population pays zero income tax.

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