

Alternative Computing Architectures As a Solution to the Applicable Income Tax Erosion-Reduction

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Introduction

Background and Purpose

On August 17, 1986, the Tax Reform Act of 1986¹ was enacted.

Section 170(e) of the Act² provides that:

Notwithstanding section 170(b)(1)(D),

no deduction shall be allowed under section 170 for any amount paid or accrued in connection with the production of

any amount of taxable income which is includable in the gross income of the taxpayer.



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