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CHAPTER 2 B-1324. a. The tax bubble causes average tax rates to catch up to marginal tax rates, thus eliminating the tax advantage of low marginal rates for high income corporations. b. Taxes = $0.15(\$50,000) + 0.25(\$25,000) + 0.34(\$25,000) + 0.39(\$235,000) = \$113,900$ Average tax rate = $\frac{\$113,900}{\$335,000} = 34\%$ The marginal tax rate on the next dollar of income is 34 percent. For corporate taxable ...

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