

## OPPONENT'S OPINION ON A THESIS

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| Name of the student:           | Ivana Spáčilová   |
| Topic of the thesis:           | Personal income taxation in the United States of America on federal and state level |
| Extent of the thesis:          | 69 pages of text  |
| Date of the thesis submission: | 15/12/2010  |

### 1. **Topicality (novelty) of the topic**

This thesis deals with personal income taxation in the United States of America. This theme is rarely solved in diploma thesis at our Faculty of Law, therefore it is interesting and appropriate theme to be solved. On the other side I believe that this theme is solved at universities in the United States very often.

### 2. **Demands of the topic on theoretical knowledge, input data and processing thereof, and methods used**

It is necessary to have a good knowledge of the United States of America tax law to solve this topic. To reach this goal successfully certain knowledge of economics would be very useful as well. I suppose, in the United States of America the related sources of information are easily achievable (monographs, papers etc.). The author, unfortunately, doesn't mention the scientific method that shall be used in her thesis.

### 3. **Formal and systematic division of the thesis**

The thesis is divided into unusually high number of main chapters. I find this structure quite complicated and unsystematic. The chapters 11) Summary in Czech language, 12) Used sources and literature, 13) Abstracts, 14) Appendix should not be ranked among the main chapters (be numbered as main chapters).

The real main chapters are 1) Introduction, 2) History of personal income taxation in the United States of America, 3) Sources of the United States income tax, 4) Structure of personal income tax, 5) Alternative minimum tax, 6) Tax brackets, 7) Hauser's law, 8) Maryland personal income tax, 9) Economic Growth and Tax Relief Reconciliation Act (EGTRRA), 10) Conclusion.

The thesis is completed by adding a summary in the Czech language, a list of used sources and literature, abstracts and an appendix.

### 4. **Opinion on the thesis**

Information mentioned in the diploma thesis can be considered as interesting from the professional point of view. Anyways I have to admit that I am not able to evaluate their originality (it could possibly be a compilation of thoughts of other authors and their comments as well). I am not able to judge the factual accuracy of quoted information because the legislation of another country than the Czech Republic or another country which is a member of the European Union is concerned. Therefore I am not able to critically evaluate the propounded information.

The content of the thesis is worked out in an appropriate way, particular details are logically arranged and the reader is able to understand all the described questions clearly. I found very interesting the author's summary that the United States of America have a very complicated system of taxes as well as the personal income taxation, which is quite extensive and ununderstandable for its addressees and that the US legislation on the taxation is changed very often as well. It reminds me on the situation in the Czech Republic. Perhaps the situation in the United States of America is even more complicated than in the Czech Republic. It is quite evident from the text, that the complexity of the personal income taxation might be a real problem for other states as well.

In general and keeping on mind the comments mentioned in the text above which don't let me evaluate this thesis in the usual and standard way, I am still able to make the conclusion that this thesis is very interesting and concerns several fundamental information about the personal income taxation in the United States of America.

#### 5. Criteria for the evaluation of the thesis

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| Fulfillment of the aim of the thesis   | The main goal set by the author in the beginning of the thesis was well determined and during her work completely achieved.   |
| Independence of the topic processing   | This theme is rarely solved in diploma thesis at our faculty, but probably more often at universities in the United States. Therefore the originality of the thesis must be considered from this point of view as well. |
| Logical structure of the thesis  | The logical structure of the thesis is little bit complicated.  |
| Working with the literature (usage of foreign literature), including citations | The author uses just the U.S. sources of information, from which point of view the thesis lacks of comparison with different ideas of foreign legal theories.   |
| Depth of analysis (in relation to the topic)                                   | The depth of analysis is standard and adequate.   |
| Thesis layout (text, charts, tables)   | The thesis is worked out with care, the form and style is fair. There are no graphs or pictures in the thesis.  |
| Language and style level   | I have no comments to the language.   |

#### 6. Comments and questions to be answered at the thesis defense

1) What suggestions for changes of the Czech legislation can be taken from the U.S. personal income taxation legislation?

2) How can be compared the complete taxation of natural persons' work in Maryland (or in the whole United States of America) and the Czech Republic?

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| <b>Recommendation / discommendation of the thesis for the defense</b> | I can recommend this thesis for the defence.            |
| <b>Proposed classification grade</b>                                  | I suggest to grade this these by the grade "excellent". |

Prague, January 11, 2011

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JUDr. Michael Kohajda, Ph.D.  
thesis opponent