

SUPERVISOR'S OPINION ON A THESIS

Name of the student:	Spáčilová Ivana
Topic of the thesis:	Personal Income Taxation in the United States of America on Federal and State Level
Extent of the thesis:	53 pages of the own text of the thesis
Date of the thesis submission:	15 th December 2010

1. Topicality (novelty) of the topic

The author had chosen the topic of the thesis from the area of tax law, especially the topic related to the individual income tax. It is topic, which is not new. But the end of time-limited EGGTRA moves the topic towards more topicality and focuses on the legal regulation of the United States of America, which gives a new dimension to the topic. The thesis on topic "Personal Income Taxation in the United States of America on Federal and State Level" can be in respect of above mentioned facts very beneficial.

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

The topic chosen by the author is not very common. It is processed very often by the authors with economic education, but not lawyers. The topic demands knowledge of tax theory, theory of tax law and essentials elements of income taxes. The author could have enough sources including relevant legislation and especially internet resources. The processing of such topic needs the usage of comparative method, deductive method and descriptive method.

3. Formal and systematic division of the thesis

The thesis consist of proclamation, acknowledgements, content, introduction, eight parts, conclusion, summary in Czech language, abstracts in English and Czech language and appendix. Key words in English and Czech language are missing.

After short introduction, in which the author declares the main aim of the thesis (*to put down the main rules for the complex system of the personal income taxation, to introduce steps for getting the figures in the tax return and to show the changes of the system, mainly in the last decade, after introducing various acts which were supposed to support the growth of the economy and effect with upcoming date of the sunset provisions of one of them*) and describes its system, the part of history of the personal income taxation in the United States follows. The next part of the thesis is about the sources of the United States income tax law. The key parts of the thesis describe the structure of personal income tax, alternative minimum tax, tax brackets and Hauser's law. Seventh part of the thesis deals with Maryland personal income tax. The last part of the thesis is focused of Economic Growth and Tax Relief Reconciliation Act (EGTRRA). The conclusion of the thesis contains the summary of the topic of the thesis and author's views.

4. Opinion on the thesis

The thesis is focused on individual income tax in the United States of America. The author discussed the topic in detail and understands the issues. Very positive is the part about EGGTRA, because it contains the author views on this issue. Other parts of the thesis deal with description of legal regulation of individual income tax in the United States of America.

5. Criteria for the evaluation of the thesis

Fulfillment of the aim of the thesis	The main aim of the thesis was fulfilled. The author described the main rules for the complex system of the personal income taxation and had shown the changes of the system of individual income tax in the United states of America in the last decade.
Independence of the topic processing	It is obvious that the author approached to the topic in independent and creative way. It is very likely that the thesis is an original creative work of author, which is obvious from its statement. ¹
Logical structure of the thesis	The thesis is divided systematically. The structure of the thesis is logical and clear.
Working with the literature (usage of foreign literature), including citations	The author worked with foreign books and internet resources. The using of citation meets the requirements of the thesis.
Depth of analysis (in relation to the topic)	First, the author deals with the topic generally, then she focuses on the Economic Growth and Tax Relief Reconciliation Act. The depth of analysis is sufficient.
Thesis layout (text, charts, tables)	The thesis layout is appropriate. The thesis contains appendix with tables.
Language and style level	I appreciate the choice of English language for the thesis. I think that the language and style level is good.

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

During the defense the author should answer these questions:

- Do you agree with the statement, that United States of America is a “socialist state”, because the tax system can bring big benefits?
- Do you agree with the prolongation of EGGTRA for next two years?

Recommendation / discommendation of the thesis for the defense	I recommend the thesis for the defense.
Proposed classification grade	I proposed to classify the thesis “výborně”.

Prague, 14th January 2011

JUDr. Radim Boháč, Ph.D.
thesis supervisor

¹ The thesis has not been assessed under the provision of Article 7, paragraph 7 Dean Regulation No. 7 / 2010, as the student information system at the time of the opinion creation did not allow it.