

SAVING PRIVATE RYAN'S TAX REFUND

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ABSTRACT

Almost two million men and women serve the United States as enlisted personnel in the Army, Navy, Marines and Air Force. This essay examines certain tax provisions unique to members of the armed forces and suggests a sweeping procedural change to save Private Ryan's tax refund. The proposed change is structured to better serve the unique demographics of the targeted taxpayers. A threshold issue when designing a tax benefit should be "Who is the targeted taxpayer?" Thus, the essay begins with a review of the demographics of this population to ascertain Private Ryan's typical tax profile. The essay concludes with a proposal to better serve those that serve.

Keywords: Earned income tax credit, ReadyReturns, working poor, enlisted soldiers