



## QUICK MESSAGING GUIDANCE

Overarching Idea	How to Say It
<b>Fairness.</b> Voters say that tax reform should be about fairness, not lower tax rates.	It's time for the wealthiest Americans and big corporations to pay their fair share of taxes. Those who have succeeded should pay their fair share, because if you do well in America, you ought to do well by America.
<b>Rigged system.</b> People feel that politicians have stacked the deck in favor of their wealthy campaign contributors and corporate interests. <b>Transparency</b> is a subpoint: the deals that rig the system often happen behind closed doors.	Our tax system is rigged in favor of the wealthy and big corporations and isn't working for most Americans. Corporations are spending millions on lobbyists every year to protect their special tax breaks. When corporations and the wealthy dodge taxes, the rest of us end up picking up the tab.
<b>Corporations abuse the system.</b> People respond well to facts and anecdotes that show how corporations are able to dodge their taxes under the current tax system.	Examples: More than two dozen big corporations, including G.E., Verizon and Boeing, paid no federal income taxes over four years. Over 18,000 corporations claim to have an address at Umland House in the Cayman Islands tax haven. Apple has a foreign subsidiary with no employees where it paid virtually no taxes on \$74 billion in profits.
<b>Stop offshoring.</b> People want to end tax breaks for companies that ship profits and jobs overseas. They want to level the playing field for small businesses that can't compete when big corporations cheat.	Stop corporate tax dodging – invest in the U.S. We should end tax breaks for companies that ship profits and jobs overseas, and level the playing field for small businesses that create jobs in America.
<b>Large corporations vs. small businesses.</b> People don't trust large corporations. They trust them even less when their interests are pitted against small businesses.	Talk about large // big // huge corporations (not just corporations). Many big, profitable companies – like G.E., Boeing and Verizon – pay ZERO federal income taxes some years. Small businesses that pay their fair share are subsidizing large corporations that dodge their taxes and ship profits and jobs overseas.
<b>Wealthiest Americans.</b> Don't talk about the rich based on their income (e.g. "making \$250,000 or more"), but rather on their position at the top of the ladder.	Call them the richest 2%; the wealthiest Americans. The wealthiest Americans have received the biggest tax breaks. We just can't afford to keep giving tax cuts to those who need them the least.
<b>What we get // Tradeoffs.</b> People don't like the idea of government for government's sake. They think there is a huge amount of government waste and that we simply need to cut spending to reduce the deficit, not increase taxes. However, they support investments in things that matter to them.	If we give more tax breaks to the rich and big corporations, we won't be able to afford to protect middle-class priorities like education and Medicare from deep cutbacks. We should end tax breaks to large corporations that ship jobs overseas and use that money to invest in jobs in America improving our roads and bridges, rebuilding manufacturing and making us energy independent.
<b>Wasteful spending.</b> Special tax breaks and loopholes for the wealthy and big corporations are a form of spending.	Stop wasteful spending on tax breaks for CEO pay. No more wasteful spending on tax loopholes that encourage corporations to send jobs and profits overseas.

### **Other Messaging Resources**

ATF Tax Messaging Booklet, July 2012: <http://bit.ly/18Lqxoy>.

ATF Corporate Tax Reform Talking Points (for budget/sequester issues), March 2013: <http://bit.ly/1bGNRbr>.

ATF Key Messages on Corporate Taxes (created for July 4<sup>th</sup> action on offshored profits): <http://bit.ly/11xzVdr>.

ATF Small Business Talking Points: <http://bit.ly/13kEtFd>.

Additional messaging and strategy resources at <http://www.americansfortaxfairness.org/getresources/>.