A Revenue Opportunity without a Tax Increase

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Automated Sales Suppression

Skimming cash sales – a very old tax fraud

- Double tills
- Phantomware
- Zappers
- Next generation
What do you lose?

- Sales tax
- Business Income tax
- Personal Income tax
- Wage taxes
- ...... And more .....
Where are you losing it?

- Restaurants
- Convenience stores
- Entertainment venues
- Anyplace with high volume cash transactions
How much are you losing?

- Check the handout
Who is the “bad guy?”

• Choose one:
  
  (1) ECR/POS maker
  
  (2) Business owner
  
  (3) Installer

• You need to know this when you draft the law
Track record so far

• Connecticut:
  • Stew Leonard’s Dairy [$17 million – 10 years – 1981-91]

• Michigan:
  • LaShish Restaurants [$20 million – 4 years]
  • Installer: Theodore R. Kramer [$500,000 – 2 strip clubs]
    – Sentencing March 15, 2011

• New York; Massachusetts; Washington; Georgia; Hawaii; Puerto Rico ... (maybe)...

• Quebec
  • In excess of 250 (litigated) cases
How to read more?

• Google ----- “Ainsworth + Zapper”

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