

**Tax Fix**

Reforming © thru tax

**"work around" Berne**

**work within Berne**

**example: shorter terms**

**TABLE 1: COPYRIGHT GAINS TAX RATES FOR SHORTER TERMS**

<b>Corporate Author</b>	
<b>Term of Copyright Chosen</b>	<b>Copyright Gains Tax Rate</b>
Corporate Author elects a 1-year copyright	5% of standard rate applies
Corporate Author elects a 5-year copyright	10% of standard rate applies
Corporate Author elects a 50-year copyright	50% of standard rate applies
Corporate Author elects a 70-year copyright	70% of standard rate applies
Corporate Author keeps full term of 95 years	Standard rate applies

TABLE 3: *THE BLAIR WITCH PROJECT* INCOME  
UNDER COPYRIGHT GAINS TAX

Copyright Term	Tax Rate	Income Tax	Tax Savings
1-year copyright	2%	\$2,796,300	\$46,138,950
5-year copyright	4%	\$5,592,600	\$43,342,650
50-year copyright	18%	\$25,166,700	\$23,768,550
70-year copyright	25%	\$34,953,750	\$13,981,500

**Full term**

**35%**

**Catch...**



**registration** required for tax benefit

**"early bird" - ® must be in first 2 years**



Obamacare = tax = constitutional

# Certificate of Registration



This Certificate issued under the seal of the Copyright Office in accordance with title 17 United States Code attests that registration has been made for the work identified below. The information on this certificate has been made a part of the Copyright Office records.

*Maura A. Pallante*

Acting Register of Copyrights, United States of America

Registration No.  
VA 1-81-41  
Published  
1978  
Vol. 2, No.

## CONVENTION DE BERNE

CONCERNANT LA CREATION

D'UNE UNION INTERNATIONALE POUR LA PROTECTION  
DES ŒUVRES LITTÉRAIRES ET ARTISTIQUES

DU 9 SEPTEMBRE 1886

COMPLÉTÉE AVEC

L'ACTE ADDITIONNEL ET LA DÉCLARATION  
INTERPRÉTATIVE

DU 4 MAI 1908

## THE BERNE CONVENTION

OF THE 9TH SEPTEMBER 1886

FOR THE CREATION OF

AN INTERNATIONAL UNION FOR THE PROTECTION  
OF LITERARY AND ARTISTIC WORKS.

COMPLETED WITH

THE ADDITIONAL ACT AND THE INTER-  
PRETATIVE DECLARATION

OF THE 4TH MAY 1908.



© formalities = tax = Berne compliant