13. Incorrect The answer is true not false. First order conditions are $F = MR - MC - t_\aleph(MR - MC + dOC/dQ) = 0$ Solving we get $MR - MC = t_\aleph(dOC/dQ)/(1-t_\aleph)$ We would expect $dOC/dQ > 0$, thus MR-MC is positive unless $t_\aleph > 1$. Second order conditions require that $F_Q < 0$. Using the implicit function theorem we get that $dQ/dt_\aleph = -F_{t\aleph}/F_Q$. $F_Q < 0$ from the second order conditions $F_{t\aleph} = -(MR - MC + dOC/dQ)$ Since MR-MC is positive and $dOC/dQ>0$ then $dQ/dt_\aleph = -(-)/(-)<0$ or raising a tax on accounting profits lowers output. In this case a tax of less than 100% would drive a producer out of business. Or $TR - TC - t_\aleph(TR - TC + OC) < 0$ when $t_\aleph > (TR - TC)/(TR - TC + OC)$