

# Papers and Publications by Office of Tax Analysis Staff



June, 2019

## 2019

Joulfaian, David (September 2019). "The Federal Estate Tax: History, Law, and Economics" MIT Press.  
<https://mitpress.mit.edu/books/federal-estate-tax>

Goodman, L. "Crowdout in the Decumulation Phase: Evidence from the First Year of Required Minimum Distributions." SSRN. 14 May 2019. [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3388099](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3388099)

Goodman, L., Lim, K., Sacerdote, B., & Whitten, A. (May 2019) "Simulating the 199A Deduction for Pass-through Owners" Office of Tax Analysis Working Paper 118.  
<https://www.treasury.gov/resource-center/tax-policy/tax-analysis/Documents/WP-118.pdf>

Cronin, J., Fullerton, D., & Sexton, S. (March 2019) "Vertical and Horizontal Redistributions from a Carbon Tax and Rebate," *Journal of the Association of Environmental and Resource Economists*, volume 6. 169-208.

Bettinger, E., Gurantz, O., Kawano, L., Sacerdote, B., & Stevens M. 2019. "The Long-Run Impacts of Financial Aid: Evidence from California's Cal Grant." *American Economic Journal: Economic Policy*, 11 (1): 64-94.  
<https://www.aeaweb.org/articles?id=10.1257/pol.20170466>

## 2018

Born, N. & Looney, A. (November 2018) "The Tax Expenditure for Tax Exempt Organizations." Proceedings of the National Tax Association Annual Conference.

DeBacker, J., Heim, B., Tran, A., & Yuskavage, A. (2018), "The Effects of IRS Audits on EITC Claimants", *National Tax Journal*, 71:3, pp. 451-484

DeBacker, J., Heim, B., Tran, A., & Yuskavage, A. (February 2018) "Once Bitten, Twice Shy? The Lasting Impact of Enforcement on Tax Compliance," *The Journal of Law and Economics* 61, no. 1: 1-35.

Deryugina, T., Kawano, L., & Levitt, S. (April 2018) "The Economic Impact of Hurricane Katrina on Its Victims: Evidence from Individual Tax Returns." *American Economic Journal: Applied Economics*, vol. 10(2), 202-33.  
<https://www.aeaweb.org/articles?id=10.1257/app.20160307>

Hoynes, H., & Patel, J. A. (October 2018) "Effective Policy for Reducing Poverty and Inequality?: The Earned Income Tax Credit and the Distribution of Income" *Journal of Human Resources*, vol. 53(4), 859-890.

Washington, E., Turner, N., & Cullen, B. J. (February 2018) "Political Alignment, Attitudes toward Government and Tax Evasion" NBER Working Paper No. 24323.  
<http://www.nber.org/papers/w24323.pdf>

Jaravel, X., Petkova, N., Bell, A. (April 2018) "Team-Specific Capital and Innovation" *American Economic Review*, vol. 108(4-5), 1034-73.  
<https://www.aeaweb.org/articles?id=10.1257/aer.20151184>

Turner, N., & Cellini, R. S. "Gainfully Employed? Assessing the Employment and Earnings of For-Profit College Students Using Administrative Data" (January 2018) *Journal of Human Resources*.  
<http://jhr.uwpress.org/content/early/2018/01/31/jhr.54.2.1016.8302R1.abstract>

Cronin, J., & Eiler, J. (June 2018) “A Note on the Correlation between Income and Wealth for Taxable Estates” Office of Tax Analysis Technical Paper.

<https://www.treasury.gov/resource-center/tax-policy/tax-analysis/Documents/TP-7.pdf>

Dobbie, W., Goldin, J., & Yang, S. C. (February 2018) “The Effects of Pretrial Detention on Conviction, Future Crime, and Employment: Evidence from Randomly Assigned Judges” *American Economic Review*, vol. 108(2), 201-40.

<https://www.aeaweb.org/articles?id=10.1257/aer.20161503>

Pruitt, S., & Turner, N. (February 2018) “The Nature of Household Labor Income Risk” Social Science Research Network.

[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3107794](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3107794)

Looney, A., & Turner, N. (March 2018) “Work and opportunity before and after incarceration” The Brookings Institution

[https://www.brookings.edu/wp-content/uploads/2018/03/es\\_20180314\\_looneyincarceration\\_final.pdf](https://www.brookings.edu/wp-content/uploads/2018/03/es_20180314_looneyincarceration_final.pdf)

Lim, Katherine, Elena Patel and Molly Saunders-Scott. 2018. “Examining S-Corporation Losses and How They Are Used.” *National Tax Journal Proceedings of the Spring Symposium*. 71(4): 661-686.

Lim, Katherine. 2018. “Do American mothers use self-employment as a flexible work alternative?” *Review of Economics of the Household*. <https://doi.org/10.1007/s11150-018-9426-0>

Lim, Katherine and Katherine Micheltore. 2018. “The EITC and self-employment among married mothers.” *Labour Economics*. 55: 98-115. <https://doi.org/10.1016/j.labeco.2018.09.004>

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon (2018). “The Impact of the Affordable Care Act Young Adult Provision on Childbearing: Evidence from Tax Data.” *Demography*. 55(4):1233-1243

Heim, Bradley T., Ithai Z. Lurie, and Kosali Simon (2018). “Did the Affordable Care Act Young Adult Provision Affect Labor Market Outcomes? Analysis Using Tax Data.” *Industrial Labor Relationship*. 71(5) (452-70)

## 2017

Lin, E. and Tong, P. “Married couple work participation and earnings elasticities: evidence from tax data,” 2017. *International Tax and Public Finance*, 24(6):997-1025.

Chetty, R., Friedman, J., Saez, E., Turner, N., Yagan, D. (July 2017) “Mobility Report Cards: The Role of Colleges in Intergenerational Mobility” NBER Working Paper No. 23618

<http://www.nber.org/papers/w23618>

Cronin, J., Fullerton, D., & Sexton, S. (March 2017) “Vertical and Horizontal Redistributions from a Carbon Tax and Rebate” NBER Working Paper No. 23250.

<http://www.nber.org/papers/w23250>

Young, Y., Varner, C., Prisinzano, R., & Lurie, Z. I. (May 2016) “Millionaire Migration and the Taxation of the Elite: Evidence from Administrative Data.” *American Sociological Review*, vol. 81(3), 421-446.

<http://journals.sagepub.com/doi/abs/10.1177/0003122416639625>

Heim, B., Simon, K., & Lurie, Z. I. (January 2017) “The Impact of the Affordable Care Act Young Adult Provision on Marriage and Childbearing, Marriage, and Tax Filing Behavior: Evidence from Tax Data” NBER Working Paper No. 23092.  
<http://www.nber.org/papers/w23092>

Heim, B., Simon, K., & Lurie, Z. I. (June 2017) “Did the Affordable Care Act Young Adult Provision Affect labor Market Outcomes? Analysis Using Tax data” NBER Working Paper No. 23471.  
<http://www.nber.org/papers/w23471>

Heim, B., Pearce, J., & Lurie, Z. I. (February 2017) “What Drove the Decline in Taxpaying? The Role of Policy and Population” *National Tax Journal*, vol. 70(3), 585-620.  
<https://www.ntanet.org/NTJ/70/3/ntj-v70n03p585-620.html>

Ramnath, P., & Tong, P. (November 2017) “The Persistent Reduction in Poverty from Filing a Tax Return” *American Economic Journal: Economic Policy*, vol. 9(4), 367-94.  
<https://www.aeaweb.org/articles?id=10.1257/pol.20150486>

Oda, G., Ramnath, S., Shoven, J., & Slavov, S. (April 2017). “The financial feasibility of delaying Social Security: Evidence from administrative tax data.” *Journal of Pension Economics and Finance*, vol. 17(4), 419-436.  
<https://www.cambridge.org/core/journals/journal-of-pension-economics-and-finance/article/financial-feasibility-of-delaying-social-security-evidence-from-administrative-tax-data/E0FC1EA627DED78854E314CF7566FF2C>

Isen, A., Gelber, A, and Song, J. “The Role of Social Security Benefits in the Initial Increase of Older Women’s Employment: Evidence from the Social Security Notch.” In Claudia Goldin and Lawrence F. Katz, eds., *Women Working Longer: Increased Employment*. University of Chicago Press.

Isen, A., Rossin-Slater, M., and Walker, R. “Every Breath You Take - Every Dollar You'll Make: The Long-Term Consequences of the Clean Air Act of 1970.” *Journal of Political Economy*.

Kawano, L. and LaLumia, S. "How Income Changes During Unemployment: Evidence from Tax Return Data." *Journal of Human Resources*.

Kandilov, I., Leblebicioğlu, A., and Petkova, N., “Cross-Border Mergers and Acquisitions: The Importance of Local Credit and Source Country Finance”, *Journal of International Money and Finance*, 70 (February 2017): 288-318.

Patel, E. and McClelland, J. “What Would a Cash Flow Tax Look Like? Historical Panel Lessons.” *Tax Notes* 154 (January 2017): 439-450.

Kitchen, J., & Knittel, M. (October 2016) “Business Use of Section 179 Expensing and Bonus Depreciation, 2002-2014” Office of Tax Analysis Working Paper.  
<https://www.treasury.gov/resource-center/tax-policy/tax-analysis/Documents/WP-110.pdf>

Heim, Bradley T., Ithai Z. Lurie, and James Pearce (2017). “What Drove the Decline in Taxpaying? The Roles of Policy and Population”. *National Tax Journal*. 70(3): 586-620

2016

Ackerman, D., Cooper, M., Costello, R. & Tong, P. (November 2016) "Tax support for Families with Children: Key Tax Benefits, Their Impact on Marginal and Average Tax Rates, and an Approach to Simplification – 2017 Law" Office of Tax analysis Working Paper No. 112.  
<https://www.treasury.gov/resource-center/tax-policy/tax-analysis/Documents/WP-112.pdf>

Auten, G., Splinter, D. and Nelson S. "Reactions of High Income Taxpayers to Major Tax Legislation." National Tax Journal 69 (4): 935-964.

Auten, G., Larrimore, J., Burkhauser, R., and Armour, P. "Recent Trends in U.S. Top Income Shares in Tax Record Data Using More Comprehensive Measures of Income Including Accrued Capital Gains." NBER Working Paper No. 23007, (December 2016).

Cooper, M., McClelland, J., Pearce, J., Prisinzano, R., Sullivan, J., Yagan, D., Zidar, O., and Zwick, E. "Business in the United States: Who Owns It, and How Much Tax Do They Pay?" Tax Policy and the Economy Vol. 30, No. 1 (2016): 91-128.

Feldman, N., Katuscak, P. and Kawano, L. "Taxpayer Confusion: Evidence from the Child Tax Credit." American Economic Review 106, No.3 (March 2016): 807-835.

Frerick, A. "Executive Pay Excess Raises Fiduciary Concerns." Tax Notes 153 (October 2017): 85-89.

Frerick, A. "The Cloak of Social Responsibility: Pharmaceutical Corporate Charity." Tax Notes 153 (October 2017): 1151-1164.

Gelber, A., Isen, A., and Kessler, J. "The Effects of Youth Employment: Evidence from New York City Summer Youth Employment Program Lotteries." Quarterly Journal of Economics Vol 131 (2016): 423-460

Gleason, S., and Tong, P. "The Nontaxable Combat Pay Election and the Earned Income Tax Credit." In: An IRS-TPC Research Conference: Improving Tax Administration through Research-Driven Efficiencies. Washington D.C: Internal Revenue Service, pp. 207-215.

Grubert, H. and Altshuler, R. "Shifting the Burden of Taxation from the Corporate to the Personal Level and Getting the Corporate Tax Rate Down to 15 Percent." National Tax Journal 69 (3) (2016): 643-676.

Joulfaian, D., Gordon, R., and Poterba, J. "Choosing Between an Estate Tax and a Basis Carryover Regime: Evidence from 2010." National Tax Journal 69 (4) (December 2016): 981-1001.

Joulfaian, D., Gordon, R., and Poterba, J. "Revenue and Incentive Effects of Basis Step-Up at Death: Lessons from the 2010 "Voluntary" Estate Tax Regime." American Economic Review (May 2016) 662-67.

Joulfaian, D. "What do we know about the behavioral effects of the estate tax?" Boston College Law Review 57:3 (2016): 843-858.

Kandilov, I. Leblebicioğlu, A., and Petkova, N. "The Impact of Banking Deregulation on Inbound Foreign Direct Investment: Transaction-Level Evidence from the United States." Journal of International Economics 100 (May 2016): 138-159.

Kawano, L. and Slemrod, J. "How Do Corporate Tax Bases Change When Corporate Tax Rates Change? With Implications for Tax Rate Elasticities." International Tax and Public Finance. Vol 23, Is. 3 (June 2016): 401-433.

Lurie, I. and McCubbin, J. "What Can Tax Data Tell Us About the Uninsured? Evidence from 2014." *National Tax Journal* 69 (4) (2016): 883-904.

Lin, E. and Tong, P. "Effects of Marriage Penalty Relief Tax Policy on Marriage Taxes and Marginal Tax Rates of Cohabiting Couples." *National Tax Association Proceedings from the 107th Annual Conference* (November 2014).

Power, L. and Frerick, A. "Have Supra-Normal Returns to Corporations Been Increasing Over Time?" *National Tax Journal* 69 (4) (2016): 831-846.

Power, L. "The Devil is in the Details a Comparison of the Corporate Average Effective Tax Rate Calculations Used by Government Agencies." *National Tax Association Proceedings from the 107th Annual Conference* (November 2014).

Ramnath, S. and Heim, B. "The Impact of Participation in Employment-Based Retirement Savings Plans on Material Hardship" *Journal of Pension Economics and Finance* 15 (4) (2016): 407-428.

Rector, R. and Lester, R. "What Companies Use the Domestic Production Activities Deduction?" *Tax Notes* 152 No. 9 (August 2016): 1269-1292.

Tong, P. "Tracking EITC Qualifying Children over Time." *National Tax Association Proceedings from the 107th Annual Conference* (November 2014).

Tsilas, V. and Brashares, E. "P3 Projects and Tax-Exempt Bond Financing: How Does the Puzzle Work?" *Municipal Finance Journal*, Vol. 37, No. 1 (Spring 2016): 51-66.

Turner, N., Berger, D., and Zwick, E. "Stimulating Housing Markets." NBER Working Paper No. 22903, (December 2016).

Turner, N., Chetty, R., Stepner, M., Abraham, S., Lin, S., Scuderi, B., Bergeron, A., and Cutler, D. "The Association Between Income and Life Expectancy in the United States, 2001-2014." *JAMA* 315 (16) (April 2016): 1750-1766.

Turner, N. and Riegg Cellini, S. "Gainfully Employed? Assessing the Employment and Earnings of For-Profit College Students Using Administrative Data." NBER Working Paper No. 22287, (May 2016).

Young, C., Varner, C., Lurie, I. and Prinsziano, R. "Millionaire Migration and the Demography of the Elite: Implications for American Tax Policy." *American Sociological Review*. Vol 81, 3 (2016): 421-446

## 2015

Fisher, R. and Lin, E. "Re-weighting to Produce State-Level Tax Microsimulation Estimates," 2015. Office of Tax Analysis Technical Paper #6.

Brown, David W., Helmchen, Lorens A., Lo Sasso, Anthony T., and Lurie, Ithai Z. "Health Savings Accounts: Growth Concentrated Among High-Income Households and Large Employers." *Health Affairs* 34 (9) (September 2015): 1594-1598.

DeBacker, J., Heim, B., Tran, A., and Yuskavage, A. "Legal Enforcement and Corporate Behavior: An Analysis of Tax Aggressiveness after an Audit." *The Journal of Law and Economics* 58, No. 2 (May 2015): 291-324.

Grubert, Harry. "Destination-Based Income Taxes: A Mismatch Made in Heaven?" *Tax Law Review* 69, (43) (Fall 2015).

Heim, Bradley T., Hunter, G., Lurie, I., and Ramnath, S. "The ACA and Premium Affordability: Evidence from the Self-Employed." *Journal of Health Politics, Policy, and Law* 40 (5) (October 2015): 1061-1085.

Heim, Bradley T., and Lurie, I., "The Impact of Health Reform on Job Mobility: Evidence from Massachusetts." *American Journal of Health Economics* 1 No.3 (Summer 2015): 374 -398.

Heim, Bradley T., Lurie, I., and Simon, K. "The Impact of the Affordable Care Act Young Adult Provision on Labor Market Outcomes: Evidence from Tax Data." *Tax Policy and the Economy*, Vol. 29, No. 1 (2015): 133-157.

Isen, A. "Do Local Fiscal Spillovers Exist? Evidence from Counties, Municipalities, and School Districts." *Journal of Public Economics* Vol 110 (2014): 57-73.

Klemens, B. "Valuing Patents and Trademarks in Complex Production Chains." (December 2015).

Pearce, James. "Measuring Aggregate Business Income with Tax Data." *National Tax Journal* 68 (November 2015):1025-1046.

Prisinzano, R. and DeBacker J. "The Rise of Partnerships." *Tax Notes* 147 No. 13 (June 2015): 1563-1575.

Turner, N., LaLumia, S. and Sallee, J. "New Evidence on Taxes and the Timing of Birth." *American Economic Journal: Economic Policy* 7, No. 2 (May 2015): 258-293.

## **2014**

Ackerman, D., Cronin, J., and Turner, N. "Improving Form 1098-T: How a Revised Form Could Increase Take-Up, Improve Compliance, and Lower Taxpayer Burden," Paper presented at the IRS-TPC Research Conference: Advancing Tax Administration, (June 2014).

Brashares, E., Knittel, M., Silverstein, G. and Yuskavage, A. "Calculating the Optimal Small Business Exemption Threshold for a U.S. VAT," *National Tax Journal* 67 (June 2014): 283-320.

Duquette, E., N. Higgins, and J. Horowitz "Inferring Discount Rates from Time-Preference Experiments," *Economics Letters* 123 (April 2014): 212-15.

Heim, Bradley T., and Lurie, I. "Does health reform affect self-employment? Evidence from Massachusetts." *Small Business Economics* 43, Is. 4(December 2014):917-930.

Heim, B., and Lurie, I. "Did reform of the Non-Group Health Insurance Market Affect the Decision to be Self-Employed? Evidence from State Reforms in the 1990's." *Health Economics* 23 Iss. 7(July 2014): 841-860.

Heim, B., and Lurie, I. "Taxes, Income, and Retirement Savings: Differences by Permanent and Transitory Income." *Contemporary Economic Policy* 32, Iss. 3 (July 2014): 592-617.

Heim, Bradley T., Lurie, I., and Pearce, J. "Who Pays Taxes? A Dynamic Perspective." *National Tax Journal* 67 (December 2014):755-778.

Horowitz, J. “Greenhouse Gas Offsets: Analysis of Baseline Rules and Additionality for Reduced Nitrogen Application on Wheat,” *Climate Change Economics* 5 No. 2 (May 2014).

Horowitz, J., and A. Lange. “Cost-Benefit Analysis under Uncertainty – A Note on Weitzman’s Dismal Theorem,” *Energy Economics* 42, (March 2014): 201-203.

Joulfaian, D. “To Own or Not Own Your Life Insurance Policy?” *Journal of Public Economics*, 118 (October 2014): 120-127.

Kawano, L. “The Dividend Clientele Hypothesis: Evidence from the 2003 Tax Act.” *American Economics Journal: Economic Policy* 6, Is. 1 (February 2014): 114-136.

Kitchen, J. “The Challenges of Funding U.S. Deficits and Debt.” in J. Diamond and G. Zodrow, eds., *Pathways to Fiscal Reform in the United States*. MIT Press, 2014.

Turner, N., “Cash on Hand and College Enrollment: Evidence from Population Tax Data and Policy Nonlinearities.” National Bureau of Economic Research, Research Working Paper W19836, (January 2014).

Turner, N., Chetty, R., Hendren, N., Kline, P., and Saez, E. “Is the United States Still a Land of Opportunity? Recent Trends in Intergenerational Mobility.” *American Economic Review Papers and Proceedings*, 2014.

Turner, N., and Manoli, Dayanand S. “Nudges and Learning: Evidence from Informational Interventions for Low-Income Taxpayers.” National Bureau of Economic Research, Research Working Paper W20718, (November 2014).

## **2013**

Auten, G., Gee, G., Turner, N. “Income Inequality, Mobility, and Turnover at the Top in the US, 1987-2010,” *American Economic Review*, 66 No. 3 (May 2013): 168-172.

Auten, G., Gee, G., Turner, N. “New Perspectives on Income Mobility and Inequality” *National Tax Journal*, 66 No. 4 (December 2013): 893-912.

Cigno, Margaret M., Elena S. Patel, and Edward S. Pearsall, "Estimates of U.S. Postal Demand Elasticities Derived from a Random-Coefficients Discrete Choice Normal Model," in M.A. Crew and P.R. Kleindorfer, eds. *Reforming the Postal Sector in the Age of Electronic Competition*, 2013.

Cronin, J.A., Lin, E., Power, L., and Cooper, M. “Distributing the Corporate Income Tax: Revised U.S. Treasury Methodology,” *National Tax Journal* 66 No. 1 (March 2013): 239–262.

Grubert, H., and Altshuler, R. “Fixing the System: An Analysis of Alternative Proposals for the Reform of International Tax.” *National Tax Journal* Vol 66, Is. 3 (September 2013): 671-712.

Heim, B. and Lurie, I. “The Impact of Insurance Subsidies on Self-Employment: Do State Individual Health Insurance Regulations Matter?” *Contemporary Economic Policy* 31 No. 1 (January 2013): 94-109.

Johnson, C. “Use of the Empowerment Zone and Renewal Community Employment Credit, Tax Years 1998-2010,” *Statistics of Income Bulletin*, 33(1), (Summer 2013):190-205.

Kitchen, J. and Kitchen, J. “Real-Time Forecasting Revisited: Letting the Data Decide.” *Business Economics* 48, No. 1 (February 2013): 8-28.



Mackie, J. and Kitchen, J. "Slowing Depreciation in Corporate Tax Reform." *Tax Notes* 139 No. 5 (April 2013): 511-521.

Marcuss, R., Contos, G., Guyton, J., Langetieg, P., Lerman, A., Nelson, S., Schafer, B., and Vigil, M. "Income Taxes and Compliance Costs: How are They Related?" *National Tax Journal* 66, Is. 4 (December 2013): 833.

Ramnath, S. "Taxpayers' Responses to Tax-based Incentives for Retirement Savings: Evidence from the Saver's Credit Notch." *Journal of Public Economics* 101 (May 2013): 77-93.

Ramnath, S., DeBacker, J., Heim, B., Panousi, V., and Vidangos, I. "Rising Inequality: Transitory or Permanent? New Evidence from a Panel of US Tax Returns." *Brookings Papers on Economic Activity* (Spring 2013).

Turner, N., Auten, G. and Gee, G. "Income Inequality, Mobility and Turnover at the Top in the U.S., 1987-2010." *American Economic Review Papers and Proceedings*, 103 No. 3, (May 2013):1-7.

## 2012

Cronin, J., Lin, E., and DeFilippes, P. "Effects for Adjusting Distribution Tables for Family Size," 2012. *National Tax Journal*, 65(4): 739-758

Anantham, S., Lin, E., Lurie, I., and Ramnath, S. "Comparing Exclusions and Credits as Incentives for Retirement Savings." Paper presented at the 105th Annual Conference on Taxation (November 2012).

Coyle, D., DeBacker, J., and Prisinzano, R. "Estimating the Supply and Demand of Gasoline Using Tax Data." *Energy Economics* 34 No. 1 (January 2012): 195-200.

Cronin, J.A., DeFilippes, P., and Lin, E. "Should Distribution Tables Adjust for Family Size?" *National Tax Journal* 65 No. 4 (December 2012): 739-758.

Grubert, H. "Foreign Taxes and the Growing Share of U.S. Multinational Company Income Abroad: Profits, Not Sales, Are Being Globalized." *National Tax Journal* 65 No. 2 (June 2012): 247-282.

Grubert, H. and Altshuler, A. "Fixing the System: An Analysis of Alternative Proposals for the Reform of International Tax." *National Tax Journal* 66, vol 3 (September 2012): 671-712.

Grubert, H. and Krever, R. "VAT and Financial Services: Competing Perspectives on What Should Be Taxed." *New York University Tax Law Review* 65 No. 2 (Winter 2012): 199-239.

Heim, B., Lurie, I., and Ramnath, S. "Immigrant-Native Differences in Employer Provided Retirement Plan Participation." *Journal of Pension Economics and Finance* 11 No. 3 (July 2012): 94-109.

Heim, B. and Lurie, I. "The Effect of Recent Tax Changes on Tax-Deferred Retirement Saving Behavior." *National Tax Journal* 65 No. 2 (June 2012): 283-312.

Kawano, L., Ramnath, S., and Tong, P.K. "A Re-Balancing Act? Understanding Patterns in Refunds and Balances due." *National Tax Association Proceedings from the 105th Annual Conference*, (November 2012).

Kawano, L. and Slemrod, J. "The Effect of Tax Rates and Tax Bases on Corporate Tax Revenues: Estimates with New Measures of the Corporate Tax Base," NBER Working Paper No. 18440, (Oct. 2012). Paper presented at the 2012 NBER Trans-Atlantic Public Economics Seminar.

Lin, E. and Tong, P. "Marriage and Taxes: What Can We Learn from Tax Returns Filed by Cohabiting Couples." *National Tax Journal* 65 No. 4 (December 2012): 807-826.

Prisinzano, R., Coyle, D., and DeBacker, J. "Estimating the Supply and Demand of Gasoline Using Tax Data." *Energy Economics* 34 No. 1 (January 2012):195-200.

Turner, N. "Who Benefits from Student Aid? The Economic Incidence of Tax-Based Federal Student Aid." *Economics of Education Review* 31, Is. 4 (August 2012): 463-481.

## 2011

Ackerman, D. and Auten, G. "Tax Expenditures for Noncash Charitable Contributions." *National Tax Journal* 64 No 2, Part 2 (June 2011): 651-688.

Auten, G. and Kawano, L. "Another Look at Taxpayer Responses to the 1993 Act," *National Tax Association Proceedings from the 104th Annual Conference* (November 2011).

Auten, G., and Kawano, L. "When Tax Rates Go Up: Taxpayer Responses to the 1993 Act," *International Institute of Public Finance Annual Congress* (August 2011).

Carroll, R., Joulfaian, D., and Mackie, J. "Income versus Consumption Tax Baselines for Tax Expenditures," *National Tax Journal* 64 No. 2, Part 2 (June 2011): 491-510.

Cole, A., Gee, G., and Turner, N. "The Distributional and Revenue Consequences of Reforming the Mortgage Interest Deduction." *National Tax Journal* 64 No. 4 (December 2011): 977-1000.

Joulfaian, D. "Debt Policy and Corporate Choice of Organizational Form." *Public Finance Review* 39:6, (November 2011): 770 – 783

Kitchen, J. and Chinn, M. "Financing U.S. Debt: Is There Enough Money in the World -- And At What Cost?" *International Finance* 14 No. 3 (Winter, 2011): 373-413.

Knittel, M., and Nelson, S. "How Would Small Business Owners Fare Under A Business Entity Tax?" *National Tax Journal* 64, Is. 4 (December 2011): 949-976.

Lurie, I. and Ramnath, S. "Long-Run Changes in the 401(k) Type Plans Tax-Expenditure." *National Tax Journal* 64 No. 4 (December 2011): 1025-1038.

Turner, N. "The Effect of Tax-Based Federal Student Aid on College Enrollment." *National Tax Journal* 64 No. 3 (September 2011): 839-862.

Turner, N. "Why Don't Taxpayers Maximize their Tax-Based Student Aid? Salience and Inertia in Program Selection." *The B.E. Journal of Economic Analysis & Policy* 11 No. 1 (December 2011) and *The 36th Annual Conference of the Association for Education Finance and Policy*, (March 2011).

## 2010

Altshuler, R. and Grubert, H. "Formula Apportionment: Is It Better than the Current System and Are There Better Alternatives?" *National Tax Journal* 63 No.4 Part 2 (December 2010): 1145-1184.

Auten, G. and Joulfaian, D. "Tax Deductions for Charitable Contributions in the United States" in Helmut K. Anheier and Stefan Toepler, eds., *International Encyclopedia of Civil Society*, Berlin, Germany: Springer-Verlag, 2010.

Brown, K., McCubbin, J., Mackenzie, S. and Walker, L. "Annuities and Other Lifetime Income Products: Their Current and Future Role in Retirement Security," AARP Public Policy Institute, May 2010.

Cooper, M. and Knittel, M. "The Implications of Tax Asymmetry for U.S. Corporations." *National Tax Journal* 63 No. 1 (March 2010): 33-62.

Gillette, R., Hunter, G., Lurie, I., Siegel, J., and Silverstein, G. "The Impact of Repealing the Exclusion for Employer-Sponsored Insurance". *National Tax Journal* 63 No. 4 (December 2010): 695-707.

Heim, B. and Lurie, I. "The Effect of Self-Employed Health Insurance Subsidies on Self-Employment." *Journal of Public Economics* 94 Nos.11-12 (December, 2010): 995-1007.

Lurie, I. and Minicozzi, A. "Understanding the Increasingly Popular Itemized Deduction for Medical Expenses." *Medical Care Research and Review* 67 No. 6 (December, 2010): 707-721.

Mackenzie, S., Brown, K., McCubbin, J., and Walker, L. *Annuities and Other Lifetime Income Products: Their Current and Future Role in Retirement Security*, AARP Public Policy Institute, May 2010, <http://www.aarp.org/work/retirement-planning/info-05-2010/fs189-annuities.html>

## **2009**

Auten, G. and Gee, G. "Income Mobility in the United States: New Evidence from Income Tax Data," *National Tax Journal*, 62 No. 2 (June 2009): 301-328.

Auten, G. and Gravelle, J. "The Exclusion of Capital Gains on the Sale of Principal Residences: New Evidence and Policy Options." in *Proceedings of the 102nd Annual Conference of the National Tax Association* (November 2009): 103-112.

Auten, G., Liu, Y., Testa, V., and Strudler, M. "Redesign of SOI's Individual Income Tax Return Edited Panel Sample." in *Proceedings of the American Statistical Association* (August 2009): 3129-3143.

Foertsch, T. and Rector, R. "A Dynamic Analysis of Permanently Extending the 2001 the 2003 Tax Cuts: An Application of Linked Macroeconomic and Microsimulation Models." In A. Zaidi, A. Harding, and P. Williamson, eds., *New Frontiers in Microsimulation Modeling*. Ashgate Press, 2009.

Heim, B. and Lurie, I. "Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed." *Journal of Health Economics* 28 No. 6 (December 2009): 1197-1210.

Joulfaian, D. "Bribes and Business Tax Evasion," *European Journal of Comparative Economics* 6 No. 2 (December 2009): 227-244.

Joulfaian, D. "Replacing the Estate Tax with an Inheritance Tax: A Re-Examination," *Tax Law Review* 63 No. 1 (Fall 2009): 209-14.

Joulfaian, D. and Matheson, T. "The Supply Elasticity of Tax-Exempt Bonds." in *Proceedings of the National Tax Association 102nd Annual Conference*, (November 2009).

Lo Sasso, A., and Lurie, I. "Community Rating and the Market for Private Non-group Health Insurance." *Journal of Public Economics* 93 Nos. 1-2 (February 2009): 1394-1415.

Lurie, I. "The Differential Effect of the SCHIP Expansions by Children's Age." *Health Services Research* 44 No. 5 (October 2009): 1504-1520.

Lurie, I., Manheim, L., and Dunlop, D. "Differences in Medical Care Expenditures for Adults with Depression and without Depression." *Journal of Mental Health Policy and Economics* 12 No. 2 (June 2009): 87-95.

McCubbin, J. "Frozen Pensions and Falling Stocks: What Will Happen to Retirees' Incomes?" Urban Institute, (February 2009), <http://www.urban.org/events/firsttuesdays/Frozen-Pensions.cfm>.

McCubbin, J. *The Earned Income Tax Credit and Older Workers*, AARP Public Policy Institute, January 2009, [http://assets.aarp.org/rgcenter/econ/i20\\_eitc.pdf](http://assets.aarp.org/rgcenter/econ/i20_eitc.pdf).

## 2008

Altshuler, R., Auerbach, A., Cooper, M., and Knittel, M. "Understanding U.S. Corporate Tax Losses." NBER Working Paper No. 14405 (October 2008).

Auten, G., Carroll, R., and Gee, G. "The 2001 and 2003 Tax Rate Reductions: An Overview and Estimate of the Taxable Income Response." *National Tax Journal* 51 No. 3 (September 2008): 345-364

Carlson, C. and Metcalf, G. "Energy Tax Incentives and the Alternative Minimum Tax," *National Tax Journal* 61 No. 3 (September 2008): 477-491.

Cole, A. "Sales Tax Holidays: 1997-2007: A History," *State Tax Notes* 47 No. 13 (March 2008): 1,001-1,025.

Grubert, H. and Altshuler, R. "Corporate Taxes in the World Economy: Reforming the Taxation of Cross-Border Income" in John Diamond and George Zodrow, eds., *Fundamental Tax Reform: Issues, Choices and Implications*. MIT Press, 2008.

Louie, H. and Rousslang, D. "Host-Country Governance, Tax Treaties, and U.S. Direct Investment Abroad" in K. Sauvart and L. Sachs, eds., *The Effect of Treaties on Foreign Direct Investment: Bilateral Investment Treaties and Double Taxation Treaties, and Investment Flows*. Oxford University Press, 2008.

Lurie, I. "Welfare Reform and the Decline in the Health-Insurance Coverage of Children of Non-Permanent Residents." *Journal of Health Economics* 27 No. 3 (May 2008): 786-793.

Lurie, I., Dunlop, D., and Manheim, L. "Trends in Out-of-Pocket Medical Care Expenditures for Medicare-Age Adults with Arthritis between 1998 and 2004." *Arthritis and Rheumatism* 58 No. 5 (August 2008): 2236-2240.

Louie, H. and Rousslang R. "Host-Country Governance, Tax Treaties and U.S. Direct Investment Abroad." *International Tax and Public Finance* 15 No. 3 (June 2008): 256-273.

McCubbin, J. "Promoting Individual Retirement Saving," *AARP Solutions Forum*, (April 2008).

Nelson, S. "Tax Policy and Sole Proprietorships: A Closer Look." *National Tax Journal* 61 No. 3 (September 2008): 421-453.

## 2007

Foertsch, T. and Rector, R. "The Economic and Budget Effects of Permanently Extending the 2001 and 2003 Tax Cuts." In Proceedings of the 100th Annual Conference of the National Tax Association, (November 2007).

Henry, K., Lahiri, P., and Fisher, R. "Using the Statistics of Income Division's Sample Data to Reduce Measurement and Processing Error in Small Area Estimates Produced from Administrative Tax Records," 2007 Proceedings of the American Statistical Association: Section on Survey Research Methods, (August 2007).

Johnson, C. and Joulfaian, D. "A Dynamic Analysis of Estate Tax Repeal," Paper presented at the National Bureau of Economic Research Public Economics Program Meeting: Behavioral Responses to Taxation, (April 2007) and in Proceedings of the 100th Annual Conference of the National Tax Association, 50-59, (November 2007).

Joulfaian, D. and Johnson, C. "A Dynamic Analysis of Estate Tax Repeal." in Proceedings of the 100th Annual Conference of the National Tax Association, (November 2007).

Kitchen, J. "Sharecroppers or Shrewd Capitalists? Projections of the U.S. Current Account, International Income Flows, and Net International Debt," Review of International Economics 15 No. 5 (November 2007): 1036-1061.

Kitchen, J. "U.S. International Deficits, Debt, and Income Payments: Key Relationships Affecting the Outlook," Business Economics 42 No. 1 (January 2007): 7-16.

McClelland, J. and Mills, L. "Weighing Benefits and Risks of Taxing Book Income." Tax Notes 115 No. 7 (February 2007).

Power, L. and Silverstein, G. "Foreign Source Income Repatriation Patterns of US Parents in Worldwide Loss", Presented at the National Tax Symposium, (May 2007) and published in special issue of the National Tax Journal "National Tax Symposium Tax Policy: Unfinished Business," (May 2007).

## 2006

Ackerman, D. and Auten, G. "Floors, Ceilings and Opening the Door for a Non-Itemizer Deduction." National Tax Journal 59 No. 3 (September 2006): 509-529.

Carroll, R., Joulfaian, D., and Rider, M. "Income Mobility: The Recent American Experience." International Studies Program Working Paper No. 06-20, Georgia State University (July 2006).

Cooper, M. and Knittel, M. "Partial Loss Refundability: How Are Corporate Tax Losses Used?" National Tax Journal 59 No. 3 (September 2006): 651-664.

Joulfaian, D. "Inheritance and Saving." NBER Working Paper No. 12569 (October 2006).

Joulfaian, D. "The Behavioral Response of Wealth Accumulation to Estate Taxation: Time Series Evidence." National Tax Journal 59 No. 2 (June 2006): 253-258.

McClelland, J. "Five Things an Economist thinks are Important in Analyzing the Domestic Production Deduction: What Accountants and Lawyers Should Know about Economists." *National Tax Journal* 59 No. 3 (September 2006): 579-584.

Riesz, S. and Fisher, R. "Small-Area Estimation of Health Insurance Coverage at the Sub-State Level: a Hierarchical Bayes Model." in *Proceedings of the American Statistical Association: Government Statistic Section*. (2006).

## 2005

Auten, G. "Capital Gains Taxation" in Joseph J. Cordes, Robert D. Ebel and Jane G. Gravelle, eds., *The Encyclopedia of Taxation and Tax Policy*, Second Edition. Washington D.C.: Urban Institute Press, 2005.

Brazell, D.W. "Inventory Accounting," in Joseph J. Cordes, Robert D. Ebel and Jane G. Gravelle, eds., *The Encyclopedia of Taxation and Tax Policy*, Second Edition. Washington D.C.: Urban Institute Press, 2005.

Brazell, D., Brown, J., and Warshawsky, M. "Tax Issues and Life Care Annuities," in John Ameriks and Olivia S. Mitchell, eds. *Recalibrating Retirement Spending and Saving*. Oxford University Press, 2005.

Carroll, R. and Joulfaian, D. "Taxes and Corporate Giving to Charity." *Public Finance Review* 33 No. 3 (May 2005): 300-317.

Gillette, R., Holtzblatt, J., and Lin, E. "What Gives Rise to Changes in Marriage Penalties and Bonuses: A Panel Model Approach." in *Proceedings of the 98th Annual Conference of the National Tax Association*, (November 2005).

Grubert, H. "Tax Credits, Source Rules, Trade, and Electronic Commerce: Behavioral Margins and the Design of International Tax Systems." *Tax Law Review* 58 No. 2 (December 2005): 149-190.

Joulfaian, D. "Choosing Between Gifts and Bequests: How Taxes Affect the Timing of Wealth Transfers." *Journal of Public Economics* 89 Nos. 11-12, (December 2005): 2069-2091 and NBER No. 11025.

Joulfaian, D. "The Federal Estate and Gift Tax," *The Encyclopedia of Taxation and Tax Policy*, Second Edition. The Urban Institute Press, Washington DC: 2005.

Lin, E. "Health Insurance Coverage and Reemployment Outcomes among Older Displaced Workers," *Contemporary Economic Policy* 23 No. 4 (October 2005): 529-544.

Louie, H. "A First Look at the Book-Tax Differences in the Foreign-Source Income of U.S. Multinational Companies." In *Proceedings of the 98th Annual Conference of the National Tax Association*, 138-144, (November 2005).

Louie, H. "Income Tax Treaties—Bilateral Agreements to Reduce Tax-Related Barriers to Cross-Border Investments" in Joseph J. Cordes, Robert D. Ebel, and Jane G. Gravelle., eds., *The Encyclopedia of Taxation and Tax Policy*, Second Ed. Washington, D.C.: Urban Institute Press, 2005.

McDonald, M. "Corporate Taxable Income," in Joseph J. Cordes, Robert D. Ebel and Jane G. Gravelle, eds., *The Encyclopedia of Taxation and Tax Policy*, Second Edition. Washington, D.C.: Urban Institute Press, 2005.

Mackie, J. "The Uncertain Effects of Corporate Tax Integration in an Open Economy." in *Proceedings of the Second Annual Conference on Taxation*. Coimbra, Portugal: University of Coimbra, (2005).

## 2004

Bershadker, A. and Brashares, E. "Use of the Federal Empowerment Zone Employment Credit for Tax Year 1997: Who Claims What?" SOI Bulletin, 23, No. 4 (Spring 2004): 171-186.

Brady, P. and Lin, E. "Employment-Based Health Insurance and Pension Benefits: Trends and Inequalities in Accessibility and Participation, 1987-2001." Journal of Income Distribution No 12:3-4 (Fall-Winter, 2004): 79-107.

Gillette, R., Holtzblatt, J., and Lin, E. "Marriage Penalties and Bonuses: A Longer-Term Perspective." In Proceedings of the 97th Annual Conference of the National Tax Association, 468-478, (November 2004).

Grubert, H. "The Tax Burden on Cross-Border Investment: Company Strategies and Company Responses" in Peter Birch Sorenson, ed., Measuring the Tax Burden on Capital and Labor, MIT Press, CESifo Seminar Series, 2004.

Grubert, H. and Mutti, J. "Empirical Asymmetries in Foreign Direct Investment and Taxation." Journal of International Economics 62 (March 2004): 337-358.

Holtzblatt, Janet and Janet McCubbin, "Tax Administrative Issues Affecting Low-Income Filers," in The Crisis in Tax Administration, Henry Aaron and Joel Slemrod, ed., Brookings Institution, 2004.

Joulfaian, D. "Gift Taxes and Lifetime Transfers: Time Series Evidence." Journal of Public Economics 88 Nos. 9-10 (August, 2004): 1917-1929.

Joulfaian, D. and McGarry, K. "Estate and Gift Tax Incentives and Inter Vivos Giving." National Tax Journal (June, 2004): 429-444.

Joulfaian, D. and Rider, M. "Errors in Variables and Estimated Price Elasticities for Charitable Giving." National Tax Journal (March, 2004): 25-43.

Olson, C.A. and Ackerman, D. "Money Matters: Returns to School Quality throughout a Career." CDE Working Paper No. 2004-19, Center for Demography and Ecology, University of Wisconsin-Madison, Madison, WI. (2004).

## 2003

Altshuler, R. and Grubert, H. "Repatriation Taxes, Repatriation Strategies and Multinational Financial Policy." Journal of Public Economics (January, 2003): 73-107.

Brady, P., Cronin, J.A., and Houser, S. "Regional Differences in the Utilization of the Mortgage Interest Deduction." Public Finance Review 31 No. 4 (July 2003): 327-366.

Carroll, R., Hassett, K.A., and Mackie, J. "The Effect of Dividend Tax Relief on Investment Incentives." National Tax Journal 56 No. 3 (September, 2003): 629-651.

Cilke, J., Cronin, J.A., Holtzblatt, J., Hunter, G., McCubbin, J., and Nunns, J. (2003, November). "Treasury's New Panel for Tax Analysis." In Proceedings of the 96th Annual Conference of the National Tax Association, 379-390, (November 2003).

Eiler, J.R. and Hrung, W.B. "Federal Tax Benefits for Child Care: Progressivity over Time, EGTRRA, and the Alternative Minimum Tax." *Topics in Economic Analysis and Policy* 3 No. 1 (November 2003):

Grubert, H. "Intangible Income, Intercompany Transactions, Income Shifting and the Choice of Location." *National Tax Journal* 56 No. 1, Part 2 (March 2003): 221-242.

Haveman, R., Bershadker, A., and Schwabish, J. *Human Capital in the United States from 1975 to 2000: Patterns of Growth and Utilization*. Kalamazoo, MI: The Upjohn Institute for Employment Research, 2003.

Holtzblatt, J. and McCubbin, J. "Whose Child Is It Anyway? Simplifying the Definition of a Child." *National Tax Journal*, (September, 2003): 701-718.

Jaquette, S., Knittel, M., and Russo, K. "Recent Trends in Stock Options," (March, 2003).

Johnson, C. and Mackie, J. "The Allocational Benefits from Reducing the Double Tax on Income from Corporate Investment." In *Proceedings of the 96th Annual Conference of the National Tax Association*, 252-258, (November 2003).

Kitchen, J. "Observed Relationships between Economic and Technical Receipts Revisions in Federal Budget Projections," *National Tax Journal*, Vol. 56, No.2, (June, 2003): 337-353.

Kitchen, J. and Monaco, R. "Real-Time Forecasting in Practice," *Business Economics*, Vol. 38, No. 4, (October, 2003).

Knittel, M. "Corporate Average Tax Rates: Overview and Recent Trends." In *Proceedings of the 96th Annual Conference of the National Tax Association*, 240-251, (November 2003).

## **2002**

Auten, G., Seig, H., and Clotfelter, C. "Charitable Giving, Income Taxes: An Analysis of Panel Data." *American Economic Review* 92 No. 1 (March, 2002): 371-382.

Haveman, R. and Bershadker, A. "Alternative Concepts for the Measurement of Children's Poverty: Review, Assessment and a New Approach" in A. Kahn, and S.B. Kamerman eds., *Beyond Child Poverty: The Social Exclusion of Children*, New York, NY: The Institute for Child and Family Policy at Columbia University, 2002.

Kiefer, D., Carroll, R., Holtzblatt, J., Lerman, A., McCubbin, J., Richardson, D., and Tempalski, J. "The Economic Growth and Tax Relief Reconciliation Act of 2001: Overview and Assessment of Effects on Taxpayers." *National Tax Journal* (March, 2002): 89-117, <http://www.ntanet.org/tax-resources/ntj-full-text-articles.html>.

Power, L. and Rider, M., "The Effect of Tax Based Savings Incentives on the Self Employed", *Journal of Public Economics*, Vol. 85, No. 1 (July, 2002): 33-52.

## **2001**

Lin, E. "Information, Neighborhood Characteristics, and Home Mortgage Lending," 2001. *Journal of Urban Economics*, 49(2): 337-355.



- Altshuler, R. and Grubert, H. "Where Will They Go if We Go Territorial? Dividend Exemption and the Location Decision of U.S. Multinational Corporations." *National Tax Journal* 54 No. 4 (December, 2001): 787-809.
- Auten, G. and Joulfaian, D. "Bequest Taxes and Capital Gains Realizations." *Journal of Public Economics* 81 No. 2 (August 2001): 213-229.
- Auten, G. and McClelland, J. "Giving to the Limit? The Charitable Contributions of Corporations" in *Proceedings of the 94th Annual Conference of the National Tax Association*, (November 2001): 246-55.
- Brady, P., Cronin, J.A., and Houser, S. "Regional Differences in the Utilization of the Mortgage Interest Deduction," (August, 2001).
- Carlson, C. "Who Pays the Corporate Alternative Minimum Tax? Results from Corporate Panel Data for 1987-1998." In *Proceedings of the 94th Annual Conference of the National Tax Association*, 349-356, (November 2001).
- Grubert, H. "Enacting Dividend Exemption and Tax Revenue." *National Tax Journal* 54 No. 4 (December, 2001): 811-827.
- Grubert, H. "Tax Planning by Companies and Tax Competition by Governments: Is there Evidence of Changes in Behavior?" in J. R. Hines Jr., ed., *International Taxation and Multinational Activity*, Chicago, IL: University of Chicago Press, 2001.
- Grubert, H., and Mutti, J. *Taxing International Business Income: Dividend Exemption versus the Current System*. The AEI Press. Washington, DC: American Enterprise Institute, 2001.
- Haveman, R. and Bershader, A. "The Inability to be Self-Reliant as an Indicator of Poverty: Trends for the U.S., 1975-97." *Review of Income and Wealth* (September, 2001): 335-360
- Haveman, R., Buron, L., and Bershader, A. "Patterns of Foregone Potential Earnings among Working Age Males 1975-1992" in G. Wong, and G. Picot. eds., *Working Time in Comparative Perspective Volume 1*, Kalamazoo, MI: The Upjohn Institute for Employment Research, 2001.
- Jaquette, S., Knittel, M., and Russo, K. "Stock Options and Federal Tax Receipts: Recent Evidence." In *Proceedings of the 94th Annual Conference of the National Tax Association*, 228-236, (November 2001).
- Joulfaian, D. "Charitable Giving in Life and at Death" in W.G. Gale, and J. Slemrod (Eds.), *Rethinking Estate and Gift Taxation* (pp. 350-374), Washington, DC: Brookings Institution, 2001.
- Joulfaian, D. "Choosing Between an Income Tax and a Wealth Transfer Tax." *National Tax Journal*, (September, 2001): 629-643.
- Joulfaian, D. and Richardson, D. "Who Takes Advantage of Tax-Deferred Saving Programs? Evidence from Federal Income Tax Data." *National Tax Journal* (September, 2001): 669-688.
- McCubbin, Janet. "EITC Noncompliance: The Determinants of the Misreporting of Children," in *Making Work Pay, The Earned Income Tax Credit and Its Impact on America's Families*, Bruce D. Meyer and Douglas Holtz-Eakin, ed., Russell Sage Foundation, 2001.
- Tempalski, J. "The Impact of the 2001 Tax Bill on the Individual AMT." In *Proceedings of the 94th Annual Conference of the National Tax Association*, 340-348, (November 2001).

## Staff Presentations

### 2019

Auten, G. and Splinter, D. “Top 1 Percent Income Shares: Comparing Estimates Using Tax Data.” Paper presented at the American Economic Association Conference (January 2019).

### 2018

Auten, G., Armour, P., Burkhauser, R., and Larrimore, J. “Recent Trends in Top Income Shares Using More Comprehensive Income Including Accrued Capital Gains” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Cole, A. “Conveying New Information on Mortgages in the U.S.” presented at the 111th Annual Conference of the National Tax Association (November 2018).

Born, N., and Looney, A. “The Tax Expenditure for Tax Exempt Organizations.” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Born, N., and Looney, A. “The Tax Expenditure for Tax Exempt Organizations.” Paper presented at the 111th Annual Conference of the National Tax Association (November 2018).

Isen, A., Lurie, I., Ramnath, S., and Sacks, D. “Effects of the Premium Tax Credit on Health Insurance Coverage” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Isen, A., Homonoff, T., Goldin, J., Javaid, R., and Schafer, B. “Can IRS Move Paper Filers to Assisted Tax Preparation” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Klemens, Ben “Valuing Patents and Trademarks in Complex Production Chains” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Lim, K., Miller, A., Risch, M., and Wilking, E. “Independent Contractor or Employee? The Changing Relationship between Firms and Their Workforce and Potential Consequences for the U.S. Income Tax” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Miller, Corbin “The Intergenerational Impact of Cigarette Taxes on Smoking Initiation” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Smith, M., Seegert, N., Patel E., and Hines, J. “Best of the Bunch? An Exploration of New Methods for Estimating Tax Elasticities” Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

### 2017

Armour, P., Auten, G., Burkhauser, R., and Larrimore, J. “Recent Trends in U.S. Top Income Shares in Tax Record Data Using More Comprehensive Measures of Income Including Accrued Capital Gains.” Paper presented at APPAM (Fall 2017).

Brown, D., Lurie, I., and Pearce, J. Health Insurance Coverage from Forms 1095-A/B/C” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Cronin, J., and Eiler, J. “A Note on the Correlation between Income and Wealth for Taxable Estates” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Cronin, J. and Power, L. “The OTA Distributional Tax Model: Split of Labor and Capital Income and Tax Incidence for Pass-through Entities,” presented at Distributional Tax Analysis Conference (September 2017).

Kawano, L., Weber, C., and Whitten, A. “Estimating the Elasticity of Broad Income for High-Income Taxpayers.” Paper presented at the 2017 Georgetown Center for Economic Research Biennial Conference (May 2017) and at the 2017 Office of Tax Analysis Research Conference (September 2017).

McCubbin, J., Goldin, J., and Lurie, I. “Does IRS Outreach Have an Impact on Health Insurance Take-up: Lessons from Mailing the Uninsured” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Mortenson, J., Schramm, H., and Whitten, A. “The Absence of Income Effects at the Onset of Child Tax Benefits.” Paper presented at the 2017 National Tax Association Annual Meeting (November 2017).

Ramnath, S., Tong, P., and Fadlon, I. “Mortality Risk and Household Insurance in the U.S.” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Smith, M., Yagan, D., Zidar, O., and Zwick, E. “Capitalists in the 21st Century” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Stevens, M., Skimmyhorn, B., Kawano, L., and Sacerdote, B. “On the Determinants of Young Adult Outcomes: An Examination of Random Shocks to Children in Military Families” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Troland, E., and Figinski, T. “Before the War on Poverty: Impact of Union Hospitals on Health” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Whitten, A., Schramm, H., and Mortenson, J. “Estimating the Income Effects Associated with Child Tax Benefits” Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

## **2016**

Cooper, M., Klemens, B., Smith, M. “Corporations and their Subsidiaries.” Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Cronin, J., Hawkins, H., Horowitz, J., Johnson, C., Konda, L., Yuskavage, A. “Issues in Implementing a Carbon Tax.” Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Cronin, J., Fullerton D., and Sexton S. “Energy Tax Rebates and Redistribution,” presented at NBER Energy Policy Tradeoffs between Economic Efficiency and Distributional Equity (EPTf16) (September 2016).

Cronin, J., Fullerton D., and Sexton S. “Energy Tax Rebates and Redistribution,” presented in Boston, Massachusetts at NBER pre-conference on Energy Policy and Tradeoffs (April 2016).

Hunter, G. “Analysis of Employer-Provided Health Insurance.” Presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Jackson, E., Looney, A., and Ramnath, S. “Alternative Work Arrangements: Tax Policy Issues Related to Worker Classification, Benefit Coverage and Tax Compliance.” Presented at the Office of Tax Analysis Research Conference (September 2016).

Klemens, B. “IP Boxes.” Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Lim, K., Michelmore, K. “The EITC and Self-Employment among Married Mothers.” Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Lim, K. “Self-Employment, Workplace Flexibility, and Maternal Labor Supply: A Life-Cycle Model.” Paper presented at the Southern Economic Association Conference (November 2016).

Lurie, I. and McCubbin, J. “What Can Tax Data Tell Us About the Uninsured?” Paper presented at the National Tax Association 46<sup>th</sup> Annual Spring Symposium (May 2016).

McClelland, J., Patel, E. “Where’s the Cash? What Would a U.S. Cash Flow Tax Look Like.” Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Mortenson, J., Schramm, H., and Whitten, A. “The Effects of Required Minimum Distribution Rules on Withdrawals from Traditional IRAs.” Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

## **2015**

Lin, E. and Tong, P. “Using Administrative Tax Data to Estimate Work Participation and Earnings Elasticities of Married Couples,” presented at the National Tax Association Annual Conference on Taxation (November 2015).

Auten, G., Gee, G., and Turner, N. “Measuring Income Mobility of Children and Parents Over 25 Years.” Paper presented at the 2015 American Economic Association (January 2015).

Auten, G., Splinter, D., and Sullivan J. “Use of Tax Data to Measure Income Inequality and Mobility.” Presentation at the 108th Annual Conference on Taxation of the National Tax Association (November 2015).

Lurie, I. “Medicaid as an Investment in Children: What is the Long-Term Impact on Tax Receipts?” Paper presented at the Tax Economist Forum, (March 2015).

## **2014**

Lin, E. and Tong, P. “Effects of Marriage Penalty Relief Tax Policy on Marriage Taxes and Marginal Tax Rates of Cohabiting Couples,” presented at the National Tax Association Annual Conference on Taxation (November 2014).

Ackerman, D., Cronin, J.A. and Turner, N. “Improving Form 1098-T: How a Revised Form Could Increase Take-Up, Improve Compliance and Lower Taxpayer Burden.” Paper presented at Advancing Tax Administration: An IRS-TPC Research Conference (June 2014), <http://www.irs.gov/pub/irs-soi/14resconimprovform1098t.pdf>.

Auten, G., Joulfaian, D., and Mookerje, R. “Recent trends in Like-kind Exchanges.” Paper presented at the National Tax Association Annual Conference on Taxation (November 2014).

## 2013

Auten, G. and Kawano, L. "How High-Income Taxpayers Respond to Tax Rates Increases: Evidence from the 1993 Tax Act." Paper presented at the 2013 Allied Social Science Associations Annual Meeting (January 2013).

Brashares, E. and O'Keefe, S. "Indian Tribal Government Access to Tax-Exempt Bond Financing." Paper presented at the Annual Meeting of the American Economic Association, (January 2013).

Brashares, E. and Stevens, M. "The Rise of Sub-S Banks and the Resulting Fall of Corporate Tax Revenues," Paper presented at the 106th National Tax Association Annual Conference on Taxation, (November 2013).

Lurie, I. and Pearce, J. "Who Pays Taxes? A Dynamic Perspective." Paper presented at the Annual Association for Public Policy Analysis and Management Research Conference, (November 2013) and the National Tax Association Annual Tax Conference. (November 2013).

## 2012

Lin, E. and Tong, P. "Marriage Penalty Relief Tax Policy, Marriage Taxes, and Marginal Tax Rates—Evidence from Cohabiting Couples," presented at the Association for Public Policy Analysis and Management Fall Research Conference (November 2012).

Ackerman, D., Gee, G., and Holtzblatt, J. "The Effect of the Recent Recession on EITC Claims." Paper presented at the 105th National Tax Association Annual Conference on Taxation, (November, 2012).

Contos, G, Guyton, J. Langetieg, P., Lerman, A., and Nelson, S. "Taxpayer Compliance Costs for Corporations and Partnerships: A New Look." Paper presented at Annual Internal Revenue Service Research Conference (2012).

Gleason, S., and Tong, P. "The Nontaxable Combat Pay Election and the Earned Income Tax Credit." Paper presented at the New Research on Tax Administration: An IRS-TPC Conference (2015) and the American Economic Association Annual Conference, (January 2012).

Jackson, O. and Kawano, L. "Do Increases in Subsidized Housing Reduce the Incidence of Homelessness? Evidence from the Low-Income Housing Tax Credit" Paper presented at the 104th Annual Conference of the National Tax Association (November 2011) and the Allied Social Science Association Annual Conference, (January 2012).

Kitchen, J. "Real-Time Forecasting Revisited: Letting the Data Decide." Paper presented at the 2012 Annual Meeting for the National Association for Business Economics, New York (October 2012).

Lurie, I. "Did State Level Reform of the Non-Group Health Insurance Market Affect the Decision to be Self-Employed?" Paper presented at the Allied Social Science Association Annual Conference (January 2012), the Annual Association for Public Policy Analysis and Management Research Conference, (November 2011) and at the Institute of Government and Public Affairs at the University of Illinois, (February 2011).

Lurie, I. and Pearce, J. "ACA Income Eligibility for Medicaid and the Exchange Subsidy: Comparing CPS and Administrative Tax Data." Paper presented at the Annual Association for Public Policy Analysis and Management Research Conference, Baltimore, MD (November 2012).

Lurie, I. and Ramnath, S. "Defined Contribution Tax Expenditures: Measuring the Costs and Benefits." Paper presented at the Employee Benefit Research Institute Policy Forum, Washington, DC (May 2012).

McDonald, M. "Location Savings in Competitive Markets." Paper presented at the 2012 Max Planck Institute for Tax Law and Public Finance Conference on Intangibles and Transfer Pricing, Munich, Germany, (July 2012).

Pearce, J. and Lurie, I. "Are Capital Gains Realization Dynamics in the Great Recession Different than the Early 2000s Recession? A Markov Chain Analysis Using Tax Data." Paper presented at the National Tax Association Annual Tax Conference, (November 2012) and the Annual Association for Public Policy Analysis and Management Research Conference, (November 2012).

Turner, N. "Do Students Profit from For-Profit Education? Estimating the Returns to Postsecondary Education with Tax Data." Paper presented at the Annual Meeting of the American Economic Association, (January 2012) and the 104th National Tax Association Annual Conference on Taxation, (November 2011).

## **2011**

Cronin, J., Lin, E., and DeFilippes, P. "Effects for Adjusting Distribution Tables for Family Size," presented at the National Tax Association Annual Spring Symposium (May 2011).

Lin E., and Tong, P. "Marriage and Taxes: What Can we Learn from Tax Returns Filed by Cohabiting Couples," presented at the National Tax Association Annual Spring Symposium (May 2011).

Brashares, E., Kitchen, J., Knittel, M., and Silverstein, G. "The VAT Small Business Exemption in the United States." Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Cole, A. "Christmas in August: Prices and Quantities during Sales Tax Holidays." Paper presented at the NBER Behavioral Response to Taxation/Public Economics Program Meeting, (October 2009).

Cole, A and Lovenheim, M. "The Incidence of the First-Time Home Buyer Tax Credit." Paper presented at the 104th National Tax Association Annual Conference on Taxation (November 2011).

Cole, A. and N Turner. "The Distributional and Revenue Consequences of Reforming the Mortgage Interest Deduction." Paper presented at the 41st Annual Spring Symposium of the National Tax Association, (May 2011).

Cronin, J.A., Ackerman, D., Bershader, A., Turner, N. "Promoting College Affordability: A Study of the American Opportunity Tax Credit and the Federal Pell Grant Program." Paper presented at the 104th National Tax Association Annual Conference on Taxation (November 2011).

Foertsch, T., Johnson, C., Rector, R., and Yuskavage, A. "Industry-Level Implications of a Carbon Tax." Paper presented at the Southern Economic Association Annual Conference (November, 2011).

Gleason, S., and Tong, P. "To Include or Not to Include? The Optimal Use of Combat Pay in the Earned Income Tax Credit." Paper presented at the Association for Public Policy Analysis and Management Annual Fall Conference, (November 2011).

Holtzblatt, J., and Ackerman, D. "Alternative Methods of Providing the EITC in Real Time." Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Kawano, L., and LaLumia, S. "How Income Changes During Unemployment: Evidence from Tax

Return Data.” Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Kawano, L., Ramnath S., and Tong, P.K. "A Re-Balancing Act? Understanding Patterns in Refunds and Balances Due" Paper presented at the Allied Social Science Association Annual Conference, (January 2012) and Annual Association for Public Policy Analysis and Management Research Conference, (November 2011).

Kawano, L., Ramnath, S., and Tong, P. “Tax Overwithholding a Response to Income Uncertainty? Evidence from Tax Panel Data.” Paper presented at the Association for Public Policy Analysis and Management Annual Fall Conference, (November 2011).

Kitchen, J. “Can the World Finance the United States Debt?” presentation at “Defusing the Debt Bomb: Economic and Fiscal Reform,” Paper presented at the conference at the James A. Baker III Institute for Public Policy, (October 2011).

Kitchen, J., and Knittel, M. “Business Use of Bonus Depreciation: Evidence from Tax Data, 2001-2009,” Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Lin, E., Leibel, K., and McCubbin, J. “What More Can We Learn about EITC Noncompliance?” Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Lurie, I., and Ramnath, S. “Defined Contribution Tax Expenditures: Measuring the Costs and Benefits.” Paper presented at the 41st Annual Spring Symposium of the National Tax Association, (May 2011).

Mackie, J. “Long-Term and Short-Term Revenue Effects from Changing Tax Depreciation Allowances.” Paper presented at the 104th Annual Conference of the National Tax Association, (November 2011).

Power, L., Cronin, J.A., Lin, E. and Cooper, M. “A Revised Methodology for Distributing the Corporate Income Tax.” Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Ramnath, S. “Measuring the Response to the Saver’s Credit: Evidence from the Universe of U.S. Tax Returns.” Paper presented at the 104th National Tax Association Annual Conference on Taxation (November 2011).

Tong, P. and Gleason S. “The Nontaxable Combat Pay Election and the Earned Income Tax Credit.” Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Turner, N. “Do Students Profit from For-Profit Education? Estimating the Returns to Postsecondary Education with Tax Data.” Paper presented NBER Public Economics Meeting, (November 2011).

## **2010**

Johnson, C. and Foertsch, T. “An Analysis of a Carbon Tax with Revenue Recycling Using an Overlapping Generations Model of the US Economy.” Paper presented at the Annual Meeting of the Allied Social Science Associations, (January 2010).

Lurie, I. “Did Tightening Regulations in the Non-Group Health Insurance Market Affect the Decision to be Self-Employed?” Paper Presented at the 103rd National Tax Association Annual Conference on Taxation, (November 2010).

Lurie, I “The Impact of Insurance Subsidies on Self-Employment: Do State Individual Health Insurance Regulations Matter?” Paper Presented at the Biennial Conference of the American Society of Health Economists, (June 2010) and the Allied Social Science Association Annual Conference, (January 2010).

Turner, N. “The Economic Impact of Tax-Based Federal Student Aid.” Paper presented at The 103rd Annual Conference of the National Tax Association, (November 2010).

## **2009**

Ackerman, D., Holtzblatt, J., and Masken, K. “The Pattern of EITC Claims over Time: A Panel Data Analysis”, Paper presented at Annual Internal Revenue Service Research Conference, (July 2009), <http://www.irs.gov/pub/irs-soi/09resconpatterneitc.pdf>.

Bull, N., Nelson, S., and Fisher, R. “Characteristics of Business Ownership, Part I: Overview of Passthrough Entities and Evidence on S corporation Ownership from Linked Data.” Paper presented at 102nd National Tax Association Annual Conference on Taxation, (November 2009).

Contos, G., Guyton, J. Langetieg, P. and Nelson, S. “Taxpayer Compliance Costs for Small Businesses: Evidence from Corporations, Partnerships, and Sole Proprietorships.” Paper presented at the 102nd National Tax Association Annual Conference on Taxation (2009).

Lurie, I. “The Effect of Health Insurance Premium Subsidies on Entry into and Exit from Self-Employment.” Paper presented at the NBER Public Economics Program Meeting, (October 2009).

Lurie, I. “The Impact of Insurance Subsidies on Self-Employment: Do State Individual Health Insurance Regulations Matter?” Paper Presented at the 102nd National Tax Association Annual Conference on Taxation, (November 2009) and the Annual Association for Public Policy Analysis and Management Research Conference, (November 2009).

McCubbin, J. “Tax Incentives for Health Insurance.” Presented at Getting More from Tax Incentives, Brookings Urban Tax Policy Center, (May 2009), [http://www.taxpolicycenter.org/events/events\\_051909.cfm](http://www.taxpolicycenter.org/events/events_051909.cfm).

McDonald, M. “Income Shifting from Transfer Pricing: Further Evidence from Tax Return Data.” Paper presented at the 2009 meeting of the International Tax Policy Forum, (February 2009).

Pearce, J. “The Effect of the AJCA 2004 Itemized Sales Tax Deduction.” Paper presented at The Annual Meetings of the American Economic Association, (January 2009)

## **2008**

Altshuler, R. and Grubert, H. “Formula Apportionment: Is it better than the Current System and Are There Better Alternatives?” Paper presented at a conference on Mobility and Tax Policy at the University of Tennessee, (October 2008).

Auten, G. and Wilson, J. “Sales of Capital Assets Data for Tax Years 1999 to 2005.” Presented at the Federation of Tax Administrators Conference on Revenue Estimation and Tax Research, (September 2008).

Heim, B. and Lurie, I. “The Effect of Health Insurance Premium Subsidies on Entry into and Exit from Self-Employment.” Paper presented at The Society of Government Economists (SGE) Conference (June 2008) and at 101th National Tax Association Annual Conference on Taxation, (November 2008).



## **2007**

Brazell, D., Brown, J. and Warshawsky, M. "Tax Issues and Life Care Annuities." Paper presented at The Wharton School 2007 Symposium: Managing Retirement Payouts: Positioning, Investing and Spending Assets, (April 2007).

Cronin, J.A. "The U.S. Treasury's Distributional Analysis Methodology," Paper presented to Working Party 2 on Tax Policy Analysis and Tax Statistics of the Committee on Fiscal Affairs, Organization of Economic Cooperation and Development in Paris, (November 2007).

Cronin, J.A., Ackerman, D., Cooper, M., Gee, G., and Nunns, J., "Tax Share Dynamics" Paper presented at the Annual Meeting of the American Economic Association, (January 2007).

## **2006**

Kitchen, J. "Sharecroppers or Shrewd Capitalists? Projections of the U.S. Current Account, International Income Flows, and Net International Debt." Paper presented at the 2006 Annual Meeting of National Association for Business Economics, (September 2006).

Joulfaian, D. and Toma, K. "Taxes and Tax Preferred Retirement Arrangements of Entrepreneurs." Paper presented at the Allied Social Science Association Annual Conference, (January 2006).

Lin, E. "Job Loss and Retirement Fund Distributions among Older Workers," Paper presented at The Society of Labor Economists Annual Meetings, (May 2006).

## **2005**

Auten, G. "What Are Taxpayers Deducting? New Evidence on Non-Cash Charitable Donations." Paper presented at The 98th National Tax Association Annual Conference on Taxation, (November 2005).

Auten, G. and Joulfaian, D. "Taxes and Capital Gains Realizations: Evidence from a Long Panel." Paper presented at the Annual Meeting of the American Economic Association, (January 2005).

Brady, P. and Lin, E. "Explaining Trends in Employment-Based Health Insurance and Pension Benefits, 1987-2001." Paper presented at The Society of Labor Economists Annual Meetings, (June 2005).

Johnson, C. "Portfolio Allocation in a General Equilibrium Model and the 'Dynamic' Scoring of Tax Reform." Paper presented at the National Bureau of Economic Research Behavioral Responses to Taxation/Public Economics Program Meeting, (April 2005).

## **2004**

Lerman, A. and Lee, P. "Evaluating the Ability of the Individual Taxpayer Burden Model to Measure Components of Taxpayer Burden: The Alternative Minimum Tax as a Case Study." Paper presented at Internal Revenue Service Research Conference, (2004).

## **2003**

Kitchen, J. and Monaco, R. "Real-Time Forecasting in Practice: The U.S. Treasury Staff's Real-Time GDP Forecast System". Presented at the 2003 annual meeting National Association for Business Economics (September 2003).

Lin, E. "Health Insurance Coverage among Older Displaced Workers." Paper presented at the Western Economics Association Annual Conference, (July 2003).

**2002**

Auten, G. "The Capital Gains Exclusion on Small Business Stock." Paper presented at the National Tax Association Meetings, (November 2002).

Bershadker, A. and Cronin, J.A. "Winners (and Losers?) In the Search for Higher Education Tax Subsidies." Paper presented at the Annual Meetings of the National Tax Association. (November 2002) and the Society of Government Economists Bi-Annual Meetings (2002).