

JOEL SLEMROD

CURRICULUM VITAE

Office: Office of Tax Policy Research
Stephen M. Ross School of Business
University of Michigan
701 Tappan Street
Ann Arbor, MI 48109-1234
(734) 936-3914
FAX (734) 936-8716
e-mail: jslemrod@umich.edu
Internet: <http://www.otpr.org>

Home: 1660 Arlington Blvd.
Ann Arbor, MI 48104

Department of Economics
205 Lorch Hall
University of Michigan
Ann Arbor, MI 48109-1220

Place and Date of Birth:

Newark, New Jersey - July 14, 1951

Citizenship:

United States of America

Education:

Harvard University, 1974-1979. Received Ph.D. Degree in 1980.

London School of Economics and Political Science, 1973-1974.

Princeton University, 1969-1973. Received A.B. Degree in 1973
(Summa cum laude).

Employment:

Professor of Business Economics and Public Policy, University of Michigan Business School, 1989-present.

Professor of Economics, Department of Economics, University of Michigan, 1989-present.

Director, Office of Tax Policy Research, University of Michigan Business School, 1987-present.

Visiting Professor of Law, Columbia Law School, 2007.

Adjunct Professor of Law, University of Michigan Law School, 2003-2004.

Associate Professor of Economics, Department of Economics, University of Michigan, 1987-1989.

Associate Professor of Business Economics and Public Policy, University of Michigan Business School, 1987-1989.

Associate Professor of Economics, University of Minnesota, 1985-1987.

Senior Staff Economist, Council of Economic Advisers, 1984-1985.

Assistant Professor of Economics, University of Minnesota, 1979-1985.

Research Assistant to Professor Martin Feldstein, Harvard University, 1977-1979.

Teaching Fellow, Harvard University, 1975-1977.

Intern, Office of Tax Analysis, U.S. Department of Treasury, Summer 1976.

Honors, Grants, and Fellowships:

Paul W. McCracken Collegiate Professorship, University of Michigan Business School, 1996-present.

Guest Professor, Southwestern University of Finance and Economics, Chengdu, China, 2008.

Grants from the American Tax Policy Institute, Bradley Foundation, and the National Science Foundation (Title: Conference on Privacy, Technology, and the Future of

- Taxation), 2007-2008.
- Grant from Smith Richardson Foundation (Title: Conference on Corporate Income Taxation), 2004-2006.
- Grants from The American Tax Policy Institute, Internal Revenue Service, and Smith Richardson Foundation (Title: Conference on the Crisis in Tax Administration), 2001-2004.
- Grants from The Ford Foundation and The Lynde and Harry Bradley Foundation (Title: Tax Competition and the Race to the Bottom), 1999-2002.
- Senior Fellow, Society of Fellows, University of Michigan, 2001-2005.
- Who's Who in Economics*, Third and Fourth Editions, 2003.
- Ig Nobel Prize in Economics, awarded by the Annals of Improbable Research to recognize research that “cannot or should not be reproduced,” for “Dying to Save Taxes: Evidence from Estate Tax Returns on the Death Elasticity;” award presented at Harvard University, October 4, 2001.
- Excellence in Education Award, University of Michigan College of Literature, Science, and the Arts, 1998.
- Grants from the The Lynde and Harry Bradley Foundation, The Ford Foundation, KPMG Peat Marwick Foundation, Russell Sage Foundation, and the Smith Richardson Foundation (Title: Conference on the Economic Consequences of Taxing the Rich), 1997-1998.
- Senior Faculty Research Award, University of Michigan Business School, 1995-1996.
- Jack D. Sparks Whirlpool Corporation Research Professorship in Business Administration, 1992-1994.
- Tax Foundation Research Grant (Title: The Cost to Business of Complying with Income Tax), 1992-1993.
- Bradley Foundation Grant (Title: Conference on Tax Progressivity), 1991-1993.
- National Science Foundation Research Grant (with Bruce Russett). (Title: Expectation of War and Individual Saving Behavior), 1989-1991.
- U.S.-Israel Binational Science Foundation Research Grant (with Shlomo Yitzhaki). (Title: What Can a Distributionally-Neutral, Revenue-Neutral Tax Reform Accomplish? A Quantitative Evaluation of Recent U.S. and Israeli Experience), 1989-

1991.

National Science Foundation Research Grant. (Title: Conference on the Deterrent Effect of Tax Law Enforcement), 1989-1990.

National Science Foundation Research Grant (with Suzanne Scotchmer). (Title: Aspects of Optimal Tax Enforcement Policy), 1986-1988.

James Barr Memorial Award for the Outstanding Paper in Public Policy. Presented by the Association for Public Policy and Management, 1985.

National Fellowship, The Hoover Institution at Stanford University, 1983-1984.

U.S.-Israel Binational Science Foundation Research Grant Award (with Shlomo Yitzhaki), 1982-1984.

National Tax Association-Tax Institute of America Doctoral Dissertation Award, Honorable Mention, 1980.

National Science Foundation Graduate Fellowship, 1973-1976.

Wolf-Balleisen Memorial Thesis Prize, Princeton University, 1973.

Phi Beta Kappa, Princeton University, 1973.

Keynote/Plenary Addresses and Named Lectures

Zeuthen Lectures, University of Copenhagen, October 29-31, 2008.

Condliffe Memorial Lecture, University of Canterbury, July 15, 2008.

Keynote address to the International Conference on Taxation Theory and Reform, Southwestern University of Finance and Economics, Chengdu, China, May 10, 2008. "Tax Systems of the World."

Razin Economic Policy Lecture, Georgetown University, April 9, 2008. "The Perfect Tax Storms of 2009, 2010, and 2011."

Keynote address to the International Tax Dialogue Conference on Taxation of SMEs, Buenos Aires, October 17-19, 2007. "The Role of Taxation and Tax Administration in the Sustainable Development of SMEs in the Economy."

Presidential address to the National Tax Association annual meeting, Boston, MA, November 17, 2006. "Why I Love My Job, and the NTA."

Sidney G. Winter Lecture in Accounting, University of Iowa, October 12-14, 2006. “The Economics and Accounting Perspectives in Taxation.”

Keynote address to the American Taxation Association annual meeting, Orlando, FL, August 9, 2004 “What Corporations Do, and What They Say They Do: Implications for Tax Policy and Tax Research.”

Erwin N. Griswold Lecture to the American College of Tax Counsel annual meeting, San Antonio, TX, January 25, 2003. “The Dynamic Tax Economist.”

University Service

Member, Executive Committee, Ross School of Business, 1991-1993, 1996-1998, 2003-2005, 2008-present.

Member, Committee on Sustainable Health Benefits, University of Michigan, 2008.

Member, University of Michigan Business School Research Committee, 1989-1991, 1998-2003, 2005-present. Chair, 2002-2003, 2005-2007.

Member, Graduate Admissions Committee, University of Michigan Department of Economics, 2009.

Graduate Placement Director, University of Michigan Department of Economics, 2002-2006.

Member, Provost’s Faculty Advisory Committee, University of Michigan, 2002-2005.

Member, Executive Committee, University of Michigan Department of Economics, 2001-2003.

Member, Committee on Health Insurance Premium Design, University of Michigan, 2003.

Chair, University of Michigan Business School Dean Search Advisory Committee, 2000-2001.

Chair, Business Economics Group, University of Michigan Business School, 1991-1992, 1995-1998.

Member, Search Committee for the Director of the State and Local Policy Center, School of Public Policy, 1999-2000.

Member, Advisory Board, University of Michigan Business School Society of Scholars, 1994-1995.

Member, Committee on Faculty Governance and Involvement, University of Michigan Business School, 1994-1995.

Member, Executive Committee, Institute of Public Policy Studies, The University of Michigan, 1991-1992.

Editorial Responsibilities

Co-editor, *Journal of Public Economics*, 2006-present.

Editor, *National Tax Journal*, 1992-1998.

Member, Editorial Board, *Journal of Public Economics*, 2004-2006.

Member, Editorial Advisory Board, *National Tax Journal*, 1998-present.

Member, Editorial Board, *Fiscal Studies*, 1996-present.

Associate Editor, *International Tax and Public Finance*, 1992-present.

Member, Editorial Board, *Public Finance Review*, 2003-present.

Member, Board of Associate Editors, *Finanzarchiv/Public Finance Analyses*, 2000-present.

Member, Editorial Board, *World Tax Journal*, 2008-present.

Member, Advisory Board for Public Economics Abstracts, *Electronic Journal*, 1996-present.

Member, Editorial Board, *e-Journal of Tax Research*, 2003-present.

Other Professional Activities

President, National Tax Association, 2005-2006, Vice President, 2004-2005, Second Vice President 2003-2004.

Member, Advisory Board and International Research Fellow, Oxford University Centre for Business Taxation, 2006-present.

Research Associate, National Bureau of Economic Research, 1985-present.

Member, Advisory Board, Tax Policy Center of the Urban Institute and Brookings Institution, 2002-present.

Consultant, Review of Australia's Future Tax System, 2008-present.

Consultant, International Finance Corporation, World Bank, 2006-present.

Member, State Capabilities Program, International Growth Centre, 2009-present.

Member, Program Committee, American Economic Association Annual Meeting, 2003 (Washington, D.C.); 2006 (Boston, MA).

Member, Executive Committee, International Seminar in Public Economics, 1993-2005.

Chair, American Economic Association Committee on Statistics, Subcommittee on Public Finance Statistics, 2004-2005.

Consultant, PricewaterhouseCoopers, 1998-1999, 2004-2005.

Co-Director, International Advisors Committee to Mission of Tax Reform, Colombia, 2001-2004.

Visiting Scholar, International Monetary Fund, July 2006.

Member, Congressional Budget Office Panel of Economic Advisers, 1996-2004.

Member, Internal Revenue Service Consultants' Panel for Statistics of Income, 1987-2004.

Instructor, International Monetary Fund Economics Training Program, 2005, 2007, 2008.

Consultant, Project to Evaluate the Norwegian Tax System, 2002-2003.

Member, Scientific Committee, 1993 International Institute of Public Finance Annual Conference, Berlin; 1995 Conference, Lisbon; 2003 Conference, Prague; 2004 Conference, Milan; and 2006 Conference, Paphos, Crete.

Member, Joint Committee on Taxation Revenue Estimating Advisory Board, 1995-2000, 2004-2006.

Consultant, National Institute of Public Finance and Policy (Delhi, India), 2000.

Consultant, Experts' Review of South Africa Tax Reform Commission Report, 1999.

Consultant, Marriott International, Inc., 1998.

Consultant, Internal Revenue Service Coordinated Examination Program, 1992-1998.

Instructor, Hong Kong Administrative Officers Development Program, 1997-1998.

Project Coordinator, Organisation for Economic Co-operation and Development Project on the Taxation of Foreign-Source Income, 1994-1996.

Coordinator, Academic Consultants' Group, Minnesota Tax Compliance Experiment Project (Winner of 1996 Award for Outstanding Research and Analysis in State Tax Administration from the Federation of Tax Administrators), 1993-1996.

Consultant, New Zealand Department of Treasury, 1993-1996.

Member, Program Committee, 1996 Winter Econometrics Society Meeting, San Francisco, CA.

Member, Brookings Panel on Economic Activity, 1994-1995.

Consultant, Price Waterhouse, 1990-1995.

Trustee, American Tax Policy Institute, 1993-1994.

Faculty Member, U.S. House of Representatives Committee on Ways and Means Annual Issues Seminar, Austin, TX, March 12-14, 1993.

Research Director, International Tax Policy Forum, 1992-1994.

Consultant, The World Bank, 1987, 1989-1992.

Project Coordinator, National Bureau of Economic Research Project on International Aspects of Taxation, 1987-1992.

Member, Conference Committee, Eighty-fifth Annual Conference on Taxation, National Tax Association, Salt Lake City, October 11-14, 1992.

Consultant, Merck & Co., 1990.

Consultant, Tax Analysts, Inc., 1987-1989.

Coordinator, Office of Tax Policy Research Consulting Mission to the Commission on Fiscal Reform of Portugal, 1987-1988.

Contractor, Office of Tax Analysis, U.S. Department of Treasury, 1983-1984, 1986-1988.

Member, Board of Directors of the Minnesota Economics Association, 1987.

Consultant, Canadian Department of Finance, 1985-1986.

Faculty Research Fellow, National Bureau of Economic Research, 1978-1985.

Consultant, Minnesota Tax Study Commission, 1984.

Consultant, Lincoln Institute of Land Policy, 1977.

Books:

Taxing Ourselves: A Citizen's Guide to the Great Debate Over Tax Reform, with Jon Bakija (Cambridge: MIT Press, 1996). Paperback edition published in 1998. Second edition published in 2000. Second edition paperback, 2001. Third edition, cloth and paperback, published in 2004. Fourth edition, cloth and paperback, 2008. Japanese language edition, published by Konnichisha of Tokyo, 2003. Chapter 1 reprinted in Simon James (ed.), *Taxation: Critical Perspectives on the World Economy*, Volume 2, London and New York: Routledge, 2002, pp. 3–19.

Taxing Corporate Income in the 21st Century, edited, with Alan Auerbach and James R. Hines Jr. (Cambridge: Cambridge University Press, 2007).

Behavioral Public Finance, edited, with Edward McCaffery (New York: Russell Sage Foundation, 2006).

Fiscal Reform in Colombia: Problems and Prospects, edited, with Richard Bird and James Poterba (Cambridge, MA: MIT Press, 2005). Also published as *Bases Para Una Reforma Tributaria Estructural en Colombia* (Bogota, Fedesarrollo, 2006).

The Crisis in Tax Administration, edited, with Henry Aaron (Washington, D.C.: Brookings Institution Press, 2004).

Rethinking Estate and Gift Taxation, edited, with William G. Gale and James R. Hines Jr. (Washington, D.C.: Brookings Institution Press, 2001).

Does Atlas Shrug? The Economic Consequences of Taxing the Rich, edited (Cambridge and New York: Harvard University Press and Russell Sage Foundation, 2000). Paperback edition, 2002.

Tax Policy in the Real World, edited (Cambridge: Cambridge University Press, 1999).

The Taxation of Multinational Corporations, edited (Boston: Kluwer Academic Publishers, 1996).

Tax Progressivity and Income Inequality, edited (Cambridge: Cambridge University Press, 1994). Paperback edition published in 1996.

Studies in International Taxation, edited, with Alberto Giovannini and R. Glenn Hubbard (Chicago: University of Chicago Press and National Bureau of Economic Research, 1993).

Why People Pay Taxes: Tax Compliance and Enforcement, edited (Ann Arbor: University of Michigan Press, 1992).

Do Taxes Matter? The Impact of the Tax Reform Act of 1986, edited (Cambridge: MIT Press, 1990).

Taxation in the Global Economy, edited, with Assaf Razin (Chicago: University of Chicago Press and National Bureau of Economic Research, 1990).

Articles:

“Tax Competition with Parasitic Tax Havens,” (with John D. Wilson), *Journal of Public Economics*, forthcoming.

“Playing with Fire: Cigarette Taxes and Competition from the Internet,” (with Austan Goolsbee and Michael Lovenheim), *American Economic Journal: Economic Policy*, forthcoming.

“Of Coase, Calabresi, and Optimal Tax Policy,” (with Kyle Logue), *Tax Law Journal*, forthcoming.

“Administration and Compliance,” (with Jonathan Shaw and John Whiting), in Institute of Fiscal Studies (ed.), *Dimensions of Tax Design: The Mirrlees Review*, Oxford University Press, 2009, forthcoming.

“Tax Policy and the Great Recession,” *National Tax Journal*, September 2009, forthcoming.

“Did the 2008 Tax Rebates Stimulate Spending?” (with Matthew D. Shapiro), *American Economic Review Papers and Proceedings*, May 2009, 99(2), pp. 374-379.

“War and Taxation: When Does Patriotism Overcome the Free-Rider Impulse?” (with Naomi Feldman), in Isaac William Martin, Ajay K. Mehrotra, and Monica Prasad (eds.) *The New Fiscal Sociology: Taxation in Comparative and Historical Perspective*. Cambridge University Press, 2009, pp. 138-154.

“What Does Tax Aggressiveness Signal? Evidence from Stock Price Reactions to News about Tax Aggressiveness,” (with Michelle Hanlon), *Journal of Public Economics*, February 2009, 93(1-2), pp. 126-141.

“Genes as Tags: Tax Implications of Widely Available Genetic Information.” (with Kyle

- Logue), *National Tax Journal*, December 2008, 61(4, Part 2), pp. 843-863.
- “Why Is Elvis on Burkina Faso Postage Stamps? The Commercialization of State Sovereignty,” *Journal of Empirical Legal Studies*, December 2008, 5(4), pp. 683-712.
- “Tax Law Changes, Income Shifting and Measured Wage Inequality: Evidence from India,” (with Jagadeesh Sivadasan), *Journal of Public Economics*, October 2008, 92(10-11), pp. 2199-2224.
- “The Economics of Workaholism: We Should Not Have Worked on This Paper,” (with Daniel Hamermesh). *The B. E. Journal of Economic Analysis and Policy – Contributions*, 2008.
- “Does It Matter Who Writes the Check to the Government? The Economics of Tax Remittance,” *National Tax Journal*, June 2008, 61(2), pp. 251-275.
- “Is Tax Reform Good for Business? Is a Pro-Business Tax System Good for America” in John W. Diamond and George R. Zodrow (eds.), *Fundamental Tax Reform: Issues, Choices, and Implications*, MIT Press, 2008, pp. 143-170.
- “The Economics of Earnings Manipulation and Managerial Compensation,” (with Keith Crocker), *The RAND Journal of Economics*, Winter 2007, 38(3), pp. 698-713.
- “Does the United States Tax Capital Income?” in Henry J. Aaron, Leonard E. Burman, and C. Eugene Steuerle (eds.), *Taxing Capital Income*, The Urban Institute Press, 2007, pp. 3-38.
- “An Empirical Examination of Corporate Tax Noncompliance,” (with Michelle Hanlon and Lillian Mills), in A. Auerbach, J. R. Hines Jr., and J. Slemrod (eds.), *Taxing Corporate Income in the 21st Century*.” Cambridge University Press, April 2007, pp. 171-210.
- “Estimating Tax Noncompliance with Evidence from Unaudited Tax Returns,” (with Naomi Feldman), *Economic Journal*, March 2007, pp. 327-352.
- “Cheating Ourselves: The Economics of Tax Evasion,” *Journal of Economic Perspectives*, Winter 2007, 21(1), pp. 25-48.
- “Putting Firms into Optimal Tax Theory,” (with Wojciech Kopczuk), *American Economic Review Papers and Proceedings*, May 2006, 96(2), pp. 130-134.
- “The Consequences of Taxation,” *Social Philosophy and Policy*, Summer 2006, 23(2), pp. 73-87. Also appears in Ellen Frank Paul, Fred D. Miller, and Jeffrey Paul (eds.), *Taxation, Economic Prosperity, and Distributive Justice*. Cambridge University Press, 2006.

- “The Role of Policy Misconceptions in Support for Regressive Tax Reform,” *National Tax Journal*, March 2006, 59(1), pp. 57-75.
- “Taxation and Big Brother: Information, Personalization, and Privacy in 21st Century Tax Policy,” *Fiscal Studies*, March 2006, 27(1), pp. 1-15.
- “Corporate Tax Evasion with Agency Costs,” (with Keith Crocker), *Journal of Public Economics*, September 2005, 89(9-10), pp. 1593-1610.
- “Do Trust and Trustworthiness Pay Off?” (with Peter Katuscak), *Journal of Human Resources*, Summer 2005, 40(3), pp. 621-646.
- “Denial of Death and Economic Behavior,” (with Wojciech Kopczuk), *Advances in Theoretical Economics*, 2005, 5(1), Article 1.
- “My Beautiful Tax Reform,” in Alan J. Auerbach and Kevin A. Hassett (eds.), *Toward Fundamental Tax Reform*, AEI Press, 2005, pp. 135-148.
- “The Limitations of Decentralized Redistribution: An Optimal Taxation Approach” (with Wojciech Kopczuk and Shlomo Yitzhaki), *European Economic Review*, June 2005, 49(4), pp. 1051-1079.
- “The Etiology of Tax Complexity: Evidence from U.S. State Income Tax Systems,” *Public Finance Review*, May 2005, 33(3), pp. 279-299.
- “Tax Administration in Colombia,” (with Jaime Vasquez), in R. Bird, J. Poterba, and J. Slemrod (eds.) *Fiscal Reform in Colombia: Problems and Prospects*, MIT Press, 2005, pp. 139-152. Also published as *Bases Para Una Reforma Tributaria Estructural en Colombia* (Bogota, Fedesarrollo, 2006).
- “The Economics of Corporate Tax Selfishness,” *National Tax Journal*, December 2004, 57(4), pp. 877-899.
- “Toward a Consumption Tax, and Beyond” (with Roger Gordon, Laura Kalambokidis, and Jeffrey Rohaly), *American Economic Review Papers and Proceedings*, May 2004, 94(2), pp. 161-165.
- “The Feldstein Elasticity,” *Proceedings of the Ninety-Sixth Annual Conference on Taxation*, 2004, pp. 130-135.
- “A New Summary Measure of the Effective Tax Rate on Investment” (with Roger Gordon and Laura Kalambokidis), in Peter Birch Sørensen (ed.), *Measuring the Tax Burden on Capital and Labor*, MIT Press, 2004, pp. 99-128.

- “Do We Now Collect Any Revenue from Taxing Capital Income?” (with Roger Gordon and Laura Kalambokidis), *Journal of Public Economics*, April 2004, 88(5), pp. 981-1009.
- “Small Business and the Tax System,” in H. Aaron and J. Slemrod (eds.) *The Crisis in Tax Administration*, Brookings Institution Press, 2004, pp. 69-101.
- “Are Corporate Tax Rates, or Countries, Converging?” *Journal of Public Economics*, June 2004, 88(6), pp. 1169-1186.
- “Public Disclosure of Corporate Tax Return Information: Accounting, Economics and Legal Issues,” (with David Lenter and Douglas Shackelford), *National Tax Journal*, December 2003, 56(4), pp. 803-830.
- “Did the 2001 Tax Rebate Stimulate Spending? Evidence from Taxpayer Surveys,” (with Matthew Shapiro); in J. Poterba (ed.) *Tax Policy and the Economy* 17, MIT Press and the National Bureau of Economic Research, 2003, pp. 83-109.
- “The Michigan State Retail Sales and Use Taxes: Portrait and Analysis,” in C. Ballard, P. Courant, D. Drake, R. Fisher, and E. Gerber (eds.) *Michigan at the Millenium*, Michigan State University Press, 2003, pp. 559-575.
- “Trust in Public Finance,” in S. Cnossen and H.-W. Sinn (eds.), *Public Finance and Public Policy in the New Century*, MIT Press, 2003, pp. 49-88.
- “Charitable Bequests and Taxes on Inheritances and Estates: Evidence from Across States and Time,” (with Jon Bakija and William G. Gale), *American Economic Review Papers and Proceedings*, May 2003, 93(2), pp. 366-370.
- “Thanatology and Economics: The Behavioral Economics of Death,” *American Economic Review Papers and Proceedings*, May 2003, 93(2), pp. 371-375.
- “Dying to Save Taxes: Evidence from Estate Tax Returns on the Death Elasticity,” (with Wojciech Kopczuk), *Review of Economics and Statistics*, May 2003, 85(2), pp. 256-265.
- “Behavioral Public Finance: Tax Design as Price Presentation,” (with Aradhna Krishna), *International Tax and Public Finance*, March 2003, 10(2), pp. 189-203.
- “Consumer Response to Tax Rebates,” (with Matthew Shapiro), *American Economic Review*, March 2003, 93(1), pp. 381-396.
- “Tax Impacts on Wealth Accumulation and Transfers of the Rich,” (with Wojciech Kopczuk), in A. Munnell and A. Sunden (eds.), *Death and Dollars: The Role of Gifts and Bequests in America*, Brookings Institution Press, 2003, pp. 213-249.

- “(How) Should Trade Agreements Deal with Income Tax Issues?” (with Reuven Avi-Yonah), *Tax Law Review*, Summer 2002, 51, pp. 533-54.
- “The Optimal Elasticity of Taxable Income” (with Wojciech Kopczuk), *Journal of Public Economics*, April 2002, 84(1), pp. 91-112.
- “Tax Avoidance, Evasion and Administration,” (with Shlomo Yitzhaki), in A. Auerbach and M. Feldstein (eds.), *Handbook of Public Economics*, Volume 3, North-Holland, 2002, pp. 1423-1470.
- “Growing Inequality and Decreased Tax Progressivity” (with Jon Bakija), in K. Hassett and R. G. Hubbard, *Inequality and Tax Policy*, The AEI Press for the American Enterprise Institute, Washington, DC, 2001, pp. 192-226.
- “Integrating Expenditure and Tax Decisions: The Marginal Cost of Funds and the Marginal Benefit of Projects,” (with Shlomo Yitzhaki), *National Tax Journal*, June 2001, 54(2), pp. 189-201.
- “Rethinking Estate and Gift Taxation: Overview,” (with William G. Gale), in W. Gale, J. Hines, and J. Slemrod (eds.), *Rethinking Estate and Gift Taxation*, Brookings Institution Press, 2001, pp. 1-64.
- “The Impact of the Estate Tax on the Wealth Accumulation and Avoidance Behavior” (with Wojciech Kopczuk), in W. Gale, J. R. Hines Jr., and J. Slemrod (eds.), *Rethinking Estate and Gift Taxation*, Brookings Institution Press, 2001, pp. 299-343.
- “Death Watch for the Estate Tax?” (with William G. Gale), *Journal of Economic Perspectives*, Winter 2001, 15(1), pp. 205-218.
- “Do Normative Appeals Affect Tax Compliance? Evidence From a Controlled Experiment in Minnesota” (with Marsha Blumenthal and Charles Christian), *National Tax Journal*, March 2001, 54(1), pp. 125-138.
- “A General Model of the Behavioral Response to Taxation,” *International Tax and Public Finance*, March 2001, 8(2), pp. 119-128.
- “Taxpayer Response to an Increased Probability of Audit: Evidence from a Controlled Experiment in Minnesota,” (with Marsha Blumenthal and Charles Christian), *Journal of Public Economics*, March 2001, 79(3), pp. 455-483.
- “Life and Death Questions About the Estate Tax,” (with William G. Gale), *National Tax Journal*, December 2000, 53(4, pt. 1), pp. 889-912.
- “Are 'Real' Responses to Taxes Simply Income Shifting Between Corporate and Personal Tax Bases?” (with Roger Gordon), in J. Slemrod, (ed.), *Does Atlas Shrug? The*

- Economic Consequences of Taxing the Rich*, Russell Sage Foundation and Harvard University Press, 2000, pp. 240-280.
- “The Economics of Taxing the Rich,” in J. Slemrod, (ed.), *Does Atlas Shrug? The Economic Consequences of Taxing the Rich*, Russell Sage Foundation and Harvard University Press, 2000, pp. 3-28.
- “Did Steve Forbes Scare the U.S. Municipal Bond Market?” (with Timothy Greimel), *Journal of Public Economics*, October 1999, 74(1), pp. 81-96.
- “Methodological Issues in Measuring and Interpreting Taxable Income Elasticities,” *National Tax Journal*, December 1998, 51(4), pp. 773-788.
- “The Effect of Taxes on Investment and Income Shifting to Puerto Rico” (with Harry Grubert), *Review of Economics and Statistics*, August 1998, 80(3), pp. 365-373.
- “How Costly Is a Large, Redistributive Public Sector?” *Swedish Economic Policy Review*, Spring 1998, 5(1), pp. 89-105.
- “The Revenue Consequences of Using Formula Apportionment to Calculate U.S. and Foreign-Source Income: A Firm-Level Analysis” (with Douglas Shackelford), *International Tax and Public Finance*, February 1998, 5(1), pp. 41-59.
- “April 15 Syndrome” (with Charles Christian, Rebecca London, and Jonathan Parker), *Economic Inquiry*, October 1997, 35(4), pp. 695-709.
- “The Seesaw Principle in International Tax Policy” (with Carl Hansen and Roger Procter), *Journal of Public Economics*, August 1997, 65(2), pp. 163-176. Reprinted in James R. Hines Jr. (ed.), *International Taxation*, Edward Elgar, 2007.
- “The Economic Effects of the Tax Reform Act of 1986,” (with Alan Auerbach), *Journal of Economic Literature*, June 1997, 35(2), pp. 589-632.
- “Deconstructing the Income Tax,” *American Economic Review Papers and Proceedings*, May 1997, 87(2), pp. 151-155.
- “Which is the Simplest Tax System of Them All?” in H. Aaron and W. Gale (eds.), *The Economics of Fundamental Tax Reform*, The Brookings Institution, 1996, pp. 355-391.
- “The Income Tax Compliance Cost of Big Business” (with Marsha Blumenthal), *Public Finance Quarterly*, October 1996, 24(4), pp. 411-438.
- “The Costs of Taxation and the Marginal Efficiency Cost of Funds,” (with Shlomo Yitzhaki), *International Monetary Fund Staff Papers*, March 1996, (43)1, pp. 172-

198. Reprinted in David Weisbach (ed.), *The Economics of Tax Law*, Edward Elgar, forthcoming.
- “U.S. Taxation and International Capital Flows Since 1980,” in Y. Noguchi and K. Yamamura, (eds.), *U.S.-Japan Macroeconomic Interactions and Interdependence in the 1980s*, University of Washington Press, 1996. Also published in a Japanese edition.
- “High-Income Families and the Tax Changes of the 1980s: The Anatomy of Behavioral Response,” in M. Feldstein and J. Poterba, (eds.), *Empirical Foundations of Household Taxation*, University of Chicago Press and the National Bureau of Economic Research, 1996, pp. 169-188.
- “Tax Cacophony and the Benefits of Free Trade,” in J. Bhagwati and R. Hudec, (eds.), *Fair Trade and Harmonization*, Vol. 1, The MIT Press, 1996, pp. 283-309.
- “Free Trade Taxation and Protectionist Taxation,” *International Tax and Public Finance*, November 1995, 2(3), pp. 471-489; also appears in J. Slemrod, (ed.), *The Taxation of Multinational Corporations*, Kluwer Academic Publishers, Boston, 1996.
- “The Compliance Cost of Taxing Foreign-Source Income: Its Magnitude, Determinants, and Policy Implications” (with Marsha Blumenthal), *International Tax and Public Finance*, May 1995, 2(1), pp. 37-53; also appears in J. Slemrod, (ed.), *The Taxation of Multinational Corporations*, Kluwer Academic Publishers, Boston, 1996.
- “Professional Opinions about Tax Policy: 1994 and 1934,” *National Tax Journal*, March 1995, 85(2), pp. 121-147; also appears in J. Slemrod (ed.), *Tax Policy in the Real World*, Cambridge University Press, 1999.
- “Tax Policy Toward Foreign Direct Investment in Developing Countries in the Light of Recent International Tax Changes,” in A. Shah, (ed.), *Fiscal Incentives for Investment and Innovation*, World Bank, and Oxford University Press, 1995, pp. 289-306.
- “What Do Cross-Country Studies Teach About Government Involvement, Prosperity and Economic Growth?” *Brookings Papers on Economic Activity*, 2, 1995, pp. 373-431.
- “Recent Tax Compliance Cost Research in the United States” (with Marsha Blumenthal), in C. Sandford, (ed.), *Tax Compliance Costs: Measurement and Policy*, Fiscal Publications, Bath, UK, 1995, pp. 142-172.
- “Income Creation or Income Shifting? Behavioral Responses to the Tax Reform Act of 1986,” *American Economic Review Papers and Proceedings*, May 1995, 85(2), pp. 175-180.

- “Consumer Response to the Timing of Income: Evidence from a Change in Tax Withholding” (with Matthew Shapiro), *American Economic Review*, March 1995, 85(1), pp. 274-283.
- “Tax Analysis With a Human Face: Closing the Gap Between Theory and Practice,” *Public Finance/Finances Publiques*, supplement to Vol. 49, Proceedings of the 49th Conference of the International Institute of Public Finance, 1994.
- “Tax Policy in the Second Clinton Administration: A Fantasy,” in R. J. Shapiro, (ed.), *Enterprise Economics and Tax Reform: Promoting U.S. Growth in the Global Economy*, Vol. III, Progressive Foundation, Washington, D.C., October 1994, pp. 35-46.
- “Three Challenges for Public Finance,” *International Tax and Public Finance*, October 1994, 1(2), pp. 189-195.
- “Fixing the Leak in Okun's Bucket: Optimal Tax Progressivity When Avoidance Can be Controlled,” *Journal of Public Economics*, September 1994, 55(1), pp. 41-51.
- “Analyzing the Standard Deduction as a Presumptive Tax,” (with Shlomo Yitzhaki); *International Tax and Public Finance*, May 1994, 1(1), pp. 25-34.
- “On the High-Income Laffer Curve;” in J. Slemrod (ed.), *Tax Progressivity and Income Inequality*, Cambridge University Press, 1994, 177-210.
- “The Optimal Two-Bracket Linear Income Tax” (with Shlomo Yitzhaki, Joram Mayshar and Michael Lundholm), *Journal of Public Economics*, February 1994, 53(2), pp. 269-290.
- “The Compliance Costs of the U.S. Corporate Income Tax for Large Corporations” (with Marsha Blumenthal), *Proceedings of the 86th Annual Conference of the National Tax Association*, 1993.
- “Diminished Expectations of Nuclear War and Increased Personal Savings: Evidence from Individual Survey Data” (with Bruce Russett), *American Economic Review*, September 1993, 83(4), pp. 1022-1033; also appears in K. Hartley and T. Sandler (eds.), *The Economics of Defence*, Edward Elgar, 2001.
- “Taxes, Tariffs and the Global Corporation” (with James Levinsohn), *Journal of Public Economics*, May 1993, 55(1), pp. 97-116.
- “A North-South Model of Taxation and Capital Flows;” *Public Finance*, 1993, 48(3), pp. 430-447.

- “Income Shifting in U.S. Multinational Corporations” (with David Harris, Randall Morck, and Bernard Yeung); in A. Giovannini, G. Hubbard, and J. Slemrod, (eds.), *Studies in International Taxation*, University of Chicago Press, 1993, pp. 277-302.
- “Tax Implementation Issues in the Transition from a Planned Economy” (with Barry Ickes); *Public Finance/Finances Publiques*, supplement to Volume 47, Proceedings of the 47th Congress of the International Institute of Public Finance, Pierre Pestieau, (ed.), 1992, pp. 384-399.
- “The Impact of U.S. Tax Reform on Canadian Stock Prices”; in J. Shoven and J. Whalley, (eds.), *Canada - U.S. Tax Comparisons*, University of Chicago Press, 1992, pp. 237-254.
- “Did the Tax Reform Act of 1986 Simplify Tax Matters?” *Journal of Economic Perspectives*, Winter 1992, pp. 45-57. Reprinted in S. Baker and C. Elliott (eds.), *Readings in Public Finance* (2nd ed.), South-Western College Publishing, 1997, pp. 361-374.
- “Taxation and Inequality: A Time-Exposure Perspective”; in J. Poterba (ed.), *Tax Policy and the Economy* 6, MIT Press, 1992, pp. 105-128.
- “The Compliance Cost of the U.S. Individual Income Tax: A Second Look After Tax Reform” (with Marsha Blumenthal), *National Tax Journal*, June 1992, 45(2), pp. 185-202.
- “Do Taxes Matter? Lessons from the 1980s,” *American Economic Review Papers and Proceedings*, May 1992, 82(2), pp. 250-256.
- “Taxation and Foreign Direct Investment” (with Anwar Shah); in J. Khalilzadeh-Shirazi and A. Shah, (eds.), *Tax Policy in Developing Countries*, The World Bank, 1992; also appears as “Do Taxes Matter for Foreign Direct Investment?” in *World Bank Economic Review*, September 1991 and in A. Shah (ed.), *Fiscal Incentives for Investment and Innovation*, World Bank, Washington, D.C., May 1992, pp. 125-137 and Oxford University Press, 1995, pp. 481-501.
- “Welfare Dominance: An Application to Commodity Taxation” (with Shlomo Yitzhaki), *American Economic Review*, June 1991, 81(3), pp. 480-496.
- “Competitive Advantage and the Optimal Tax Treatment of Foreign-Source Income of Multinationals: The Case of the U.S. and Japan,” *The American Journal of Tax Policy*, Spring 1991, pp. 113-143.
- “The Economic Impact of Tax Reform;” in J. Slemrod (ed.), *Do Taxes Matter?: The Impact of the Tax Reform Act of 1986*, MIT Press, 1990, pp. 1-12.

- “The Impact of the Tax Reform Act of 1986 on Foreign Direct Investment to and from the United States;” in J. Slemrod (ed.), *Do Taxes Matter?: The Impact of the Tax Reform Act of 1986*, MIT Press, 1990, pp. 168-200.
- “Tax Havens, Tax Bargains and Tax Addresses: The Effect of Taxation on the Spatial Allocation of Capital;” in H. Siebert (ed.), *Reforming Capital Income Taxation*, Kiel Institute of World Economics Press, 1990, pp. 23-42.
- “Fear of Nuclear War and Intercountry Differences in the Rate of Saving,” *Economic Inquiry*, October 1990, 28(4), pp. 647-657.
- “The Use of Panel Data for the Analysis of the Behavioral Response to Taxation” (with William Shobe); in J.K. Brunner and H.-G. Petersen (eds.), *Simulation Models in Tax and Transfer Policy*, Campus Verlag, 1990, pp. 447-460.
- “Tax Effects on Foreign Direct Investment in the U.S.: Evidence from a Cross-Country Comparison;” in A. Razin and J. Slemrod (eds.), *Taxation in the Global Economy*, University of Chicago Press and the National Bureau of Economic Research, 1990, pp. 79-117.
- “Tax Principles in an International Economy;” in M. Boskin and C. E. McLure, Jr. (eds.), *World Tax Reform: Case Studies of Developed and Developing Countries*, ICS Press for the International Center for Economic Growth, 1990, pp. 11-24.
- “Optimal Taxation and Optimal Tax Systems;” *Journal of Economic Perspectives*, Winter 1990, 4(1), pp. 157-178.
- “The Compliance Cost of Itemizing Deductions: Evidence from Individual Tax Returns” (with Mark Pitt); *American Economic Review*, December 1989, 79(5), pp. 1224-1232.
- “Rank Reversals and the Tax Elasticity of Capital Gains Realizations;” *National Tax Journal*, December 1989, 42(4), pp. 503-507.
- “Are Estimated Tax Elasticities Really Just Tax Evasion Elasticities?: The Case of Charitable Contributions;” *Review of Economics and Statistics*, August 1989, 71(3), pp. 517-522.
- “Randomness in Tax Enforcement” (with Suzanne Scotchmer); *Journal of Public Economics*, February 1989, 38(1), pp. 17-32.
- “Complexity, Compliance Costs, and Tax Evasion;” in J. Roth and J. Scholz (eds.), *Taxpayer Compliance: Social Science Perspectives*, University of Pennsylvania Press, 1989, pp. 156-181. Also in *Change and Complexity as Barriers to Taxpayer Compliance*, Internal Revenue Service, June 1989.

- “The Return to Tax Simplification: An Econometric Analysis;” *Public Finance Quarterly*, January 1989, 17(1) pp. 3-27.
- “Housing Finance Imperfections, Taxation, and Private Saving: A Comparative Simulation Analysis of the U.S. and Japan” (with Fumio Hayashi and Takatoshi Ito); *Journal of the Japanese and International Economies*, 1988, pp. 215-238.
- “Effect of Taxation with International Capital Mobility;” in H. Aaron, H. Galper and J. Pechman (eds.), *Uneasy Compromise: Problems of a Hybrid Income Consumption Tax*, Brookings Institution, 1988, pp. 115-148.
- “Do We Collect Any Revenue from Taxing Capital Income?” (with Roger Gordon); in L. Summers (ed.), *Tax Policy and the Economy*, MIT Press and the National Bureau of Economic Research, 1988, pp. 89-130.
- “Tariffs and Collection Costs” (with Raymond Riezman); *Weltwirtschaftliches Archiv (Review of World Economics)*, 1987, 123(4), pp. 545-549.
- “The Optimal Size of a Tax Collection Agency” (with Shlomo Yitzhaki); *Scandinavian Journal of Economics*, September 1987, 89(2), pp. 183-192.
- “On Effective Tax Rates and Steady-State Tax Revenues;” *National Tax Journal*, March 1987, 40(1), pp. 127-132.
- “Saving and the Fear of Nuclear War;” *Journal of Conflict Resolution*, September 1986, pp. 403-419.
- “An Empirical Examination of Municipal Financial Policy” (with Roger Gordon); in H. Rosen (ed.), *Studies in State and Local Public Finance*, The University of Chicago Press and the National Bureau of Economic Research, 1986, pp. 53-78.
- “The Effect of Tax Simplification on Individuals;” in *Economic Consequences of Tax Simplification*, The Federal Reserve Bank of Boston Conference Series No. 29, 1986. Reprinted in R. Dunn, Jr. (ed.), *Portfolio: International Economic Perspectives*, U.S. Information Service, 1988, pp. 64-91.
- “Taxation and Business Investment;” in *Essays in Contemporary Economic Problems, 1986: The Impact of the Reagan Program*. American Enterprise Institute, 1986, pp. 45-72.
- “A General Equilibrium Model of Taxation That Uses Micro-Unit Data: With an Application to the Impact of Instituting a Flat-Rate Income Tax;” in J. Piggott and J. Whalley (eds.), *New Developments in Applied General Equilibrium Analysis*, Cambridge University Press, 1985, pp. 221-252.

- “An Economic Perspective on Tax Evasion,” (with Jonathan Skinner), *National Tax Journal*, September 1985, 38(3), pp. 345-353.
- “An Empirical Test for Tax Evasion,” *Review of Economics and Statistics*, May 1985, 67(2), pp. 232-238.
- “The Compliance Cost of the U.S. Individual Income Tax System,” (with Nikki Sorum), *National Tax Journal*, December 1984, 37(4), pp. 461-474.
- “Optimal Tax Simplification: Toward a Framework for Analysis,” *Proceedings of the 76th Annual Conference of the National Tax Association*, 1984, pp. 158-162.
- “The Effects of Taxation on the Selling of Corporate Stock and the Realization of Capital Gains: Reply,” (with Martin Feldstein and Shlomo Yitzhaki), *Quarterly Journal of Economics*, February 1984, 99(1), pp. 93-120.
- “Do We Know How Progressive the Income Tax System Should Be?” *National Tax Journal*, September 1983, 36(3), pp. 361-369.
- “A General Equilibrium Simulation Study of Subsidies to Municipal Expenditures,” (with Roger Gordon), *Journal of Finance*, May 1983, 38(2), pp. 585-594.
- “Taxes and the User Cost of Capital for Owner-Occupied Housing,” (with Patric Hendershott), *American Real Estate and Urban Economics Journal*, Winter 1983, 10(4), pp. 375-393.
- “A General Equilibrium Model of Taxation with Endogenous Financial Behavior,” in M. Feldstein (ed.), *Behavioral Simulation in Tax Policy Analysis*, The University of Chicago Press, 1983, pp. 427-454.
- “On Choosing a Flat-Rate Income Tax System,” (with Shlomo Yitzhaki), *National Tax Journal*, March 1983, 36(1), pp. 31-44.
- “Down-Payment Constraints: Tax Policy Effects in a Growing Economy with Rental and Owner-Occupied Housing,” *Public Finance Quarterly*, April 1982, 10(2), pp. 193-217.
- “The Effect of Capital Gains Taxation on Year-End Stock Market Behavior,” *National Tax Journal*, March 1982, 35(1), pp. 69-77.
- “Stock Transactions Volume and the 1978 Capital Gains Tax Reduction,” *Public Finance Quarterly*, January 1982, 10(1), pp. 3-16.
- “Introducing Financial Behavior into a General Equilibrium Model of Taxation,” *Proceedings of the 73rd Annual Conference of the National Tax Association*, 1981, pp. 229-233.

- “Personal Taxation, Portfolio Choice, and the Effect of the Corporate Income Tax,” (with Martin Feldstein), *Journal of Political Economy*, October 1980, 88(5), pp. 854-866.
- “The Effects of Taxation on the Selling of Corporate Stock and the Realization of Capital Gains,” (with Martin Feldstein and Shlomo Yitzhaki), *Quarterly Journal of Economics*, June 1980, 94(4), pp. 777-791.
- “How Inflation Distorts the Taxation of Capital Gains,” (with Martin Feldstein), *Harvard Business Review*, September-October 1978, 56(5), pp. 6-23.
- “The Lock-In Effect of the Capital Gains Tax: Some Time Series Evidence,” (with Martin Feldstein), *Tax Notes*, August 1978, pp. 134-135. Reprinted in C. Davenport (ed.), *Selected Readings on Tax Policy: 25 Years of Tax Notes*, Tax Analysts, 1997.
- “Inflation and the Excess Taxation of Capital Gains on Corporate Stock,” (with Martin Feldstein), *National Tax Journal*, June 1978, 31(2), pp. 107-118.

Book Reviews, Discussions, Published Addresses, etc:

- Comments on “The Effect of Dividends on Consumption,” by Malcolm Baker, Stefan Nagel, and Jeffrey Wurgler, in *Brookings Papers on Economic Activity*, 1, 2007, pp. 284-288.
- “Why I Love My Job, and the NTA.” Presidential Address to the National Tax Association annual meeting, Boston, MA, November 2006. In *Proceedings of the 99th Annual Conference of the National Tax Association*, 2006.
- “Taxation,” in William A. Darity, Jr. (ed.) *International Encyclopedia of the Social Sciences*, 2nd edition. Detroit, Macmillan Reference USA, 2008.
- “Richard Musgrave and Fiscal Systems.” In *NTA Newsletter*, Summer 2007.
- “Tax Evasion and Tax Compliance,” entry in the *New Palgrave Dictionary of Economics*, forthcoming.
- Comments on “Implementing Income and Consumption Taxes” by David Weisbach, in A. Auerbach and D. Shaviro (eds.), *Key Issues in Taxation: Essays in Honor of David Bradford*, forthcoming.
- “Lessons from the U.S. for Canadian Tax Policy under the New Conservative Government.” Forthcoming in Charles M. Beach, Michael Smart, and Thomas A. Wilson (eds.), *The 2006 Budget: Rethinking Fiscal Priorities*, John Deutsch Institute for the Study of Economic Policy, McGill-Queen’s University Press, 2006, forthcoming.

- “The President’s Advisory Panel on Tax Reform: A View from ‘Over There,’” *British Tax Review*, 2006 (1), pp. 1-6.
- “Toward an Agenda for Behavioral Public Finance,” (with Edward McCaffery), in E. McCaffery and J. Slemrod (eds.), *Behavioral Public Finance*, New York, Russell Sage Foundation, 2006.
- “Why Tax Reform Is So Hard,” (with Katherine Blauvelt), in *Milken Institute Review*, March 2006.
- “Options for Tax Reform: A Review of the 2005 Economic Report of the President’s Tax Chapter,” in *Journal of Economic Literature*, September 2005, 43(3), pp. 818-824.
- “What Corporations Do, and What They Say They Do: Implications for Tax Policy and Tax Research,” keynote address to the American Taxation Association annual meeting, Orlando, FL, August 9, 2004, in *Journal of the American Taxation Association*, Spring 2005, 27(1), pp. 91-99.
- Review of *United States Tax Reform in the 21st Century*, by George Zodrow and Peter Mieszkowski (eds.), in *Journal of Economic Literature*, June 2004, 42(2), pp. 530-532.
- “My Weekend with Nick and Adam: Tax Policy and Other Willful Misunderstandings,” (with Len Burman), *Milken Institute Review*, Third Quarter, 2003, pp. 50-58.
- Editorial introduction to *Journal of Public Economics* special issue on world tax competition, June 2004, 88(6), pp. 1061-1064.
- “The Crisis in Tax Administration,” (with Henry Aaron), in H. Aaron and J. Slemrod (eds.), *The Crisis in Tax Administration*, Washington, D.C., The Brookings Institution Press, 2004.
- “The Fortunate 400,” *Tax Notes*, August 18, 2003.
- “The Dynamic Tax Economist,” Erwin N. Griswold Lecture to the American College of Tax Counsel annual meeting, San Antonio, TX, January 25, 2003, *The Tax Lawyer*, Spring 2003, 56(3), pp. 611-623.
- “Tax From Any Angle: Reflections on Multi-Disciplinary Tax Research,” *National Tax Journal*, March, 2003, 56(1, pt. 2), pp. 145-151.
- “More Tax Cuts? The Truth About Taxes,” *Challenge*, January/February 2003.
- “Is the Best Tax Policy in the World an Abomination?” in *The Future of American*

Taxation, Tax Notes 30th Anniversary edition, Washington, D.C.: Tax Analysts, 2002.

“Tax Minimization and Corporate Responsibility,” *Tax Notes*, September 9, 2002.

Review of *Fuzzy Math: The Essential Guide to the Bush Tax Plan*, by Paul Krugman, in *Journal of Economic Literature*, June 2002, 40(2), pp. 543-544.

“Tax Systems,” *NBER Reporter*, Summer 2002.

“Sales Tax,” entry in *The World Book Encyclopedia*, 2002.

“The Estate Tax: Not Dead Yet,” (with William G. Gale), *Tax Notes*, November 5, 2001, 93(6), pp. 807-812.

“Rhetoric and Economics in the Estate Tax Debate,” (with William G. Gale), *National Tax Journal*, September 2001, 54(3), pp. 613-627.

Comments on “Tax Planning by Companies and Tax Competition by Governments: Is There Evidence of Changes in Behavior?” by Harry Grubert, in J. R. Hines Jr. (ed.), *International Taxation and Multinational Activity*, National Bureau of Economic Research and the University of Chicago Press, 2001, pp. 139-142.

“Income Tax,” entry in *The World Book Encyclopedia*, 2001.

“Ancestor Worship: Everything You Ever Wanted to Know About Estate Taxes,” (with William G. Gale), *Milken Institute Review*, Third Quarter, 2000, pp. 36-49.

Review of *The Labyrinth of Capital Gains Tax Policy: A Guide for the Perplexed*, by Leonard E. Burman, in *Journal of Economic Literature*, September 2000, pp. 657-659.

“Reassessing the Estate Tax,” (with William G. Gale), *Tax Notes*, August 14, 2000, pp. 927-932.

“Resurrecting the Estate Tax,” (with William G. Gale), Brookings Institution *Policy Brief*, June 2000.

“The South African Tax System: A Nation in Microcosm,” (with Henry Aaron), *Tax Notes International*, December 6, 1999.

“Public Attitudes About Taxation and the 2000 Presidential Campaign,” (with Varsha Venkatesh), *Tax Notes*, June 21, 1999.

Review of *The Greedy Hand: How Taxes Drive Americans Crazy and What to Do About It*, by Amity Shlaes, in *Milken Institute Review*, Second Quarter, 1999.

- “Capital Income Taxation in a Global Economy--A Research Agenda,” in P. Roberti (ed.), *Financial Markets and Capital Income Taxation in a Global Economy*, Elsevier Science B.V., 1998.
- “On Voluntary Compliance, Voluntary Taxes, and Social Capital,” *National Tax Journal*, September 1998, (51)3, pp. 485-491. Also appears in *NTA Forum*, September, 1998.
- “The *NTJ* Hall of Fame,” *National Tax Journal*, December 1997, (50)4.
- “Comments on Using Economic Models to Forecast the Effect of Fundamental Tax Reform,” in *Joint Committee on Taxation Tax Modeling Project and Tax Symposium Papers*, U.S. Government Printing Office, Washington, D.C., November 20, 1997.
- Review of *Distributional Analysis of Tax Policy*, edited by David Bradford; in *Journal of Economic Literature*, September 1997, (35)3.
- “The Taxation of Foreign Direct Investment: Operational and Policy Perspectives,” in James M. Poterba (ed.), *Borderline Case: International Tax Policy, Corporate Research and Development, and Investment*, Board on Science, Technology, and Economic Policy, National Academy Press, Washington, D.C., 1997.
- Comments on “Tax Policy and the Activities of Multinational Corporations,” by James R. Hines Jr., in A. Auerbach (ed.), *Fiscal Policy: Lessons from Economic Research*, MIT Press, 1997.
- Comments on “The Impact of International Tax Rules on the Cost of Capital,” by Joosung Jun, in M. Feldstein, J. R. Hines Jr., and R. G. Hubbard (eds.), *The Effects of Taxation on Multinational Corporations*, University of Chicago Press and National Bureau of Economic Research, 1995.
- Comments on “TRIMs, Policy Change, and the Role of the GATT,” by John Mutti, in R. Stern (ed.), *Analytical and Negotiating Issues in the Global Trading System*, University of Michigan Press, 1994.
- Comments on “Do Saving Incentive Plans Work?” by Eric Engen, William Gale, and John Karl Scholz, in *Brookings Papers on Economic Activity*, Vol. 1, 1994.
- Introduction to *Tax Progressivity and Income Inequality*, J. Slemrod, (ed.), Cambridge University Press, 1994.
- “Progressive Taxes,” in D. Henderson (ed.), *Fortune Magazine Encyclopedia of Economics and Business*, 1993.

- “The Variety of National Tax Systems: Implications for the U.S. Economy” in *The Economic Outlook for 1993, Proceedings of the 40th Annual Conference on the Economic Outlook*, Ann Arbor, MI, 1993.
- “Studies in the Taxation of Multinational Corporations: Introduction” (with Alberto Giovannini and R. Glenn Hubbard); in A. Giovannini, R. G. Hubbard, and J. Slemrod (eds.), *Studies in International Taxation*, University of Chicago Press, 1993.
- Review of *Taxes and Business Strategy: A Planning Approach*, by Myron Scholes and Mark Wolfson; in *Journal of Finance*, September 1992, (47)4.
- Comments on “Here or There: Conflict Between the Source and Residence Principles,” by Donald Breaun; in R. Bird and J. Mintz (eds.), *Taxation to 2000 and Beyond*, Canadian Tax Foundation, 1992.
- “What Makes a Nation Prosperous, What Makes a Nation Competitive, and Which Should We Strive For?” *Report of Proceedings of the Forty-third Tax Conference*, 1991 Conference Report, Canadian Tax Foundation, 1992. Revised version also appears in *Australian Tax Forum*, 1992.
- “Is it Time to Abandon Tax Reform?”, in M. Kusters (ed.), *Personal Savings, Consumption and Tax Policy*, American Enterprise Institute, 1992.
- “Why People Pay Taxes: Introduction;” in J. Slemrod (ed.), *Why People Pay Taxes: Tax Compliance and Enforcement*, University of Michigan Press, 1992.
- Comments on “Flight Paths of Migratory Corporations,” by James R. Hines Jr.; in *Journal of Accounting, Auditing and Finance*, Fall 1991, (6)4.
- Comments on “The Hidden Costs of Taxation: Excess (and Excessive) Burdens,” by Dan Usher; in R. Bird (ed.), *More Taxing than Taxes: The Taxlike Effects of Nontax Policies in LDCs*, ICS Press for the Sequoia Institute, 1991.
- Review of *Administrative and Compliance Costs of Taxation*, by Cedric Sandford, Michael Godwin, and Peter Hardwick; in *Journal of Economic Literature*, September 1991, (29)3.
- Comments on “Consumption Taxation in a General Equilibrium Model: How Reliable are Simulation Results?” by Douglas Bernheim, John Karl Scholz, and John Shoven; in D. Bernheim and J. Shoven (eds.), *National Saving and Economic Performance*, University of Chicago Press, 1991.
- “Taxation in the Global Economy: Research Report,” *NBER Reporter*, Winter 1990/1991.

- “Twenty Books No International Tax Economist Should Be Without: An Annotated Bibliography,” *Tax Notes International*, February 1991.
- “The Economic Impact of Tax Reform,” in *The Economic Outlook for 1990, Proceedings of the 37th Annual Conference on the Economic Outlook*, Ann Arbor, MI, 1989.
- “Who Realizes Capital Gains?” (with Laura Kalambokidis and William Shobe), *Tax Notes*, October 23, 1989.
- “What Direct Investment Abroad Means to the U.S. Economy,” in *The U.S. Stake in U.S. Foreign Investment*, Proceedings of a Tax Foundation Seminar, Washington, D.C., September 13, 1988.
- Comments on “Tax Preparers and Tax Compliance: A Theoretical and Empirical Analysis,” by Daniel Nagin; in *The Role of Tax Practitioners in the Tax System*, Internal Revenue Service, March 1988.
- Review of *Taxes, Loans, and Inflation*, by Eugene Steuerle; in *Journal of Economic Literature*, June 1986, (24)2.
- “The Economics of Nuclear Fear,” *The Bulletin of the Atomic Scientists*, April 1984, pp. 42-43.

Popular Press Articles

- “Let’s Talk About Tax Cheating,” Entry to *New York Times* online Freakonomics quorum, posted March 27, 2009.
- “Most Stimulus Went into Savings,” (with Matthew Shapiro), *Wall Street Journal Online*, August 7, 2008.
- “Bush Stimulus May Have Only Modest Effect,” (with Christopher House and Matthew Shapiro), *Wall Street Journal Online*, January 10, 2008.
- “1040EZ – Really, Really EZ,” Review of *The Fair Tax Book* by Neal Boortz and John Linder and *The Flat Tax Revolution* by Steve Forbes; in *New York Times Sunday Book Review*, November 13, 2005.
- “The Estate Tax Plays a Key Role,” (with William G. Gale), op-ed column in *AARP Bulletin*, April, 2001.
- “Tax Cuts Aren’t Economic Cure-Alls,” (with Matthew Shapiro), op-ed column, *Detroit Free Press*, February 12, 2001.

“Is This the Death of Sales Taxes?” (panel discussion) *Washington Post*, February 20, 2000, p. B1.

“When Talking Tax Reform, Be Careful What You Wish For,” *Dividend*, Fall, 1998.

“Brand These Tax Plans With a ‘?’” Viewpoints Section (op-ed), *Newsday*, October 16, 1996.

“Do Tax Cuts Spur Growth?” *Slate* on-line magazine, July 1-5, 1996, daily contributions to real-time panel discussion.

“Or Maybe Moonshiners Had the Right Idea,” *Worth Magazine*, March 1995, p. 72.

Congressional and Related Testimony :

“Issues in Tax Simplification,” Committee on Ways and Means, Hearing on Tax Reform, oral testimony given June 8, 2005.

“The Costs of Tax Complexity,” President’s Advisory Panel on Federal Tax Reform, oral testimony given March 3, 2005.

“New Estimates of the Compliance Cost of Income Taxation,” Committee on Ways and Means, Subcommittee on Oversight, Hearing on Tax Simplification, invited written testimony given June 15, 2004.

“The Compliance Cost of Income Taxation, and How to Reduce It,” National Commission on Economic Growth and Tax Reform (Kemp Commission), oral testimony given July 12, 1995.

“Flat Taxes,” U.S. Senate Finance Committee, oral testimony given April 5, 1995.

“The Cost of Tax Complexity: Size, Sources, and Solutions,” (Kerrey-Danforth) Bipartisan Commission on Entitlement and Tax Reform, oral testimony given October 6, 1994. A revised version appears as “Simplification Potential of Alternative Tax Systems,” in *Tax Notes*, February 27, 1995.

“Taxation of Multinational Enterprises,” submitted to U.S. House of Representatives Ways and Means Committee, Subcommittee on Select Revenue Measures, September 22, 1993.

“Tax Policy and International Competitiveness,” U.S. House of Representatives Ways and Means Committee, oral testimony given June 19, 1991. Revised version also appears as “Some Implications for American Tax Policy of Global Competition,” *Tax Notes International*, September 1991.

Reports:

- “The (Compliance) Costs of Taxing Business,” January 2006.
- “Report on the State of Publicly Available Data and Statistics for the Study of Public Economics,” (with Len Burman, Dan Feenberg, Austan Goolsbee, Charles Hulten, Bruce Meyer, and John Karl Scholz). Report to American Economic Association Committee on Statistics, December 2005.
- “The Income Tax Compliance Costs of Large and Mid-Sized Businesses,” (with Varsha Venkatesh). Report to the Internal Revenue Service Large and Mid-Size Business Division, September 2002.
- “Simplicity and Enforceability in the South African Tax System,” prepared for the South African Tax Policy Symposium, Irene, South Africa, July 19-23, 1999.
- “Measuring Taxpayer Burden and Attitudes for Large Corporations: 1996 and 1992 Survey Results,” Report to the Coordinated Examination Program of the Internal Revenue Service, Office of Tax Policy Research Working Paper No. 97-1, 1997.
- Making Tax Choices: A Guide to the Issues and the Alternatives* (with David Bradford). Nathan Associates, Inc., Arlington, VA, September, 1996.
- “The Taxation of Foreign-Source Income: Overview Report,” (with Julian Alworth, Michael Devereux, Roger Gordon, Harry Huizinga, and Richard Vann), Report to the OECD Working Group on Taxation, August 1996.
- “A Dialogue Between the New Zealand Multinational Business Community and an Economist, On the Subject of International Tax Policy,” Report to the New Zealand Treasury, July 1996.
- “Emerging Issues in the Interface Between Trade, Investment, and Taxation,” Report to the OECD Fiscal Affairs Division, January 1995.
- “Income Shifting by Foreign-Controlled Corporations in the United States: An Analysis of 1989 Corporate Tax Returns of CEP Firms” (with Amil Petrin), Report to the Internal Revenue Service Foreign Business Study Group, March 1994.
- “A Report on The Egyptian Tax System” (with Mark Gersovitz and Roger Gordon), World Bank Discussion Paper No. 8, October 1993.
- “Measuring Taxpayer Burden and Attitudes for Large Corporations” (with Marsha Blumenthal), Report to the Internal Revenue Service Coordinated Examination Program, August 1993.

- “The Income Tax Compliance Cost of Big Business” (with Marsha Blumenthal), Report to the Tax Foundation, July 1993. Office of Tax Policy Research Working Paper No. 93-11, 1993.
- “Tax Compliance Research: Implications for Minnesota's Tax Gap” (with David White), Report to the State of Minnesota Department of Revenue, May 1992.
- “Peculiarer and Peculiarer: The Taxation of Multinational Financial Institutions and Life Insurance Companies,” The Center for Economic Policy Research (at Stanford University) Policy Paper No. 272, October 1991.
- “Analysis of Portuguese Tax Reform” (with Roger Gordon), Report to the Commission for Fiscal Reform, Portugal, January 1988.
- “Integrating Financial Markets and Financial Behavior into a Computable General Equilibrium Model of Taxation in Canada,” Report to the Canadian Department of Finance, July 1986.
- “The Optimal Progressivity of the Minnesota Tax System,” in *Final Report of the Minnesota Tax Study Commission*, Volume 2, Butterworth Legal Publishers, 1986, pp. 127-138.

Other Completed Work:

- “The Effect of Public Disclosure as Reported Taxable Income: Evidence from Japan,” (with Makoto Hasegawa and Ryo Ishida), August 2009
- “Old George Orwell Got It Backward: Some Thoughts on Behavioral Tax Economics,” June 2009. Presented as a keynote lecture at the CESifo Summer Institute 2009, Behavioral Public Economics, Venice, Italy.
- “Complexity in the Australian Tax and Transfer System.” Prepared for the Review of Australia’s Future Tax System, June 2009.
- “The Elasticity of Taxable Income,” (with Emmanuel Saez and Seth Giertz), prepared for the *Journal of Economic Literature*, May 2009.
- “Measuring the Impact of Tax Systems on Economic Behavior Using New Cross-Country Data,” (with Leslie Robinson), December 2008.
- “Location, (Real) Location, and Tax (Location): An Essay on the Place of Mobility in Optimal Taxation,” October, 2008.
- “Distributional Implications of Tax Noncompliance,” (with Andrew Johns), September, 2008.

- “A Characteristics Approach to Optimal Taxation and Tax-Driven Product Innovation”
(with Henrik Kleven), May 2008.
- “Tax Policy and the Missing Middle: Optimal Tax Remittances with Firm-Level
Administrative Costs” (with Dhammika Dharmapala and John D. Wilson), April 2008.
- “The Fatal Toll of Driving to Drink: The Effect of Minimum Legal Drinking Age Evasion
on Traffic Fatalities,” (with Michael Lovenheim), April 2008.
- “A Unifying Model for How Taxes Affect the Real and Accounting Decisions of
Corporations,” (with Douglas A. Shackelford and James M. Sallee), November 2006.
- “Estimating System-Dependent Tax Elasticities: The Case of the Michigan Cigarette Tax
Increase,” June 2008.
- “The (Compliance) Costs of Taxing Business,” January 2006.
- “Do the Rich Flee from High-Tax States? Evidence from Federal Estate Tax Returns,”
(with Jon Bakija), June 2004.
- “How Does Social Security and its Expected Demise Affect Private Saving?” June 1999.
- “Why Are Some Consumption Taxes So Simple, and Others So Complicated?” Center for
Economic Policy Research at Stanford University Working Paper, December 1, 1995.
- “Japanese and U.S. Tax Treatment of their Resident Multinationals: Who Has the
Competitive Advantage?” (with Kenneth Timbers) prepared for the Princeton
University-Japanese Ministry of Finance Conference on Comparative Tax Policy, held
at Princeton, New Jersey, April 2-3, 1990.
- “The Tax Elasticity of Capital Gains Realizations: Evidence from Panel Data,” (with
William Shobe). National Bureau of Economic Research Working Paper No. 3237,
January 1990.
- “Can a Revenue-Neutral, Distributionally-Neutral Tax Reform Increase Labor Supply?”
August 1987.
- A General Equilibrium Model of Capital Income Taxation* (Ph.D. dissertation), January
1980.

Work in Progress:

“Pigouvian Taxation of Tax Enforcement Externalities.”

- “Tax Avoidance Strategies of the Heterogeneous Rich,” (with David Schizer).
- “The Rich Are Not All the Same: Heterogenous Tax Avoidance Among High-Income U.S. Taypayers,” (with Gerald Auten and Wojciech Kopczuk).
- “Buenas Notches: Lines, Line Elasticities, and Notches in Optimal Tax Theory.”
- “Policy Notches and Presentation Notches in MPG: Evidence from the Automobile Industry,” (with James Sallee).
- “Econometric Implications of Correlated State Policy Timing,” (with Jeffrey Smith and Caroline Weber).
- “Household Response to the 2008 Tax Rebates: Survey Evidence and Aggregate Implications” (with Claudia R. Sahm and Matthew D. Shapiro).