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Volume Title: Analysis of Wisconsin Income

Volume Author/Editor: Frank A. Hanna, Joseph A. Pechman, and Sidney M. Lerner

Volume Publisher: NBER

Volume ISBN: 0-870-14164-3

Volume URL: http://www.nber.org/books/hann48-1

Publication Date: 1948

Chapter Title: Front matter, "Analysis of Wisconsin Income"

Chapter Author: Frank A. Hanna, Joseph A. Pechman, Sidney M. Lerner

Chapter URL: http://www.nber.org/chapters/c1001

Chapter pages in book: (p. -18 - 0)

# ANALYSIS

## OF

# Wisconsin Income

FRANK A. HANNA

JOSEPH A. PECHMAN

AND SIDNEY M. LERNER

NATIONAL BUREAU OF ECONOMIC RESEARCH, INC.

NEW YORK

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## STUDIES IN

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## **VOLUME** NINE

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#### Acknowledgments

THE STUDIES in this volume could not have been undertaken without the initial support and continuing interest of the members of the Executive Committee of the Conference. Not only were they helpful in creating favorable circumstances for the necessary work, but their comments and suggestions on preliminary and revised plans were helpful in pointing out fruitful avenues of investigation. The suggestions of Simon Kuznets, Robert R. Nathan, Milton Friedman, and Morris A. Copeland deserve special mention.

The development, progress, and preliminary results of each study were subjected to the critical scrutiny of a University of Wisconsin faculty committee on Wisconsin income, consisting of Harold M. Groves, Chairman, Don Anderson, James S. Earley, E. A. Gaumnitz, and L. E. Pfankuchen. This group, in a series of meetings, discussed these studies with the authors at every stage. While the more direct results of these discussions, which we each vividly recall, were substantial, these studies were probably improved even more by the hints and suggestions whose value was not immediately appreciated. During his stay at the University of Wisconsin, Milton Friedman was a consultant and helped us all with many technical problems.

The interest of Simon Kuznets and Harold M. Groves from the time of starting the tabulations of Wisconsin income tax returns through every phase of the study was always a source of inspiration. Without their continuing interest and support these studies would never have been completed.

We are indebted, also, to W. L. Crum, Solomon Fabricant, C. Lowell Harriss, Frederick C. Mills, and Geoffrey H. Moore for

uncovering many ambiguities in the manuscript and for other valuable suggestions.

We are grateful to Martha Anderson for her careful editing of the manuscript and to H. Irving Forman for preparing the excellent charts.

> Frank A. Hanna Sidney M. Lerner Joseph A. Pechman

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## National Bureau of Economic Research,

Hanna, Frank Allan, 1907-

2,006,839

Analysis of Wisconsin income (by) Frank A. Hanna, Joseph A. Pechman and Sidney M. Lerner. New York, National Bureau of Economic Research (1948)

xviii, 261 p. diagrs. 25 cm. (Studies in income and wealth, v. 9) 1. Income-Wisconsin. I. Pechman, Joseph A., 1918- joint author. II. Lerner, Sidney M., 1918- joint author. III. Title. (Series: Conference on Research in Income and Wealth. Studies in income and wealth, v. 9)

HC107.W5