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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.

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

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.

Grant from Smith Richardson Foundation (Title: Conference on Corporate Income Taxation), 2004-present.

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-present.

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.

#### University Service

Member, Provost's Faculty Advisory Committee, University of Michigan, 2002-present.

Member, Executive Committee, University of Michigan Business School, 1991-1993, 1996-1998, 2003-present.

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

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

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

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

Member, University of Michigan Business School Research Committee, 1989-1991, 1998-2003. Chairman, 2002-2003.

Chairman, 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.

### Other Professional Activities

Vice President, National Tax Association, 2003-present.

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

Member, Editorial Board, Journal of Public Economics, 2004-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, 2000-present.

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

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

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

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

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

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

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

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

Editor, National Tax Journal, 1992-1998.

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

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

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

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

Consultant, PricewaterhouseCoopers, 1998-1999.

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 Cooperation 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:

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.

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 published in 2004. 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.

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:

“Corporate Tax Evasion with Agency Costs,” (with Keith Crocker), Journal of Public Economics, forthcoming.

“Do Trust and Trustworthiness Pay Off?” (with Peter Katuscak), Journal of Human Resources, Summer 2005, 40(3), forthcoming.

“The Etiology of Tax Complexity: Evidence from U.S. State Income Tax Systems,” Public Finance Review, May 2005, 33(3), pp. 379-399.

“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.
- “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.
- “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.
- “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, forthcoming.
- “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 Aviyonah), *Tax Law Journal*, 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(2), 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.
- “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.
- “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.

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