Papers and Publications by Office of Tax Analysis Staff

2001 through 2012

Journal Articles

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

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

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

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

Altshuler, R. and Grubert, H. "Where Will They Go if We Go Territorial? Dividend Exemption and the Location Decision of U.S. Multinational Corporations." *National Tax Journal* 54 No. 4 (December 2001): 787-809.

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

Auten, G. and Joulfaian, D. "Bequest Taxes and Capital Gains Realizations." *Journal of Public Economics* 81 No. 2 (2001): 213-229.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Grubert, H. "Enacting Dividend Exemption and Tax Revenue." *National Tax Journal* 54 No. 4 (December 2001): 811-827.

Grubert, H. and Krever, R. "VAT and Financial Services: Competing Perspectives on What Should Be Taxed." *New York University Tax Law Review*, forthcoming.

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

Haveman, R. and Bershadker, A. "The Inability to be Self-Reliant as an Indicator of Poverty: Trends for the U.S., 1975-97." *Review of Income and Wealth* (September 2001): 335-360.

Heim, B. and Lurie, I. "The Impact of Insurance Subsidies on Self-Employment: Do State Individual Health Insurance Regulations Matter?" *Contemporary Economic Policy*, forthcoming.

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

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

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

Heim, B. and Lurie, I., and Ramnath, S. "Immigrant-Native Differences in Employer Provided Retirement Plan Participation." *Journal of Pension Economics and Finance*, forthcoming.

Holtzblatt, J. and McCubbin, J. "Whose Child Is It Anyway? Simplifying the Definition of a Child." *National Tax Journal* 56 No. 3 (September 2003): 701-718.

Holtzblatt, J. "Implications of Return-Free Tax Systems for the Structure of the Individual Income Tax." *FinanzArchive: Public Finance Analysis* 63 No. 3 (September 2007): 327-349.

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

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

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

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

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

Joulfaian, D. "Choosing Between an Income Tax and a Wealth Transfer Tax." *National Tax Journal*, (September 2001): 629-643.

Joulfaian, D. and McGarry, K. "Estate and Gift Tax Incentives and Inter Vivos Giving." *National Tax Journal* 57 No. 2 Part 2 (June 2004): 429-444.

Joulfaian, D. and Richardson, D. "Who Takes Advantage of Tax-Deferred Saving Programs? Evidence from Federal Income Tax Data." *National Tax Journal* (September 2001): 669-688.

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

Kiefer, D., Carroll, R., Holtzblatt, J., Lerman, A., McCubbin, J., Richardson, D., and Tempalski, J. "The Economic Growth and Tax Relief Reconciliation Act of 2001: Overview and Assessment of Effects on Taxpayers." *National Tax Journal* (March 2002): 89-117.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Mackie, J. "Unfinished Business of the 1986 Tax Reform Act: An Effective Tax Rate Analysis of Current Issues in the Taxation of Capital Income." *National Tax Journal* 55 No. 2 (June 2002), 293-337.

McClelland, J. and Mills, L. "Weighing Benefits and Risks of Taxing Book Income." *Tax Notes* 115 No. 7 (February 19 2007)

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

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

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

Turner, N. "Who Benefits from Student Aid? The Economic Incidence of Tax-Based Federal Student Aid." *Economics of Education Review*, forthcoming.

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

Turner, N. "Why Don't Taxpayers Maximize their Tax-Based Student Aid? Salience and Inertia in Program Selection." *The B.E. Journal of Economic Analysis & Policy* 11 No. 1 (2011): Article 75.

Books and Articles

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

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

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

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

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

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

Grubert, H. "Tax Planning by Companies and Tax Competition by Governments: Is there Evidence of Changes in Behavior?" In J. R. Hines Jr., ed., *International Taxation and Multinational Activity*, Chicago, IL: University of Chicago Press, 2001.

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

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

Grubert, H., and Mutti, J. "Taxing International Business Income: Dividend Exemption versus the Current System." American Enterprise Institute. Washington, DC: The AEI Press, 2001.

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

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

Haveman, R., Buron, L., and Bershadker, A. "Patterns of Foregone Potential Earnings Among Working Age Males 1975-1992" in G. Wong, and G. Picot. eds., *Working Time in Comparative Perspective Volume 1*. The Upjohn Institute for Employment Research. Kalamazoo, MI: 2001.

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

Joulfaian, D. "Charitable Giving in Life and at Death" in W.G. Gale, and J. Slemrod, eds., *Rethinking Estate and Gift Taxation*. Brookings Institution, Washington, DC: 2001.

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

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

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

McCubbin, J. *The Earned Income Tax Credit and Older Workers*, AARP Public Policy Institute, January 2009. http://assets.aarp.org/rgcenter/econ/i20 eitc.pdf.

McCubbin, J. "Noncompliance with the Earned Income Tax Credit: The Determinants of the Misreporting of Children," in B. Meyer and D. Holtz-Eakin, eds., *Making Work Pay – the Earned Income Tax Credit and Its Impact on America's Families*. Russell Sage Foundation, 2001.

Presentations at Conferences

Ackerman, D. and Auten, G. "Tax Expenditures for Noncash Charitable Contributions." Paper presented at *National Bureau of Economic Research Incentive and Distributional Consequences of Tax Expenditures*, (March 2008) and published in the *National Tax Journal* 64 No. 2 Part 2 (June 2011): 651-688.

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

Ackerman, D., Holtzblatt, J., and Masken, K. "The Pattern of EITC Claims over Time: A Panel Data Analysis", Paper presented at *Annual Internal Revenue Service Research Conference*, (July 2009).

Altshuler, R. and Grubert, H. "Formula Apportionment: Is it Better than the Current System and Are There Better Alternatives?" Paper presented at a conference on *Mobility and Tax Policy* at the University of Tennessee, (October 2008) and published in *National Tax Journal* 63 No.4 Part 2 (December, 2010): 1145-1184.

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

Auten, G. "The Capital Gains Exclusion on Small Business Stock." Paper presented at the 95th National Tax Association Annual Conference on Taxation, (November 2002).

Auten, G., Carroll, R., and Gee, G. "The Responsiveness of Dividends to Taxes: Evidence from the 2003 Tax Act." Paper presented at the *NBER Summer Institute*, (July 2008).

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

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

Auten, G., and Kawano, L. "When Tax Rates Go Up: Taxpayer Responses to the 1993 Act" Paper presented at 104th Annual Conference of the National Tax Association (November 2011) and International Institute of Public Finance Annual Congress (August 2011).

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

Auten, G. and McClelland, J. "Giving to the Limit? The Charitable Contributions of Corporations." in *Proceedings of the 94th Annual Conference of the National Tax Association*, (November 2001): 246-55.

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

Baer, K. "What International Experience Can Tell Us About the Potential Challenges of Administering a US VAT." Paper presented at the *ESRC and HM Revenue & Customs International Conference on Taxation Analysis and Research*, (December 2011).

Bershadker, A. and Cronin, J.A. "Winners (and Losers?) in the Search for Higher Education Tax Subsidies." Paper presented at the 95th National Tax Association Annual Conference on Taxation, (November 2002) and the Society of Government Economists Biannual Meetings, (2002).

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

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

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

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

Carroll, R., Joulfaian, D, and Mackie J. "Income Versus Consumption Tax Baselines for Tax Expenditures." Paper presented at *National Bureau of Economic Research Incentive and Distributional Consequences of Tax Expenditures*, (March 2008) and published in a special issue of the *National Tax Journal* 64 No. 2 part 2 (June 2011): 491-510.

Carlson, C. "Who Pays the Corporate Alternative Minimum Tax? Results from Corporate Panel Data for 1987-1998." In *Proceedings of the 94th Annual Conference of the National Tax Association*, (November 2001): 349-356.

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

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

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

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

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

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

DeBacker, J., Heim, B., Tran, A. "Importing Corruption Norms from Overseas: Evidence from Corporate Tax Evasion in the United States." Paper presented at the 104th National Tax Association Annual Conference on Taxation (November 2011).

DeBacker, J., and Heim, B. "Rising Inequality: Transitory or Permanent? New Evidence from a Panel of U.S. Tax Returns 1987-2006." Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

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

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

Gillette, R., Hunter, G., Lurie, I., Siegel, J., and Silverstein, G. "The Impact of Repealing the Exclusion for Employer-Sponsored Insurance". Presented at 103rd *National Tax Association Annual Conference on Taxation*, (November 2010).

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

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

Gleason, S., and Tong, P. "The Nontaxable Combat Pay Election and the Earned Income Tax Credit." Paper presented at the *American Economic Association Annual Conference*, (January 2012).

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

Heim, B. and Lurie, I. "Taxes, Income, and Retirement Savings: Differences by Permanent and Transitory Income" Paper presented at *The APPAM 31st Annual Research Conference*, (November 2009).

Heim, B. and Lurie, I. "Taxes, Income, and Retirement Savings: Differences by Permanent and Transitory Income" Paper presented at 102th National Tax Association Annual Conference on Taxation, (November 2009).

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

Heim, B. and Lurie, I. "The Effect of Health Insurance Premium Subsidies on Entry into and Exit from Self-Employment." Paper presented at The *Society of Government Economists (SGE) Conference*, (June 2008).

Heim, B. and Lurie, I. "Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed." Paper presented at *The Annual Meetings of the American Economic Association*, (January 2008).

Heim, B. and Lurie, I. "Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed." Paper presented at *The APPAM 29th Annual Research Conference*, (November 2007).

Heim, B. and Lurie, I. "Do Increased Premium Subsidies Affect How Much Health Insurance Is Purchased? Evidence from the Self-Employed." Paper presented at *the 100th Annual Meetings of the National Tax Association*, (November 2007).

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

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

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

Jaquette, S., Knittel, M., and Russo, K. "Stock Options and Federal Tax Receipts: Recent Evidence." In *Proceedings of the 94th Annual Conference of the National Tax Association*, (November 2001): 228-236.

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

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

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

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

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

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

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

Kawano, L., and LaLumie, S. "How Income Changes During Unemployment: Evidence from Tax Return Data." Paper presented at the 104th National Tax Association Annual Conference on Taxation, (November 2011).

Kawano, L., Ramnath S., and Tong, P.K. "A Re-Balancing Act? Understanding Patterns in Refunds and Balances Due" Paper presented at the *Allied Social Science Association Annual Conference*, (January2012) and *Annual Association for Public Policy Analysis and Management Research Conference*, (November 2011).

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

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

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

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

Kitchen, J. and Monaco, R. "Real-Time Forecasting In Practice: The U.S. Treasury Staff's Real-Time GDP Forecast System." Paper presented at the 2003 Annual Meeting of the National Association for Business Economics, (September 2003).

Knittel, M., S. Nelson, J. DeBacker, J. Kitchen, J. Pearce, and R. Prisinzano. "Taxing Small Business." Paper presented at the 41st Annual Spring Symposium of the National Tax Association, Washington, DC. (May 2011). Office of Tax Analysis Technical Paper 4: http://www.treasury.gov/resource-center/tax-policy/tax-analysis/Documents/OTA-T2011-04-Small-Business-Methodology-Aug-8-2011.pdf

Knittel, M., and Jaquette. S. "Stock Options and Federal Tax Receipts: Recent Evidence." In *Proceedings of the 94th Annual Conference of the National Tax Association*, (November 2001): 228-236.

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

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

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

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

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

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

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

Lerman, A. "The Federal Individual Income Tax Form: How Does Its Appearance Matter?" In *Proceedings of the 100th Annual Conference of the National Tax Association*, (November 2007).

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

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

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

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

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

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

Mackie, J. "Improved Allocation of Real Capital as a Benefit of Fundamental Tax Reform: Results from a Modified Auerbach-Kotlikoff Model." in *Proceedings of the Ninety-Fourth Annual Conference on Taxation*: 237-245, (November 2002).

McCubbin, J. "Tax Incentives for Health Insurance," presented at *Getting More From Tax Incentives*, Brookings Urban Tax Policy Center, (May 2009), http://www.taxpolicycenter.org/events/events_051909.cfm.

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

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

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

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

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

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

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

Tempalski, J. "The Impact of the 2001 Tax Bill on the Individual AMT." In *Proceedings of the 94th Annual Conference of the National Tax Association*, (November 2001): 340-348.

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

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

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

Turner, N. "Why Don't Taxpayers Maximize their Tax-Based Federal Student Aid? Salience and Inertia in Program Selection." Paper presented at *The 36th Annual Conference of the Association for Education Finance and Policy*, (March 2011).

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

Agency Publications

Bershadker, A. and Brashares, E. "Use of the Federal Empowerment Zone Employment Credit for Tax Year 1997: Who Claims What?" *Statistics of Income Bulletin*, 13(4), (Spring 2004): 171-186.

Brashares, E. "Empowerment Zone Tax Incentive Use: What the 1996 Data Indicate," *SOI Bulletin*, (Summer 2000): 236-252.

Carroll, R., Diamond, J., Johnson, C., and Mackie, J. "A Summary of the Dynamic Analysis of the Tax Reform Options Prepared for the President's Advisory Panel on Federal Tax Reform." *U.S. Department of the Treasury, Office of Tax Analysis*, (2006).

Lerman, A. "Value of IRS Information for Determining Eligibility for the Low Income Subsidy Program (LIS) of the Medicare Prescription Drug Program (Medicare Part D)." *U.S. Department of the Treasury*, (December 2008).

OTA Working Paper and Technical Paper Series

Auten, G.E. and Gee, G. "Income Mobility in the US: Evidence from Income Tax Returns for 1987 and 1986," (May 2007).

Brady, P., Cronin, J.A., and Houser, S. "Regional Differences in the Utilization of the Mortgage Interest Deduction," (August 2001).

Carlson, C. "The Corporate Alternative Minimum Tax Aggregate Historical Trends," (June 2005).

Carlson, C. "The Effect of the 2001 Recession and Recent Tax Changes on the Corporate Alternative Minimum Tax," (June 2005).

Grubert, H. "Foreign Taxes and the Growing Share of U.S. Multinational Company Income Abroad: Profits, Not Sales, are Being Globalized." *U.S. Department of the Treasury, OTA Paper 103*, (February, 2012).

Grubert, H. "Debt and the Profitability of Foreign-Controlled Domestic Corporations in the United States." *U.S. Department of the Treasury, OTA Technical Paper*, (July 2008).

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

Joulfaian, D. "Estate Taxes and Charitable Bequests: Evidence from Two Tax Regimes," (March 2005).

Joulfaian, D. "Basic Facts on Charitable Giving," (June 2005).

Joulfaian, D. "The Behavioral Response of Wealth Accumulation to Estate Taxation: Time Series Evidence," (November 2005).

Joulfaian, D. "The Federal Gift Tax: History, Law, and Economics," U.S. Department of the Treasury, OTA Paper 100, (November 2007).

Joulfaian, D. "Estate Taxes and Charitable Bequests: Evidence from Two Tax Regimes," U.S. Department of the Treasury, OTA Paper 92, (March 2005).

Joulfaian, D. "Basic Facts on Charitable Giving," U.S. Department of the Treasury, OTA Paper 95, (June 2005).

Joulfaian, D. "The Federal Gift Tax: History, Law, and Economics," (November 2007).

Kawano, L. "The Dividend Clientele Hypothesis: Evidence from the 2003 Tax Act." U.S. Department of the Treasury, OTA Paper 102, (March, 2011)

Knittel, M., Nelson, S., DeBacker, J., Kitchen, J., Pearce, J., and Prisinzano, R. "Methodology for Identifying Small Businesses and Their Owners." *U.S. Department of the Treasury, OTA Technical Paper 4*, (August, 2011).

Knittel, M. "Corporate Response to Accelerated Tax Depreciation: Bonus Depreciation for Tax Years 2002-2004," May 2007).

Louie, H., Rousslang, D., and Silverstein, J. "Measuring a Company's Foreign Tax Credit Position," (October 2006).

McCubbin, J. "Optimal Tax Enforcement – A Review of the Literature and Practical Implications," (December 2004).

McDonald, M. "Income Shifting from Transfer Pricing: Further Evidence from Tax Return Data." *U.S Department of the Treasury, OTA Technical Paper 2* (July 2008).

Nunns, J., Ackerman, A., Cilke, J., Cronin, J.A., Holtzblatt, J., Hunter, G., Lin, E., and McCubbin, J. "Treasury's Panel Model for Tax Analysis," *U.S Department of the Treasury, OTA Technical Paper 3* (July 2008).

Tempalski, J. "Revenue Effects of Major Tax Bills (Revised)," (September 2006), (Table Update June 2011).

Other Working Papers

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

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

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

Joulfaian, D. "Choosing Between Gifts and Bequests: How Taxes Affect the Timing of Wealth Transfers," *NBER Working Paper No. 11025* (January 2005).

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