

**JOEL SLEMROD**

CURRICULUM VITAE

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Ann Arbor, MI 48104

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.

Visiting Scholar, Centre for Business Taxation, Saïd Business School, University of Oxford, 2014.

Associate Member, Nuffield College, University of Oxford, 2014.

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:

Grant from Smith Richardson Foundation (Title: Taxing Beards and Breasts, Wigs and Windows: Weird Taxes from the Past and Their Lessons for Tax Policy Today), 2015-2018.

Atkinson Award, given to the best paper published in the *Journal of Public Economics* over the past three years, for the paper “Car Notches: Strategic Automaker Responses for Fuel Economy,” which appeared in the December 2012 issue, co-authored with James Sallee.

Richard Musgrave Visiting Professor, awarded jointly by the CESifo Group and the International Institute of Public Finance, Munich, Germany, April 11-13, 2013.

Recipient, Daniel M. Holland Medal, presented by the National Tax Association for outstanding contributions to the study and practice of public finance, 2012.

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

Researcher of the Year, Ross School of Business, University of Michigan, 2013.

University of Michigan Voices of the Staff Champion Award, for “promoting practices that enhance staff member engagement in professional development activities,” 2010.

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

Grant from International Growth Centre with Wojciech Kopczuk (Title: How to Tax Family Firms), 2009-2010.

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

Keynote lecture, American Taxation Association Mid-Year Meeting, New Orleans, LA, “Tax Experts and Tax Reform,” February 16, 2018.

Keynote lecture, Inter-American Development Bank, Washington, DC, “Rethinking Taxes in Emerging Countries: The Role of Evasion, Information, and Inequality,” November 1, 2017.

Keynote lecture, Workshop on Tax Evasion, Tax Avoidance and Inequality, University of Copenhagen, “Random (and Hopefully Controlled) Thoughts on Tax Evasion and Inequality” October 27, 2017.

Keynote lecture, XIII Summer School in Public Economics, Andrew Young School of Policy Studies, Georgia State University, “Tax Systems and Optimal Tax Administration,” June 26, 2017.

Keynote lecture, Workshop on Public Economics, 2017 RIDGE Forum, Montevideo, Uruguay, “Real Firms in Tax Systems,” May 26, 2017.

Keynote lecture, University of Zurich Inaugural Conference of the Zurich Center for Economic Development, “Tax Systems in Developing Countries: Do We Need a New Paradigm?” (graciously delivered by Professor James Hines due to a Slemrod family emergency), December 12, 2016. Text available at [http://webuser.bus.umich.edu/jslemrod/Development%20speech%2012-12-16%20submitted%20\(1\).pdf](http://webuser.bus.umich.edu/jslemrod/Development%20speech%2012-12-16%20submitted%20(1).pdf)

Keynote lecture, 73<sup>rd</sup> Annual Congress of the Japan Institute of Public Finance, Kyoto. “Policy Insights from a Tax-Systems Perspective,” October 23, 2016.

Keynote address, World Bank Course in Domestic Revenue Mobilization, “Tax Systems and Tax Administration,” Arlington, VA, May 5, 2016.

Keynote lecture, University of North Carolina Tax Symposium, “Disclosure of Tax-Return Information,” March 18, 2016.

- Robin Oliver Scholarship Visiting Lecturer, New Zealand, February 21-25, 2016.  
Addresses at the Tax Management Group (Auckland), University of Victoria (Wellington), and the New Zealand branch of the International Fiscal Association (Queenstown).
- Mary C. Parker Yates Lecture, The Murphy Institute, Tulane University, "Taxing Beards and Breasts, Wigs and Windows: Weird Taxes of the Past and Their Lessons for Tax Policy Today," November 9, 2015.
- Public address, University of Oregon Department of Economics, School of Law and Lundquist College of Business, "Taxing Beards and Breasts, Wigs and Windows: Weird Taxes of the Past and Their Lessons for Tax Policy Today," May 18, 2015.
- Keynote lecture, Inaugural conference of the Welfare State and Taxation Unit of the Dondena Research Centre on Social Dynamics and Public Policy, Bocconi University, Milan, "Tax System Design: The Role of Enforcement," May 4, 2015.
- Keynote lecture, 1<sup>st</sup> Annual MaTax Conference, University of Mannheim and ZEW, "The Consequences of Firm-Based Taxation: A Tax-Systems Approach," September 18, 2014.
- Keynote lecture, 26th Annual Conference of the Italian Society of Public Economics (SIEP), "The Consequences of Firm-Based Taxation: A Tax-Systems Approach," Pavia, Italy, September 27, 2014.
- Keynote lecture, Second Annual Workshop of the Tax Administration Research Centre, University of Exeter, "Tax Administration and Tax Systems," March 10, 2014.
- Keynote lecture, Center for Behavior and Institution Design Conference on Taxation, Social Norms, and Compliance, "Tax Compliance, Deterrence, and Social Norms: Insights from the Effects of Public Disclosure," Nuremberg, Germany, March 7, 2014.
- Hooker Distinguished Visiting Professor of Economics, McMaster University, Hamilton, ON, January 22-24, 2014.
- Address, Barcelona GSE Lecture Series, Barcelona, Spain, October 21, 2013.
- Richard Musgrave Lecture, CESifo Group, Munich, Germany, April 11, 2013.
- Keynote lecture, Bank of Israel Annual Research Conference, Jerusalem, December 26, 2012. "Tax Reform in the United States: Lessons from 1986 and Prospects for 2013."
- Keynote lecture, Van Leer Institute, conference on Israeli tax policy, Jerusalem, December 25, 2012. "The Consequences of Taxing the Rich."

Walter Heller Distinguished Lecture, Minnesota Economics Association, October 29, 2010.  
“Taxing Ourselves.”

Keynote Lecture, 66<sup>th</sup> Congress of the International Institute of Public Finance, Uppsala Sweden, August 24, 2010. “Evidence of the Invisible: Toward a Credibility Revolution in the Empirical Analysis of Tax Evasion and the Informal Economy.”

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

Keynote address to the 2008 Conference of the New Zealand Association of Economists and the Australasian Meeting of the Econometric Society, Wellington, New Zealand, July 10, 2008. “Toward a Theory of Optimal Tax Systems.”

Condliffe Memorial Lecture, University of Canterbury, Christchurch, New Zealand, 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

Director, Michigan Institute for Teaching and Research in Economics, 2016-2017.

Member, Executive Committee, University of Michigan Department of Economics, 2001-2003, 2016-present.

Chair, Department of Economics, July 1, 2011–June 30, 2014.

Member, Dean Search Advisory Committee, College of Literature, Science, and the Arts, 2012–2013, 2013–2014.

Member, Executive Committee, Ross School of Business, 1991-1993, 1996-1998, 2003-2005, 2008-2010.

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

Member, University of Michigan Business School Research Committee, 1989-1991, 1998-2003, 2005-2007. Chair, 2002-2003, 2005-2007, 2010-2011.

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, 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*, 2006-2010.

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*, 1996-2010; member, Advisory Board, 2010-present.

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

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

Advisory Member, 2014-present; Member, Board of Associate Editors, *Finanzarchiv/Public Finance Analysis*, 2000-2014.

Member, Editorial Board, *Hacienda Pública Española/Review of Public Economics*, 2016-present.

Member, Editorial Board, *Nordic Tax Journal*, 2016-present.

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

Member, Editorial Board, *Australian Tax Review*, 2011-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, International Institute of Public Finance, 2015-2018; Vice President, 2012- 2015; Honorary President, 2018-present.

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

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

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

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

Member, Scientific Advisory Board, MaTax, a joint research initiative of the University of Mannheim, the Centre for European Economic Research (ZEW), and the University of Heidelberg, 2013-present.

Short-term Visiting Professor, Bocconi University, Milan, September, 2017.

Instructor, Comparative Tax Policy and Administration, Harvard Kennedy School Executive Education, 2015, 2016, and 2018.

Instructor, International Institute of Public Finance Ph.D. School, Warsaw, June 15-18, 2015.

Instructor, International Monetary Fund Economics Training Program, 2005, 2007, 2008, 2009, 2013.

Head, Local Organizing Committee, 67<sup>th</sup> Annual Congress of the International Institute of Public Finance, Ann Arbor, MI, August 7 – 11, 2011.

Member, American Economic Association Committee on Government Relations, 2011-2014.

Research Affiliate, International Growth Centre, 2016-present.

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

International Research Fellow, Institute for Fiscal Studies (London), 2008-present.

International Fellow, C.D. Howe Institute (Toronto), 2010-present.

International Fellow, University of Exeter-Institute for Fiscal Studies Tax Administration Research Centre, 2013-present.

Distinguished Fellow, CESifo Group, Munich, 2013-present.

Consultant, International Monetary Fund, 2012.

Consultant, State of Montana Department of Revenue, 2010.

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

Consultant, Review of Australia's Future Tax System, 2008-2010.

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.

Consultant, International Finance Corporation, World Bank, 2006-2008.

Co-Director, International Advisors Committee to the Tax Reform Mission, 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.

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, MA: 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. Chinese simplified character edition, published by Dongbei University of Finance and Economics Press, 2013. 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. Fifth edition, 2017.

*Taxation and Migration*, edited, with Reuven Avi-Yonah (Leiden: Kluwer Law International, 2015).

*Tax Systems*, with Christian Gillitzer, Zeuthen Lectures Book Series (Cambridge, MA: MIT Press, 2014). Chinese language edition, published by Truth & Wisdom Press, 2019.

*Taxes in America: What Everyone Needs to Know*, with Leonard E. Burman (Oxford: Oxford University Press, 2012).

*Taxing Corporate Income in the 21<sup>st</sup> 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 Compliance and Enforcement,” *Journal of Economic Literature*, forthcoming.

“Tax Reform Made Me Do It!” (with Michelle Hanlon and Jeffrey Hoopes). In *Tax Policy and the Economy*, Volume 33, Robert Moffitt (ed.), University of Chicago Press and NBER, forthcoming.

“Tax Reform and Tax Experts,” *Journal of the American Tax Association*, Fall 2018, 40, pp. 83-88.

“Is This Tax Reform, or Just Confusion?” *Journal of Economic Perspectives*, Fall 2018, 32, pp. 73-96.

“Public Tax-Return Disclosure” (with Jeffrey Hoopes and Leslie Robinson), *Journal of Accounting and Economics*, August 2018, 66, pp. 142-162.

“Distributional Implications of Joint Tax Evasion” (with Odd E. Nygård and Thor O. Thoresen), *Economic Journal*, 10.111, May 2018.

“Do Firms Remit 85% of Tax Everywhere? New Evidence from India” (with Tejaswi Velayudhan), *Journal of Tax Administration*, April 2018, 4, pp. 24-37.

“Real Firms in Tax Systems” (with William Boning), *Finanz Archiv/Public Finance Analysis*, March 2018, 74, pp. 131-143.

“Optimal Tax Administration” (with Michael Keen), *Journal of Public Economics*, August 2017, 152, pp. 133-142.

- “The Behavioral Response to Housing Transfer Taxes: Evidence from a Notched Change in D.C. Policy” (with Caroline Weber and Hui Shan), *Journal of Urban Economics*, July 2017, 100, pp. 137-153.
- “Does Credit-Card Information Reporting Improve Small-Business Tax Compliance?” (with Brett Collins, Jeffrey Hoopes, Daniel Reck, and Michael Sebastiani), *Journal of Public Economics*, May 2017, 149, pp. 1-19.
- “Tax Compliance and Enforcement: An Overview of New Research and Its Policy Implications,” in Alan Auerbach and Kent Smetters, eds., *The Economics of Tax Policy*, Oxford University Press, 2017.
- “A Characteristics Approach to Optimal Taxation: Line Drawing and Tax-Driven Product Innovation” (with Christian Gillitzer and Henrik Kleven), *Scandinavian Journal of Economics*, April 2017, 119(2), pp. 240-267.
- “Caveats on the Research Use of Tax-Return Administration Data,” *National Tax Journal*, December 2016, 69(4), pp. 1003-1020.
- “Does Evasion Invalidate the Welfare Sufficiency of the ETI?” (with Christian Gillitzer), *The B.E. Journal of Economic Analysis and Policy*, October 2016, 16(4), Article 7.
- “Using the ‘Smart Return’ to Reduce Tax Evasion and Simplify Tax Filing” (with Joseph Bankman and Clifford Nass), *Tax Law Review*, Summer 2016, 69(4), pp. 459-484.
- “How Do Corporate Tax Bases Change When Corporate Tax Rates Change? With Implications for Tax Rate Elasticity of Corporate Taxable Income?” (with Laura Kawano), *International Tax and Public Finance*, June 2016, 23(3), pp. 401-433.
- “Does Tax-Collection Invariance Hold? Evasion and the Pass-Through of State Diesel Taxes” (with Wojciech Kopczuk, Justin Marion, and Erich Muehlegger), *American Economic Journal: Economic Policy*, May 2016, 8(2), pp. 251-286.
- “Subnational Competition: Tax Competition, Competition in Urban Areas, and Education Competition” (with David R. Agrawal and William F. Fox), *National Tax Journal*, September 2015, 68(3S), pp. 701-734.
- “Taxpayer Search for Information: Implications for Rational Attention (with Jeffrey Hoopes and Daniel Reck), *American Economic Journal: Economic Policy*, August 2015, 7(3), pp. 177-208.
- “Sexing Up Tax Administration,” *Journal of Tax Administration*, April 2015, 1(1), pp. 6-22.
- “Taxes on the Internet: Deterrence Effects of Public Disclosure (with Thor O. Thoresen and Erlend E. Bø), *American Economic Journal: Economic Policy*, February 2015, 7(1), pp. 36-67.

- “Distinguishing the Role of Authority ‘In’ and Authority ‘To’” (with Dan Silverman and Neslihan Uler), *Journal of Public Economics*, May 2014, 113, pp. 32-42.
- “Insights from a Tax-Systems Perspective,” (with Christian Gillitzer), *CESifo Economic Studies*, March 2014, 60(1), pp. 1-31.
- “Buenas Notches: Lines and Notches in Tax System Design,” *eJournal of Tax Research*, December 2013, 11(3), pp. 259-283.
- “Expert and Public Attitudes towards Tax Policy: 2013, 1994, and 1934,” (with Diane Lim and Eleanor Wilking), *National Tax Journal*, December 2013, 66(4), pp. 775-806.
- “The Effect of Public Disclosure on Reported Taxable Income: Evidence from Individuals and Corporations in Japan,” (with Makoto Hasegawa, Jeffrey Hoopes, and Ryo Ishida), *National Tax Journal*, September 2013, 66(3), pp. 571-608.
- “Competitive Tax Policy,” in Kevin Hassett, ed. *Rethinking Competitiveness*, AEI Press, 2012, pp. 32-68.
- “Car Notches: Strategic Automaker Responses to Fuel Economy Policy,” (with James Sallee), *Journal of Public Economics*, December 2012, 96(11-12), pp. 981-999.
- “Check in the Mail or More in the Paycheck? Does the Effectiveness of Fiscal Stimulus Depend on How It Is Delivered?” (with Claudia Sahm and Matthew Shapiro), *American Economic Journal: Economic Policy*, August 2012, 4(3), pp. 216-250.
- “Understanding Multidimensional Tax Systems,” (with Leslie Robinson), *International Tax and Public Finance*, April 2012, 19(2), pp. 237-267.
- “The Elasticity of Taxable Income with Respect to Marginal Tax Rates: A Critical Review,” (with Emmanuel Saez and Seth Giertz), *Journal of Economic Literature*, March 2012, 50(1), pp. 3-50.
- “Evidence of the Invisible? Measurement Issues in Analyzing Tax Evasion and the Informal Economy,” (with Caroline Weber), *International Tax and Public Finance*, February 2012, 19(1), pp. 25-53.
- “Financial Reporting, Tax, and Real Decisions: A Unifying Framework” (with Douglas A. Shackelford and James M. Sallee), *International Tax and Public Finance*, August 2011, 18(4), pp. 461-494.
- “Tax Policy and the Missing Middle: Optimal Tax Remittances with Firm-Level Administrative Costs” (with Dhammika Dharmapala and John D. Wilson), *Journal of Public Economics*, October 2011, 95(9-10), pp. 1036-1047.



- “Household Response to the 2008 Tax Rebates: Survey Evidence and Aggregate Implications” (with Claudia R. Sahm and Matthew D. Shapiro). In Jeffrey R. Brown, ed., *Tax Policy and the Economy*, Volume 24, NBER and University of Chicago Press, 2010, pp. 69-110.
- “Location, (Real) Location, and Tax (Location): An Essay on the Place of Mobility in Optimal Taxation,” *National Tax Journal*, December 2010, 63(4), pp. 843-864.
- “Taxation and the Financial Sector” (with Daniel Shaviro and Douglas A. Shackelford), *National Tax Journal*, December 2010, 63(4), pp. 709-721. Also appears in Julian S. Alworth and Giampaolo Arachi, eds. *Taxation and the Financial Crisis*, Oxford University Press, 2012, pp. 148-173.
- “Of Coase, Calabresi, and Optimal Tax Policy,” (with Kyle Logue), *Tax Law Review*, Summer 2010, 63(4), pp. 797-866.
- “The Distribution of Income Tax Noncompliance,” (with Andrew Johns), *National Tax Journal*, September 2010, 63(3), pp. 397-418.
- “Optimal Observability in a Linear Income Tax,” (with Christian Traxler), *Economics Letters*, August 2010, 108(2), pp. 105-108.
- “Old George Orwell Got It Backward: Some Thoughts on Behavioral Tax Economics,” *FinanzArchiv*, March 2010, 66(1), pp. 15-33.
- “Complexity in the Australian Tax and Transfer System.” In Melbourne Institute, *Australia’s Future Tax and Transfer Policy Conference: Proceedings of a Conference*, 2010, pp. 257-270.
- “Playing with Fire: Cigarette Taxes and Competition from the Internet,” (with Austan Goolsbee and Michael Lovenheim), *American Economic Journal: Economic Policy*, February 2010, 2(1), pp. 131-154.
- “The Fatal Toll of Driving to Drink: The Effect of Minimum Legal Drinking Age Evasion on Traffic Fatalities,” (with Michael Lovenheim), *Journal of Health Economics*, January 2010, 29(1), pp. 62-77.
- “Administration and Compliance,” (with Jonathan Shaw, John Whiting) in Stuart Adam, Timothy Besley, Richard Blundell, Stephen Bond, Robert Chote, Malcolm Gammie, Paul Johnson, Gareth Myles, and James Poterba (eds.), for the Institute of Fiscal Studies, *Dimensions of Tax Design: The Mirrlees Review*, Oxford University Press, 2010, pp. 1100-1162.
- “Tax Competition with Parasitic Tax Havens,” (with John D. Wilson), *Journal of Public Economics*, December 2009, 93(11-12), pp. 1261-1270.

- “Lessons for Tax Policy in the Great Recession,” *National Tax Journal*, September 2009, 62(3), pp. 387-397.
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