

## The Scope of Tax Accounting Research

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**Abstract.** We argue that tax researchers in accounting should expand the scope of their inquiry to include all types of taxes paid by all types of taxpayers, and that editors and reviewers should be more willing to review and consider such papers. Accountants in practice engage with a wide variety of taxes—such as payroll, sales, property, carbon, and other excise taxes—yet tax accounting scholars and journals have largely ignored these areas. We propose that broadening the scope of tax research will better align academic inquiry with real-world practice and public policy. Furthermore, we contend that accounting scholars bring valuable skills to the table for studying the effects of these taxes, given their institutional knowledge, familiarity with tax and accounting data, and experience with taxpayer behavior. By encouraging research on a broader set of taxes, accounting journals and tax accounting scholars have the potential to expand their impact and relevance.

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## **Introduction**

This note advocates for expanding both the scope of research by tax accounting scholars and the types of tax topics that journals are willing to review and publish. Taxes have virtually unlimited scope, impacting nearly every aspect of economic life, which provides tax scholars the opportunity to shed light on a broad range of issues of first-order importance. However, tax accountants historically have limited the scope of their research primarily to corporate income taxes. This pattern raises a crucial question: What should be the research scope of tax accounting scholars? Further, what types of tax research questions should accounting journals be willing to publish? Ultimately, it is up to researchers collectively to define the scope of their research domain broadly or narrowly, authors' decisions of what papers to write, and editors' and reviewers' decisions of what papers to accept. In this note, we argue that we, as tax accounting researchers, should define our scope broadly. Doing so will increase our impact among policymakers, increase our relevance to practice, better align our research with what we teach in the classroom, and exploit our comparative advantages.

The question of what qualifies as "tax accounting research" is complex. There is no regulatory body to create boundaries, promulgate rules, or set definitions of tax accounting research. Instead, our perceptions of acceptable research are implicitly defined by journal editors, associate editors, and referees who act as gatekeepers, conference selection committees who influence the perception of acceptable topics, and authors who choose what papers to write. The purpose of this note is to persuade editors, associate editors, reviewers, conference selection committees, and authors to broaden the scope of what constitutes tax accounting research relative

to what we, the authors of this note, perceive the socially accepted scope of tax accounting research to currently be.<sup>1</sup>

We believe that tax accountants' narrow focus on corporate income taxes is misguided for several reasons. First, corporate income taxes account for only a small fraction of total federal tax revenue (e.g., about 11 percent of total tax revenue at the U.S. federal level).<sup>2</sup> Second, businesses comply with and pay a variety of other taxes—carbon taxes, sales taxes, property taxes, excise taxes, tariffs, payroll taxes, withholding taxes, and value-added taxes. Third, businesses operate using a variety of entity forms that are not subject to corporate income taxes. In particular, businesses organized as pass-through entities (e.g., S corporations, partnerships) account for large amounts of economic activity without being subject to corporate income taxes, but their owners can be subject to income taxes, and the entities can be subject to many other non-corporate income taxes and other non-income taxes.<sup>3</sup> Finally, taxes remitted by individuals are a large portion of government revenues. If researchers want to understand how taxes broadly affect economic behavior, they cannot constrain themselves to only studying one type of tax that applies to one type of taxpayer. Thus, defining the scope of accounting research too narrowly comes at the cost of missed opportunities and self-limited importance for accounting researchers and journals. We believe that the scope of accounting tax research should include all types of taxes, paid by all types of taxpayers.

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<sup>1</sup> We expect this process to take time, accepting the fact that merely citing this note is unlikely to change the mind of an editor or reviewer about what is acceptable to research. Accordingly, we urge caution to early-stage scholars in selecting topics. But we do hope that this note starts a conversation that, eventually, can broaden the scope of tax accounting research.

<sup>2</sup> See, for example, <https://fiscaldata.treasury.gov/americas-finance-guide/government-revenue/>. Similar results exist in the EU.

<sup>3</sup> See, for example, <https://apps.bea.gov/scb/issues/2021/05-may/0521-small-business.htm>, which shows that more than a quarter of total private gross output is produced by small companies, often pass-throughs.

Consider the scope of research conducted in public economics, arguably the most analogous comparison group to tax accountants. Like tax accountants, public economists are a subset of a broader field, and they draw upon and contribute to the broader field. Public economists successfully study a broad range of taxes, whereas tax accountants do not. More generally, accounting research should take inspiration from economics, which embraces a broad scope by addressing a wide range of questions that extend far beyond traditional economic topics.<sup>4</sup> Indeed, economists have made important contributions to our understanding of a wide range of phenomena such as crime, health, education, and environmental and climate concerns. This broad perspective enhances the impact of economics by allowing scholars to explore how economic principles apply to a wide set of research questions. In a similar vein, financial accounting research as published in top accounting journals now comprises many topics that historically would not have been considered within the scope of accounting, such as corporate governance, executive compensation, etc. By broadening the scope of tax accounting research, tax accountants will be able to contribute to this expanded view of accounting's role in the economy.

There are some examples of accountants doing empirical work on non-corporate income taxes, with mixed success placing these papers in accounting journals. These papers represent a tiny fraction of the total number of papers being produced by tax accountants, and anecdotally, many have struggled to be placed in top accounting journals. For example, see the papers listed in Table 1. These papers were compiled by the authors of this note by searching Google Scholar, as well as asking other tax accounting scholars for examples of research by accounting scholars involving non-corporate income taxes. Of note is how frequently these papers are published in

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<sup>4</sup> For example, traditionally, academic economists studied macroeconomic theories on inflation, unemployment, and economic growth, and microeconomic theories on game theory, information asymmetry, and decision-making under uncertainty, shaping modern understanding of both large-scale economic policies and individual behaviors.

non-top 5 accounting outlets. Also of note is that many of these papers entail accountants working with non-accounting researchers.

Broadening the scope of tax accounting research will allow tax accounting researchers to: (1) better speak to public policy issues, (2) improve the alignment between tax accounting research and practice, (3) improve the alignment between tax accounting research and instruction, (4) exploit tax accountants' comparative advantages, such as their institutional knowledge of tax laws and practice, and their understanding of tax and financial accounting data, (5) understand how taxes beyond corporate income taxes interact with other accounting phenomena, and (6) exploit new data sources that go beyond corporate income taxes and financial statements. We elaborate on each of these reasons below.

### **The examination of other types of taxes will allow accountants to better speak to public policy issues**

Examining a broader range of taxes enables tax accountants to contribute more directly to public policy debates. Public policy issues surrounding taxation extend far beyond corporate income taxes to include payroll taxes, sales taxes, environmental taxes, and more. Revenue from the corporate tax is only a small fraction of total government revenue. As a result, if tax accountants are limited to corporate taxation, they have limited ability to speak to important public policy issues. By studying the effects of these non-income taxes, and taxpayers beyond corporations, accounting researchers can provide evidence that informs policymakers on how taxes impact various segments of the economy.<sup>5</sup>

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<sup>5</sup> While somewhat limited, some tax accounting research has had an observable influence on tax policy conversations and tax policy. For example, Mills and Plesko (2003) made recommendations that led to the development of Schedule M-3, which is now a standard part of corporate tax returns.

A focus on non-income taxes for non-corporate taxpayers will also allow accounting researchers to address different sets of policymakers. For example, city and county-level policymakers concerned with sales or property taxes and state level policymakers interested in state income taxes would all be possible consumers of a broader research agenda produced by tax accounting researchers (e.g., Belnap, Welsch, and Williams 2023).

### **A broader scope will improve the alignment between tax accounting research and practice**

In practice, accountants manage a wide range of tax issues. For example, accountants handle individual tax compliance, payroll tax reporting, estate tax planning, and tariff compliance, among other responsibilities. From small local accounting firms to the Big Four accounting firms, accountants engage with diverse tax issues and diverse entity types, with specific practices in many of the issues that have rarely if ever been addressed by tax accounting scholars in top accounting journals, such as property taxes, emissions taxes, etc. Given the push to align academic research to be more relevant to real-world practice, it would seem desirable for at least some research by tax accountants to inform the practice of accounting writ large (Mills 2019; Clemons and Shevlin 2016; Dyreng and Maydew 2018; Clor-Proell, Even-Tov, Lee, and Rajgopal 2024). In that sense, tax accounting can learn from other academic disciplines, such as engineering and medicine, that engage in both basic research and applied research that informs practice. By bridging the gap to practice, both university-level engineering and medicine spur innovation and even entire companies (e.g., Google, Qualcomm, Genentech, and Biogen all emerged from university settings).

Focusing exclusively on corporate income taxes only captures a fraction of what practicing accountants do. Expanding the scope of tax accounting research to other types of taxes would align

academic inquiry would help bridge the gap between academia and practice. This alignment could enhance the relevance of tax research, providing insights that are more meaningful to practitioners.

### **A broader scope will better align tax accounting research with teaching**

Tax accounting scholars routinely teach courses that cover various types of taxes paid by a variety of types of taxpayers, not just corporate income taxes. The CPA exam, for example, includes material on individual income taxes, payroll taxes, and more. Accounting students learn about these topics in preparation for careers where they will assist different types of taxpayers with a wide range of tax obligations. Our students help taxpayers of all types pay all types of taxes, as well as understand how taxes influence their decision making. Accounting scholars should research as broadly as they teach and not limit themselves to the study of corporate income taxes.

As tax accountants research issues aligned with their teaching, this creates synergies between teaching and research. For example, teaching a class about individual income taxes and capital gains might spur research ideas related to tax planning or compliance with capital gains tax issues for individuals. Likewise, conducting research about property taxes might enhance teaching of state and local tax issues. Teaching and research synergies will be increased if tax accountants research as broadly as they teach.

### **A broader scope would allow accountants to exploit their institutional knowledge of tax laws and practice, and their understanding of tax and financial accounting data**

Accounting scholars have a unique ability to contribute to research on topics beyond corporate income taxes due to their institutional knowledge, understanding of tax and accounting data, experience with financial recordkeeping processes, and experience with taxpayer behavior.

Accounting researchers usually have deep knowledge of accounting rules, principles, and practices from their undergraduate or master's studies. Many tax accounting scholars have real-world professional experience from prior careers or ongoing relationships with practitioners through their roles as educators of accountants. Compared to economists—who traditionally do not have substantial practical experience—tax accounting researchers often possess deeper knowledge of financial reporting, governance, managerial incentives, compliance, dispute resolution, and disclosure practices. This expertise positions tax accounting scholars to study how taxes influence a wide variety of economic behavior. Moreover, tax accountants' comparative advantages raise the potential for cross-disciplinary collaboration, and we encourage cross-disciplinary collaboration between tax accountants and researchers in other fields, such as finance and economics. For example, the Scholes-Wolfson framework was the outcome of collaboration between an economist (Myron Scholes) and an accountant (Mark Wolfson).<sup>6</sup>

**A broader scope would allow tax accounting researchers to study how taxes beyond corporate income taxes interact with other accounting phenomena**

Non-income taxes interact with many core accounting issues. Indeed, the Scholes-Wolfson framework, which many tax scholars teach in Taxes and Business Strategy, emphasizes paying attention to all types of taxes, all parties, and all non-tax costs of tax planning (Scholes and Wolfson 1992; Erickson, Hanlon, Maydew, and Shevlin 2019). For example, tax accounting researchers may seek to study tariff management. With their understanding of geographic and supply chain

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<sup>6</sup> Some other examples of cross-disciplinary research involving tax accountants include Erickson, Goolsbee, and Maydew (2003), Goolsbee and Maydew (2000), Graham, Hanlon, Shevlin, and Shroff (2014), Hanlon and Slemrod (2009), Hess, Black, Javed, Hennessy, Lester, Goldin, Ho, and Portz (2024), Hoopes, Reck, and Slemrod (2015), and Gale, Hoopes and Pomerleau (2024).



disclosures in 10-Ks, their connection to practicing accountants who deal with these issues, and their understanding about how disclosure choices might affect these choices, accounting researchers are well-positioned to explore these issues. Further, having explored these issues, they might also extend this initial study to how tariffs are disclosed in accounting disclosures, how markets understand these disclosures, etc.<sup>7</sup> Indeed, one of the most highly cited papers in the accounting literature, Jones (1991), examined how firms respond to tariffs and trade policy by managing their earnings. Besides offering precedent for the study by accountants of taxes other than income taxes, Jones (1991) helped launch an entire stream of research in accounting and serves a useful reminder of the benefits of having an open mind and going where the important questions are (rather than limiting one's scope).

**A broader scope would allow tax accounting researchers to exploit new data sources that go beyond corporate income taxes and financial statements**

Historically, tax accounting research developed alongside financial accounting research (Shackelford and Shevlin 2001; Hanlon and Heitzman 2010). Early work by tax scholars focused on the corporate income tax using data from financial statements for large samples of publicly traded firms (Scholes, Wilson, and Wolfson 1992). Since then, tax accounting academics have developed substantial literatures in areas such as taxes and asset prices, how firms trade off tax and financial accounting effects, accounting for income taxes, tax enforcement, tax avoidance, and cross-border income shifting (see Shackelford and Shevlin (2001), Hanlon and Heitzman (2010), and Lester and Olbert (2024) for reviews of these literatures). However, the majority of the research by tax accountants in these areas has been limited to corporate income taxes.

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<sup>7</sup> For example, Känzig et al (2024) show that an increasing number of U.S. firms disclose their exposure to carbon taxes in their annual reports.

One of the reasons why tax accountants historically limited their scope to questions involving corporate income taxes was data availability. Financial statements and the associated data sources, like Compustat, offered data on corporate income taxes, and so researchers focused there. However, data are increasingly available that have implications for many other types of taxes (e.g., credit card transactions available with geographic variation, retail spending, foot traffic, workforce dynamics, property tax data, data on individual trading behavior, establishment-level datasets, state tax authorities willing to share data or run field experiments, software vendors with willingness to share data, etc.). As a result, data constraints are no longer as binding as they were in the past, giving tax accountants the opportunity to study questions that beyond corporate income taxes (although it is the case some of these datasets are very expensive).

Finally, these existing data constraints are much less binding for experimental tax researchers, who can run experiments without archival data. Given that some tax accounting scholars do experimental research, this also opens doors to researching non-corporate and non-income taxes.

## **Conclusion**

We argue that tax accounting scholars and accounting journals should embrace a broader range of tax research questions. Expanding the scope of tax accounting research beyond corporate income taxes allows accountants to both exploit their comparative advantages and increase their impact by speaking to questions that have societal importance.

To be clear, we are not advocating for any change of the standard for what constitutes quality research. High quality tax accounting research needs to provide convincing evidence about important questions, the same as any other area of accounting research. Rather, we encourage

accounting journals—both editors and reviewers— to be willing to evaluate and publish such research if it is up to standard, and not desk reject or reject after review merely because it involves taxes other than corporate income taxes.

We make two specific suggestions. First, we encourage those involved in the editorial process—both editors and reviewers—to allow studies involving taxes beyond corporate income taxes to be reviewed (providing they are of sufficient quality) and evaluated on their merits, and not whether the tax fits the historically narrow focus on corporate income taxes. We believe that this will increase the impact of accounting research.

Second, we argue for a broader view for the set of journals that “count” for promotion for tax accounting scholars. Top field journals in economics, such as the *Journal of Public Economics* or *American Economic Review: Economic Policy* are high quality journals with high standards. For example, the Google h5-Index for *The Accounting Review*, the highest h5-Index accounting journal, is 73. The *Journal of Public Economics* is 81.<sup>8</sup> In the IDEAS/RePEc Recursive Impact Factors for Journals, The *Journal of Public Economics* is ranked 29<sup>th</sup>, whereas the top-ranked accounting journal, the *Journal of Accounting and Economics*, is ranked 34<sup>th</sup>.<sup>9</sup> Yet, in our experience, some universities place little or no weight on publications in these top field journals in economics when making promotion and tenure decisions for tax accountants. We argue that universities should consider these top field journals favorably, as they allow tax accounting scholars to contribute to the larger set of tax scholars and enable them to have a greater impact.

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<sup>8</sup> See [https://scholar.google.com/citations?view\\_op=top\\_venues&hl=en&vq=bus](https://scholar.google.com/citations?view_op=top_venues&hl=en&vq=bus).

<sup>9</sup> See <https://ideas.repec.org/top/top.journals.recurse.html>. The *Journal of Accounting Research* is ranked 96<sup>th</sup>. The *Review of Accounting Studies* is ranked 243. Of course, different rankings yield different results, but the takeaway is that the top field journals in economics are not of low quality, and by some measures, are more impactful than some top accounting journals.

Tax accountants' expertise enables them to conduct studies on corporate income taxes, especially in areas where financial reporting and taxation interact. However, their potential contributions extend far beyond these boundaries. Tax accounting scholars can and should study non-income taxes and other tax-related issues, leveraging their deep understanding of the tax environment. By expanding the scope of research questions they examine, tax accounting scholars can align their research more closely with what accountants do, what they teach, what they research outside the tax domain, and the realities of economic activity. This shift will not only enhance the relevance of tax research but also open new avenues for understanding how taxes influence corporate behavior, accounting practices, and public policy.

#### **Declaration of Generative AI and AI-Assisted Technologies in the Writing Process.**

During the preparation of this work, the authors used Open AI's ChatGPT 4o in order to prepare this manuscript, increasing readability, adjust formatting, etc. After using this tool/service, the authors reviewed and edited the content as needed and take full responsibility for the content of the publication.

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Table 1. Examples of Non-Corporate-Income Tax Papers by Tax Accounting Scholars

Type of Tax	Authors on paper	Year	Journal	Top 5 Accounting Journal
Value added taxes	De Simone and Olbert	2024	Working Paper	
Tax incentives and credits	Jacob, Michaely, and Müller	2019	The Review of Financial Studies	
	Drake, Hess, Wilde, and Williams	2022	Contemporary Accounting Research	Yes
	De Simone, Lester, and Raghunandan	2024	Journal of Accounting Research	Yes
Individual taxes	Frank, Hoopes, and Lester	2022	Journal of Public Economics	
	Belnap, Thornock, Standridge, and Williams	2024	Working Paper	
	Jacob and Vossebürger	2022	Journal of Corporate Finance	
	De Vito, Hillmann, Jacob, and Vossebürger	2024	Working Paper	
	De Simone, Jin, and Rabetti	2024	Working Paper	
	De Simone and Stomberg	2023	Oxford Review of Economic Policy	
	De Simone, Lester, and Markle	2020	Journal of Accounting Research	Yes
	Chen, Kim, Lourie, and Zhu	2024	Working Paper	
	Lourie, Shanthikumar, Shevlin, and Zhu	2022	Working Paper	
	Kennington, Shohfi, Smith, and White	2022	Accounting, Organizations and Society	
	Brau, Hoopes, Jeong, and Lang	2024	Working Paper	
	Hasegawa, Hoopes, Ishida, and Slemrod	2013	National Tax Journal	
	Hoopes, Reck, and Slemrod	2015	American Economic Journal: Economic Policy	
Executive taxes	Yost	2018	The Accounting Review	Yes
	Hankon, Verdi, and Yost	2021	The Accounting Review	Yes
	Underwood and Yost	2023	Working Paper	
	Goldman and Ozel	2023	Journal of Accounting and Economics	Yes
	Armstrong, Glaeser, Huang, and Taylor	2019	The Accounting Review	Yes
Individual taxes on capital	Alstadsæter and Jacob	2018	Public Finance Review	
	Lester, Evans, and Tian	2018	State Tax Notes	
	Landsman and Shackelford	1995	National Tax Journal	
	Blouin, Raedy, and Shackelford	2003	Journal of Accounting Research	Yes
	Sikes	2014	Journal of Accounting and Economics	Yes
	Jacob and Todtenhaupt	2023	The Accounting Review	Yes
	He, Jacob, Vashishtha, and Venkatachalam	2022	Journal of Accounting and Economics	Yes
	Kennington	2019	Review of Accounting Studies	Yes
	Hankon, Maydew, and Thornock	2015	The Journal of Finance	
	Dai, Maydew, Shackelford, and Zhang	2008	The Journal of Finance	
Property taxes	Errico, Huber, Samuels, and Welsch	2024	Working Paper	
	Bullock, Gaertner, and Hoopes	2024	Working Paper	
	Key and Lightner	2015	Journal of the American Taxation Association	
	Plummer and Pavur	2009	Journal of the American Taxation Association	
Tariffs	Froymovich, Konchitchki, and Robinson	2023	Working Paper	
Pass-through taxation	Utke	2019	The Accounting Review	Yes
	Borysoff, Mason, and Utke	2022	Working Paper	
	Henry, Plesko and Utke	2018	National Tax Journal	
	Mason and Utke	2023	Journal of Alternative Investments	
	Utke	2024	Working Paper	
	Hess, Black, Javed, Hennessy, Lester, Goldin, H	2024	Working Paper	
Small business taxation	Slemrod, Collins, Hoopes, Reck, and Sebastiani	2017	Journal of Public Economics	
Border adjustment taxes	Gaertner, Hoopes, and Maydew	2019	The Journal of Law and Economics	
Emissions taxes	Jacob and Zerwer	2024	The Accounting Review	Yes
	Erbertseder, Jacob, Taubenböck, and Zerwer	2023	Working Paper	
	Alonso, Jacob, Ormazabal, and Raney	2024	Working Paper	
	Känzig, Marenz, and Olbert	2024	Working Paper	
Tax incidence	Kang, Li, and Lin	2021	Journal of Accounting and Economics	Yes
	Jacob, Müller, and Wulff	2023	Contemporary Accounting Research	Yes
Sales taxes	Luchs-Nunez	2021	Working Paper	
	Kubick, Omer, and Yazzie	2024	Journal of Accounting and Public Policy	
	Fox, Robinson, and Stewart	2023	Working Paper	
	Kennington, Paparcuri, Smith, and White	2024	Working Paper	
	Brown, Casas-Arce, Kennington, and White	2024	Working Paper	
	Luna	2004	Journal of the American Taxation Association	
	Fox, Hargaden, and Luna	2022	Journal of Public Economics	
	Fox, Luna, and Schaur	2014	Journal of Accounting and Economics	Yes
	Hoopes, Thornock, and Williams	2016	National Tax Journal	
	Hageman, Robb, and Schwebke	2021	Journal of the American Taxation Association	