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Staff Presentations

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Coyne, D., & Johnson, C. "Use of the Opportunity Zone Tax Incentive: What the Tax Data Tell Us" Paper presented at the Brookings Institution Opportunity Zones Conference (November 2022).

Dobridge, Christine, Rebecca Lester, and Andrew Whitten. "IPOs and Corporate Taxes." Finance and Economics Discussion Series 2021-058. Washington: Board of Governors of the Federal Reserve System. Presented at 2022 Office of Tax Analysis Research Conference. (September 2022)

Glass, Benjamin. "The Welfare Effects of Foreign Corporate Tax Rate Heterogeneity." Paper presented at the Office of Tax Analysis Research Conference.

Goldin, Jacob, Kye Lippold, Ithai Z. Lurie, and Vedant Vohra. "No Penalty, No Problem? Estimating the Effect of Zeroing Out the Individual Mandate Penalty on Health Insurance Coverage." Paper presented at the Empirical Health Law Conference at Duke University School of Law (May 2022).

Kass, Tobey. "The Value of Contingent Work." Paper presented at Office of Tax Analysis (virtual; 2022), York University (virtual; 2022), Federal Reserve Bank of Philadelphia – Supervision Department (virtual; 2022), Midwest Macroeconomic Conference (Logan, UT; 2022), Society for Economic Dynamics Annual Meeting (Madison, WI; 2022).

Kass, Tobey. "Working from Home and Human Capital Accumulation." Paper presented at Southern Economics Association Meeting (Fort Lauderdale, FL; 2022)

Klemens, Ben. "An analysis of US domestic migration via subset-stable measures of administrative data." Paper presented at Boaziçi University.

Lippold, Kye. "The Effects of the Child Tax Credit on Labor Supply." Paper presented at the 2022 FCSM Research & Policy Conference (October 2022).

Yogo, Motohiro, Andrew Whitten, and Natalie Cox. "Financial Inclusion Across the United States." Available at SSRN 3934498. Presented at 2022 NBER Public Economics Program Meeting. (April 2022)

2021

Costello, R., Fisher, R., Klemens, B., & Lin, E. "Measuring Marriage Penalties and Bonuses by Race and Ethnicity: An Application of Race and Ethnicity Re-Weighting to Tax Data." Paper presented at the OTA Research Conference (October 2021) and the Annual Conference of the 114th National Tax Association (November 2021).

Coyne, D., & Johnson, C. "Use of the Opportunity Zone Tax Incentive: What the Tax Data Tell Us" Paper presented at the 114th Annual Conference of the National Tax Association (November 2021).

Goldin, Jacob, Kye Lippold, Ithai Z. Lurie, and Vedant Vohra. "No Penalty, No Problem? Estimating the Effect of Zeroing Out the Individual Mandate Penalty on Health Insurance Coverage." Paper presented at the 114th Annual Conference of the National Tax Association (November 2021).

Goodman, Lucas. “Abandoned Retirement Savings”. Paper presented at the National Tax Association Conference and Online Public Finance Seminar.

Goodman, Lucas. “Efficiency in Household Decision-Making: Evidence from the Retirement Savings of US Couples”. Paper presented at the National Tax Association Conference.

Goodman, Lucas, Katherine Lim, Bruce Sacerdote, and Andrew Whitten. “Automatic Tax Filing: Simulating a Pre-Populated Form 1040”. (No. w30008). National Bureau of Economic Research. Presented at 2021 Georgetown University Law and Public Finance Workshop. (November 2021)

Kass, Tobey. “The Value of Contingent Work.” Paper presented at Heller-Herwicz Economics Institute Alumni Conference, Society for Economic Dynamics Annual Meeting (Minneapolis, MN; 2021), Vigo Workshop on Dynamic Macroeconomics (Vigo, Spain; 2021), Federal Reserve Bank of Minneapolis (virtual; 2021), Stevens Institute of Technology (Hoboken, NJ; 2021)

Leibel, K., Lin. E., & McCubbin J. “Social Welfare Consideration of EITC Qualifying Child Noncompliance.” Paper presented at the workshop on Reimagining Tax Administration: Social Programs Through the Tax Code organized by the Center for Taxpayer Rights (October 2021).

Lin, E., Patel, A. & Yuskavage, A. “EITC Noncompliance: Examining the Roles of the Dynamics of EITC Claims and Paid Preparer Use.” Paper presented at the 11th TPC-IRS Joint Research Conference on Tax Administration (June 2021).

Lippold, Kye, and Remy Levin. "The Effects of Transfer Programs on Childless Adults: Evidence from Food Stamps." Paper presented at the 114th Annual Conference of the National Tax Association (November 2021).

Lippold, Kye, and Remy Levin. "The Effects of Transfer Programs on Childless Adults: Evidence from Food Stamps." Paper presented at the 2021 Office of Tax Analysis Research Conference (September 2021).

White, Quinton. “Spillovers from Place-Based Policies: An Analysis of the New Market Tax Credit.” Paper presented at the 2021 OTA Conference.

Yogo, Motohiro, Andrew Whitten, and Natalie Cox. "Financial Inclusion Across the United States." Available at SSRN 3934498. Presented at 2021 NBER Innovative Data in Household Finance (December 2021) & 2021 Office of Tax Analysis Research Conference (September 2021).

2020

Glass, Ben. "Risky business: policy uncertainty and investment." Paper presented at the 2020 Office of Tax Analysis Research Conference (September 2020)

Goodman, Lucas. “Responses to the 199A Deduction for Pass-through Business Owners.” Paper presented at the 2020 National Tax Association Conference.

Lippold, Kye. “The Effects of the Child Tax Credit on Labor Supply.” Paper presented at the 2020 Office of Tax Analysis Research Conference (September 2020).

Lippold, Kye. “Applying symbolic mathematics in Stata using Python.” Paper presented at the 2020 Stata Conference (July 2020).

White, Quinton. "Taxation of Multi-Product Firms with Cost Complementarities" Paper presented at National Tax Association Conference and IIPF.

2019

Auten, G., & Langetieg, P. "The Distribution of Underreported Income: What Can We Learn from the National Research Program?" Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

DeBacker, J., Heim, B., Tran, A., & Yuskavage, A. "Why Do People Want to Pay Tax? The Effect of Public Spending on Tax Compliance." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

DeBacker, J., Heim, B., Tran, A., & Yuskavage, A. "Seeking Professional Advice: The Effects of Tax Preparers on Compliance." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

Dobridge, C., & Whitten, A. "Profitability, Taxes, and the IPO: Evidence from U.S. Corporate Tax Returns." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

Gillette, R., Hunter, G., & Lurie, I. "Leveling the Field – Equalizing Tax Subsidies for Employer Sponsored and Individual Market Health Insurance." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

Goodman, L. "Crowdout in the Decumulation Phase: Evidence from the First Year of Required Minimum Distributions." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

Goodman, L., Lim, K., Sacerdote, B., & Whitten, A. "Early Evidence on Responses to the 199A Deduction for Pass-Through Income." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

Goodman, L., Patel, E., & Saunders-Scott, M. "Used and Not Lost: Examining Dynamic Patterns of S-Corporation Loss Use." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

Lin, E. "Recent Changes in the Paid Return Preparer Industry and EITC Compliance." Paper presented at the 9th Annual IRS-TPC Joint Research Conference on Tax Administration (June 2019).

Lurie, I., & Miller, C. "The Distribution of Employer-Sponsored Health Insurance Premiums: Evidence from New Administrative Tax Data." Paper presented at the 112th Annual Conference of the National Tax Association (November 2019).

Goodman, L., Lim, K., Sacerdote, B., & Whitten, A. "Early Evidence on Responses to the 199A Deduction for Pass-Through Income." Paper presented at the NBER Taxation of Business Income (October 2019).

Auten, G., & Splinter, D. "Using Tax Data to Estimate Trends in the Distribution of Income." Paper presented at NYU Center on Capitalism and Society Conference (September 2019).

Boning, W., & Turk, A. "Effects of Financing Constraints on Small Firms: Evidence From a Tax Enforcement Experiment." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Cooper, M., & Cronin, J. "College Attendance and Education Credit Take Up for a Cohort of 18-year Olds, 2012 to 2017." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Coyne, D., & Globus-Harris, I. "The Incidence and Network Effects of Residential Energy Credits." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

DeBacker, J., Heim, B., Tran, A., & Yuskavage, A. "NRP Data and Inequality." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Goodman, L., Lim, K., Sacerdote, B., & Whitten, A. "Early Evidence on Responses to the 199A Deduction for Pass-Through Income." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Goodman, L., Patel, E., & Saunders-Scott, M. "Used and Not Lost: Examining Dynamic Patterns of S-Corporation Loss Use." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Joulfaian, D. "Revisiting Estimates of Wealth and Income Distributions." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Klemens, B. "Domestic Migration: For Money or For Love?" Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Konda, L., Patel, E., & Seegert, N. "General Business Credits: Estimating the Impact of a Regime Change in Mandatory Tax Disclosure." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Lurie, I., Heim, B., Mullen, K., & Simon, K. "Early Impact of the Affordable Care Act on Social Security Disability Insurance Benefits." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Lurie, I., & Miller, C. "The Distribution of Employer-Sponsored Health Insurance Premiums: Evidence from New Administrative Tax Data." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Smith, M., Zidar O., Zwick, E. "Top Wealth in the United States: New Estimates and Implications." Paper presented at the 2019 Office of Tax Analysis Research Conference (September 2019).

Auten, G., & Splinter, D. "Using Tax Data to Estimate Trends in the Distribution of Income." Paper presented at Utah Tax Invitational Conference (June 2019).

Auten, G., & Splinter, D. "Using Tax Data to Estimate Trends in the Distribution of Income." Paper presented at Georgetown University Tax Law and Public Finance Workshop (March 2019).

Auten, G. & Splinter, D. "Top 1 Percent Income Shares: Comparing Estimates Using Tax Data." Paper presented at the American Economic Association Conference (January 2019).

2018

Auten, G., Armour, P., Burkhauser, R., and Larrimore, J. "Recent Trends in Top Income Shares Using More Comprehensive Income Including Accrued Capital Gains" Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Cole, A. "Conveying New Information on Mortgages in the U.S." presented at the 111th Annual Conference of the National Tax Association (November 2018).

Born, N., and Looney, A. "The Tax Expenditure for Tax Exempt Organizations." Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Born, N., and Looney, A. "The Tax Expenditure for Tax Exempt Organizations." Paper presented at the 111th Annual Conference of the National Tax Association (November 2018).

Isen, A., Lurie, I., Ramnath, S., and Sacks, D. "Effects of the Premium Tax Credit on Health Insurance Coverage" Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Isen, A., Homonoff, T., Goldin, J., Javaid, R., and Schafer, B. "Can IRS Move Paper Filers to Assisted Tax Preparation" Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Klemens, Ben "Valuing Patents and Trademarks in Complex Production Chains" Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Lim, K., Miller, A., Risch, M., and Wilking, E. "Independent Contractor or Employee? The Changing Relationship between Firms and Their Workforce and Potential Consequences for the U.S. Income Tax" Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Miller, Corbin "The Intergenerational Impact of Cigarette Taxes on Smoking Initiation" Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

Smith, M., Seegert, N., Patel E., and Hines, J. "Best of the Bunch? An Exploration of New Methods for Estimating Tax Elasticities" Paper presented at the 2018 Office of Tax Analysis Research Conference (September 2018).

2017

Armour, P., Auten, G., Burkhauser, R., and Larrimore, J. "Recent Trends in U.S. Top Income Shares in Tax Record Data Using More Comprehensive Measures of Income Including Accrued Capital Gains." Paper presented at APPAM (Fall 2017).

Brown, D., Lurie, I., and Pearce, J. Health Insurance Coverage from Forms 1095-A/B/C" Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Cronin, J., and Eiler, J. "A Note on the Correlation between Income and Wealth for Taxable Estates" Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Cronin, J. and Power, L. "The OTA Distributional Tax Model: Split of Labor and Capital Income and Tax Incidence for Pass-through Entities," presented at Distributional Tax Analysis Conference (September 2017).

Kawano, L., Weber, C., and Whitten, A. "Estimating the Elasticity of Broad Income for High-Income Taxpayers." Paper presented at the 2017 Georgetown Center for Economic Research Biennial Conference (May 2017) and at the 2017 Office of Tax Analysis Research Conference (September 2017).

McCubbin, J., Goldin, J., and Lurie, I. "Does IRS Outreach Have an Impact on Health Insurance Take-up: Lessons from Mailing the Uninsured" Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Mortenson, J., Schramm, H., and Whitten, A. "The Absence of Income Effects at the Onset of Child Tax Benefits." Paper presented at the 2017 National Tax Association Annual Meeting (November 2017).

Ramnath, S., Tong, P., and Fadlon, I."Mortality Risk and Household Insurance in the U.S." Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Smith, M., Yagan, D., Zidar, O., and Zwick, E. "Capitalists in the 21st Century" Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Stevens, M., Skimmyhorn, B., Kawano, L., and Sacerdote, B."On the Determinants of Young Adult Outcomes: An Examination of Random Shocks to Children in Military Families" Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Troland, E., and Figinski, T. "Before the War on Poverty: Impact of Union Hospitals on Health" Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

Whitten, A., Schramm, H., and Mortenson, J. "Estimating the Income Effects Associated with Child Tax Benefits" Paper presented at the 2017 Office of Tax Analysis Research Conference (September 2017).

2016

Cooper, M., Klemens, B., Smith, M. "Corporations and their Subsidiaries." Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Cronin, J., Hawkins, H., Horowitz, J., Johnson, C., Konda, L., Yuskavage, A. "Issues in Implementing a Carbon Tax." Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Cronin, J., Fullerton D., and Sexton S. "Energy Tax Rebates and Redistribution," presented at NBER Energy Policy Tradeoffs between Economic Efficiency and Distributional Equity (EPTf16) (September 2016).

Cronin, J., Fullerton D., and Sexton S. "Energy Tax Rebates and Redistribution," presented in Boston, Massachusetts at NBER pre-conference on Energy Policy and Tradeoffs (April 2016).

Hunter, G. "Analysis of Employer-Provided Health Insurance." Presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Jackson, E., Looney, A., and Ramnath, S. "Alternative Work Arrangements: Tax Policy Issues Related to Worker Classification, Benefit Coverage and Tax Compliance." Presented at the Office of Tax Analysis Research Conference (September 2016).

Klemens, B. "IP Boxes." Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Lim, K., Michelmore, K. "The EITC and Self-Employment among Married Mothers." Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Lim, K. "Self-Employment, Workplace Flexibility, and Maternal Labor Supply: A Life-Cycle Model." Paper presented at the Southern Economic Association Conference (November 2016).

Lurie, I. and McCubbin, J. "What Can Tax Data Tell Us About the Uninsured?" Paper presented at the National Tax Association 46th Annual Spring Symposium (May 2016).

McClelland, J., Patel, E. "Where's the Cash? What Would a U.S. Cash Flow Tax Look Like." Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

Mortenson, J., Schramm, H., and Whitten, A. "The Effects of Required Minimum Distribution Rules on Withdrawals from Traditional IRAs." Paper presented at the 2016 Office of Tax Analysis Research Conference (September 2016).

2015

Lin, E. and Tong, P. "Using Administrative Tax Data to Estimate Work Participation and Earnings Elasticities of Married Couples," presented at the National Tax Association Annual Conference on Taxation (November 2015).

Auten, G., Gee, G., and Turner, N. "Measuring Income Mobility of Children and Parents Over 25 Years." Paper presented at the 2015 American Economic Association (January 2015).

Auten, G., Splinter, D., and Sullivan J. "Use of Tax Data to Measure Income Inequality and Mobility." Presentation at the 108th Annual Conference on Taxation of the National Tax Association (November 2015).

Lurie, I. "Medicaid as an Investment in Children: What is the Long-Term Impact on Tax Receipts?" Paper presented at the Tax Economist Forum, (March 2015).

2014

Lin, E. and Tong, P. "Effects of Marriage Penalty Relief Tax Policy on Marriage Taxes and Marginal Tax Rates of Cohabiting Couples," presented at the National Tax Association Annual Conference on Taxation (November 2014).

Ackerman, D., Cronin, J.A. and Turner, N. "Improving Form 1098-T: How a Revised Form Could Increase Take-Up, Improve Compliance and Lower Taxpayer Burden." Paper presented at Advancing Tax Administration: An IRS-TPC Research Conference (June 2014), http://www.irs.gov/pub/irs-soi/14resconimprovform1098t.pdf.

Auten, G., Joulfaian, D., and Mookerje, R. "Recent trends in Like-kind Exchanges." Paper presented at the National Tax Association Annual Conference on Taxation (November 2014).

2013

Auten, G. and Kawano, L. "How High-Income Taxpayers Respond to Tax Rates Increases: Evidence from the 1993 Tax Act." Paper presented at the 2013 Allied Social Science Associations Annual Meeting (January 2013).

Brashares, E. and O'Keefe, S. "Indian Tribal Government Access to Tax-Exempt Bond Financing." Paper presented at the Annual Meeting of the American Economic Association, (January 2013).

Brashares, E. and Stevens, M. “The Rise of Sub-S Banks and the Resulting Fall of Corporate Tax Revenues,” Paper presented at the 106th National Tax Association Annual Conference on Taxation, (November 2013).

Lurie, I. and Pearce, J. “Who Pays Taxes? A Dynamic Perspective.” Paper presented at the Annual Association for Public Policy Analysis and Management Research Conference, (November 2013) and the National Tax Association Annual Tax Conference. (November 2013).

2012

Lin, E. and Tong, P. “Marriage Penalty Relief Tax Policy, Marriage Taxes, and Marginal Tax Rates—Evidence from Cohabiting Couples,” presented at the Association for Public Policy Analysis and Management Fall Research Conference (November 2012).

Ackerman, D., Gee, G., and Holtzblatt, J. “The Effect of the Recent Recession on EITC Claims.” Paper presented at the 105th National Tax Association Annual Conference on Taxation, (November, 2012).

Contos, G, Guyton, J. Langetieg, P., Lerman, A., and Nelson, S. “Taxpayer Compliance Costs for Corporations and Partnerships: A New Look.” Paper presented at Annual Internal Revenue Service Research Conference (2012).

Gleason, S., and Tong, P. “The Nontaxable Combat Pay Election and the Earned Income Tax Credit.” Paper presented at the New Research on Tax Administration: An IRS-TPC Conference (2015) and the American Economic Association Annual Conference, (January 2012).

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).

Kitchen, J. “Real-Time Forecasting Revisited: Letting the Data Decide.” Paper presented at the 2012 Annual Meeting for the National Association for Business Economics, New York (October 2012).

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. and Pearce, J. “ACA Income Eligibility for Medicaid and the Exchange Subsidy: Comparing CPS and Administrative Tax Data.” Paper presented at the Annual Association for Public Policy Analysis and Management Research Conference, Baltimore, MD (November 2012).

Lurie, I. and Ramnath, S. “Defined Contribution Tax Expenditures: Measuring the Costs and Benefits.” Paper presented at the Employee Benefit Research Institute Policy Forum, Washington, DC (May 2012).

McDonald, M. “Location Savings in Competitive Markets.” Paper presented at the 2012 Max Planck Institute for Tax Law and Public Finance Conference on Intangibles and Transfer Pricing, Munich, Germany, (July 2012).

Pearce, J. and Lurie, I. “Are Capital Gains Realization Dynamics in the Great Recession Different than the Early 2000s Recession? A Markov Chain Analysis Using Tax Data.” Paper presented at the National Tax Association Annual Tax Conference, (November 2012) and the Annual Association for Public Policy Analysis and Management Research Conference, (November 2012).

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).

2011

Cronin, J,, Lin, E., and DeFilippes, P. “Effects for Adjusting Distribution Tables for Family Size,” presented at the National Tax Association Annual Spring Symposium (May 2011).

Lin E., and Tong, P. “Marriage and Taxes: What Can we Learn from Tax Returns Filed by Cohabiting Couples,” presented at the National Tax Association Annual Spring Symposium (May 2011).

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).

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).

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).

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).

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).

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).

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).

Kawano, L., and LaLumia, 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, (January 2012) 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., 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).

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., 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).

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

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).

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).

Tong, P. 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).

2010

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).

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).

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).

2009

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), http://www.irs.gov/pub/irs-soi/09resconpatterneitc.pdf.

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 Annual Conference on Taxation, (November 2009).

Contos, G., Guyton, J. Langetieg, P. and Nelson, S. "Taxpayer Compliance Costs for Small Businesses: Evidence from Corporations, Partnerships, and Sole Proprietorships." Paper presented at the 102nd National Tax Association Annual Conference on Taxation (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. "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).

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.

McDonald, M. "Income Shifting from Transfer Pricing: Further Evidence from Tax Return Data." Paper presented at the 2009 meeting of the International Tax Policy Forum, (February 2009).

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)

2008

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).

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).

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) and at 101th National Tax Association Annual Conference on Taxation, (November 2008).

2007

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).

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, Organization of Economic Cooperation and Development in Paris, (November 2007).

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

2006

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).

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).

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

2005

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. 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).

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).

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).

2004

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).

2003

Kitchen, J. and Monaco, R. "Real-Time Forecasting in Practice: The U.S. Treasury Staff's Real-Time GDP Forecast System". Presented at the 2003 annual meeting National Association for Business Economics (September 2003).

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

2002

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