

DON FULLERTON
Curriculum Vitae, April 2009

Department of Finance, University of Illinois
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EDUCATION

Ph.D., 1978, Economics, University of California, Berkeley. Thesis: "A General Equilibrium Taxation Model with Applications and Dynamic Extensions"
M.A., 1976, Economics, University of California, Berkeley
B.A., 1974, Economics, with Distinction in All Subjects, Cornell University

EMPLOYMENT

Gutgsell Professor, Department of Finance and Institute of Government and Public Affairs (IGPA), University of Illinois, 2008 – present
Addison Baker Duncan Centennial Professor of Economics, Department of Economics, University of Texas at Austin, 1994 – 2008
Professor of Economics and Public Policy, Heinz School of Public Policy and Management, Carnegie Mellon University, 1993 – 1994 (Visiting Professor, 1991 – 1993)
Professor of Economics, University of Virginia, 1988 – 1994 (Associate Prof., 1984 – 1988)
Olin Senior Fellow, National Bureau of Economic Research, 1988 – 1989
Deputy Assistant Secretary (Tax Analysis), U.S. Treasury Department, 1985 – 1987
John Stauffer National Fellow in Public Policy, Hoover Institution, Stanford U., 1983 – 1984
Assistant Professor of Economics and Public Affairs, Princeton University, 1978 – 1984

OTHER PROFESSIONAL ACTIVITIES

Research Associate, National Bureau of Economic Research (NBER), 1983 – present
(Faculty Research Fellow, 1979 – 1983)
Director, NBER Program on Environmental and Energy Economics, 2007 – present
(Director, NBER Working Group on Environmental Economics, 2001 – 2007)
Managing Editor, *B.E. Journals of Economic Analysis & Policy*, 2001 – present
Member, Program Committee for the AEA meetings in Philadelphia in January 2005
Chair, Association of Environmental and Resource Economists (AERE) Workshop Committee, 2004
Chair, Admissions Committee for PhD program in Economics, U. Texas, 2001 – 2004
Member, Science Advisory Board, Council on Clean Air Compliance Analysis, USEPA, 1998 – 2002
Board of Editors, *American Economic Review*, 1995 – 2001
Director, American Economic Association Summer Minority Program, 1995 – 2000
Associate Editor, *Journal of Environmental Economics and Management*, 1997&1998
Editorial Advisory Board, *National Tax Journal*, 1984 – 1998
Nonresident Senior Fellow, Brookings Institution, 1987 – 1997
Director, Thomas Jefferson Center for Political Economy, U. of Virginia, 1987 – 1991
Visiting Scholar, American Enterprise Institute, 1984 – 1985

GRANTS AND RESEARCH CONTRACTS

Cooperative Agreement, U.S. EPA, "The Connection from Empirical Analysis to Welfare Evaluation", for NBER's Environmental and Energy Economics Program, July 2010 - June 2014
Grant, National Science Foundation, "Indoor Environmental Science and Engineering – An Emerging Frontier," IGERT Program, for U.T. Grad Student Fellowships, Co-PI, June 2006 - June 2008

- Cooperative Agreement, U.S. EPA, "The Connection from Empirical Analysis to Welfare Evaluation", for NBER's Working Group on Environmental Economics, July 2005 - June 2009
- Research Contract, Economic and Social Research Institute of Japan, "The Distributional Effects of Climate Change Policy," March 2004 - March 2006
- Research Contract, Economic and Social Research Institute of Japan, "Second-Best Control of Vehicle Emissions in the U.S. and Japan," March 2002 - March 2004
- Grant, National Science Foundation, Number SBR-9811324, Co-Principal Investigator with G. Metcalf, "Alternative Environmental Policies in a Second Best World: General Equilibrium and Empirical Analysis," September 1998 - August 2001
- Grant, MacArthur Foundation, co-written with S. Collins on behalf of the American Economic Association, "The Economics Pipeline: A Proposal to Increase the Representation of Minorities in the Economics Profession," April 1998 - March 2002
- Research Contract, Public Policy Institute of California, Number ER97-008, "Public Finance Solutions to Vehicle Emissions Problems in California," July 1997 - February 2000
- Grant, National Science Foundation, Number SBR-9619670, Co-PI with S. Collins, "American Economic Association Summer Training and Scholarship Program," joint Economics Program and Research Experiences for Undergraduates (REU), April 1997 - March 2000
- Grant, U.S. EPA, Number R824740-01-0, "A Framework to Compare Policies for Source Reduction," October 1995 - September 1997
- Grant, National Science Foundation, Number SBR-9413334, "Garbage, Recycling, and Economic Incentives: An Extension," August 1994 - July 1995
- Research Contract, Brookings Institution and Resources for the Future, "The Economic Impacts of Superfund," April 1992 - April 1993
- Grant, National Science Foundation, Number SES-9122785, "Garbage, Recycling, and Economic Incentives," March 1992 - March 1994
- Grant, Bankard Fund for Political Economy, "Landfill Needs, Recycling, and the Price of Trash Collection," July 1991 - June 1992
- Grant, Bankard Fund for Political Economy, "The Effects of Tax Policy in a Lifetime Context," July 1990 - June 1991
- Research Contract, Brookings Institution, "The Distribution of Tax Burdens over Different Lifetime Profiles," July 1987 - June 1989
- Grant, Department of Housing and Urban Development, Number H-5798RG, with J. Berkovec, "A General Equilibrium Analysis of Housing Consumption and Investment," July 1987 - Dec. 1987
- Research Contract, American Enterprise Institute, "The Impact of Major Tax Reform Proposals," January 1985 - March 1985
- Research Contract, National Science Foundation, Number 83-GB-0007, "Differential Effects of the Accelerated Cost Recovery System on Investment: A Survey, with Implications for Understanding Effects on High Technology Investment," July 1983 - Sept. 1983
- Grant, National Science Foundation, SES-8025404, "Parameterization, Inflation, and Endogenous Corporate Financial Behavior in a General Equilibrium Taxation Model," 1981 - 1983
- Research Contract, U.S. Treasury Department, with J. Shoven and J. Whalley, "Extensions of the General Equilibrium Tax Evaluation Program," September 1978 - August 1980
- Research Contract, U.S. Treasury, with Shoven and Whalley, "General Equilibrium Impacts of Replacing the U.S. Income Tax with a Progressive Consumption Tax," June-Aug. 1978

HONORS AND AWARDS

List of Teachers Ranked as Excellent by their Students, UIUC, 2008
Faculty Research Assignment, University of Texas at Austin, 1998-9 and 2003-4
Sesquicentennial Associate, Center for Advanced Studies, U. of Virginia, 1991 - 1992
Distinguished Professor Award, for outstanding teaching, given by the Undergraduate Economics Club, University of Virginia, 1988
Meritorious Service Award, U.S. Treasury Department, 1987
First Prize, Outstanding Doctoral Dissertation Award, National Tax Association, 1979
Phi Beta Kappa, Cornell University, 1974

TESTIMONY

House Committee on Ways and Means (State of Texas), on a proposal to tax NO_x emissions of electric utilities, April 20, 2005.
Joint Select Committee on Public School Finance (State of Texas), on the gross receipts tax and income tax, December 4, 2003.
House Committee on Merchant Marine and Fisheries, on the Gasoline Excise Tax Revenues Attributable to Recreational Motorboats, as Dep. Asst. Secretary of the Treasury, June 17, 1986.
Senate Finance Committee, on the President's tax reform proposals, June 20, 1985.
House Banking Committee, Subcom on Econ Stabilization, on international taxes, June 11, 1985.
House Banking Committee, Subcommittee on Economic Stabilization, corporate taxes, March 1985.
Senate Finance Committee, on the taxation of banks, March 11, 1983.
Senate Budget Committee, on the corporate income tax, Feb. 16, 1983; in *Tax Notes*, March 1983.

BOOKS AND MONOGRAPHS

The Distributional Effects of Environmental and Energy Policy, editor, Aldershot, UK: Ashgate Publishers (in press).
The Economics of Pollution Havens, editor, Cheltenham, UK: Edward Elgar Publishers (2006).
Income Redistribution from Social Security, with B. Mast, Washington DC: The American Enterprise Institute Press (2005).
Public Finance Solutions to Vehicle Emissions Problems in California, with S. West, Berkeley, CA: The B.E. Press (2003).
The Distribution of Tax Burdens, edited with G. E. Metcalf, Cheltenham, UK: Edward Elgar (2003).
The Economics of Household Garbage and Recycling Behavior, edited with T. C. Kinnaman, Cheltenham, UK: Edward Elgar Publishers (2002).
Footing the Bill for Superfund Cleanups: Who Pays and How?, with K. N. Probst, R. E. Litan, and P. R. Portney, Washington, DC: Brookings Institution and Resources for the Future (1995).
Who Bears the Lifetime Tax Burden?, with D. L. Rogers, Washington, DC: Brookings (1993).
Compendium of Tax Research 1987, edited with Thomas Neubig, Washington, DC: U.S. Treasury Department (1987).
A General Equilibrium Model for Tax Policy Evaluation, with C. L. Ballard, J. B. Shoven, and J. Whalley, Chicago: The University of Chicago Press (1985).
The Taxation of Income from Capital: A Comparative Study of the U.S., U.K., Sweden, and West Germany, edited with M. A. King, Chicago: The University of Chicago Press (1984).

RESEARCH PAPERS

Distributional Effects of Environmental and Energy Policy

- “Introduction,” in D. Fullerton, ed., *The Distributional Effects of Environmental and Energy Policy*, Aldershot, UK: Ashgate Publishers (forthcoming).
- “The General Equilibrium Incidence of Environmental Mandates,” with G. Heutel, NBER Working Paper #13645, Cambridge, MA (2007).
- “Who Bears the Burden of a Tax on Carbon Emissions in Japan?,” with G. Heutel, *Environmental Economics and Policy Studies* (Vol.8, No.4, 2007).
- “The General Equilibrium Incidence of Environmental Taxes,” with G. Heutel, *Journal of Public Economics* (April, 2007). Reprinted in D. Fullerton, ed., *The Distributional Effects of Environmental and Energy Policy*, Ashgate Publishers (forthcoming).
- “A Framework to Compare Environmental Policies,” *Southern Economic Journal* (Oct., 2001). Reprinted in D. Fullerton, ed., *The Distributional Effects of Environmental and Energy Policy*, Ashgate Publishers (forthcoming).

Environmental Policy in the Energy Sector

- “Environmental Investment and Policy with Distortionary Taxes and Endogenous Growth,” with S.R. Kim, *Journal of Environmental Economics and Management* (September 2008).
- “Cap and Trade Policies in the Presence of Monopoly and Distortionary Taxation” with G. Metcalf, *Resource and Energy Economics* (November, 2002).
- “A Tax on Output of the Polluting Industry is Not a Tax on Pollution: The Importance of Hitting the Target,” with I. Hong and G. Metcalf, in C. Carraro and G. Metcalf, eds., *Distributional and Behavioral Effects of Environmental Policy*, Chicago: The University of Chicago Press (2001).
- “Environmental Controls, Scarcity Rents, and Pre-Existing Distortions,” with G. Metcalf, *Journal of Public Economics* (May, 2001).
- “Environmental Taxes and the Double-Dividend Hypothesis: Did You Really Expect Something for Nothing?,” with G. Metcalf, *Chicago-Kent Law Review* (Vol.73, No.1, 1998).
- “Sulfur Dioxide Compliance of a Regulated Utility,” with S. McDermott and J. Caulkins, *Journal of Environmental Economics and Management* (September, 1997).

Environmental Policy in the Transportation Sector

- “Vehicle Choices, Miles Driven, and Pollution Policies,” with Y. Feng and L. Gan, NBER Working Paper #11553, Cambridge, MA (2005). Revise & resubmit for *The Review of Economic Studies*.
- “A Model to Evaluate Vehicle Emission Incentive Policies in Japan,” with L. Gan and M. Hattori, Working Paper (2005). Revise & resubmit for *The Review of Economics and Statistics*.
- “Cost-Effective Policies to Reduce Vehicle Emissions,” with L. Gan, *American Economic Review* (May, 2005).
- “Can Taxes on Cars and on Gasoline Mimic an Unavailable Tax on Emissions?,” with S. West, *Journal of Environmental Economics and Management* (January, 2002). Reprinted in W. Harrington and V. McConnell, eds., *Controlling Automobile Air Pollution*, Ashgate Publishers (2007).
- “Tax and Subsidy Combinations for the Control of Car Pollution,” with S. West, NBER Working Paper #7774, Cambridge, MA (2000).

Environmental Policy via Deposit-Refund Systems

- “The Two-Part Instrument in a Second-Best World,” with A. Wolverton, *Journal of Public Economics* (September, 2005).
- “Suggested Subsidies are Sub-optimal Unless Combined with an Output Tax,” with R. Mohr, *Contributions to Economic Analysis and Policy* (Vol.2, No.1, Article 1, 2003).
- “Two Generalizations of a Deposit-Refund System,” with A. Wolverton, *American Economic Review* (May, 2000).
- “The Case for a Two-Part Instrument: Presumptive Tax and Environmental Subsidy,” with A. Wolverton, in A. Panagariya, P. Portney and R. Schwab, eds., *Environmental and Public Economics: Essays in Honor of Wallace E. Oates*, Cheltenham, UK: Edward Elgar (1999).
- “Policies for Green Design,” with W. Wu, *Journal of Environmental Economics and Management* (September, 1998).

Garbage and Recycling Behavior

- “An Excise Tax on Municipal Solid Waste?,” in S. Cnossen, ed., *Theory and Practice of Excise Taxation*, Oxford: Oxford University Press (2005).
- “Economic Analysis of Solid Waste Management Policies,” with A. Raub, in N. Braathen, ed., *Addressing the Economics of Waste*, Paris: OECD (2004).
- “The Economics of Residential Solid Waste Management,” with T. Kinnaman, in H. Folmer and T. Tietenberg, eds., *The International Yearbook of Environmental and Resource Economics 2000/2001*, Cheltenham, UK: Edward Elgar (2000).
- “Garbage and Recycling with Endogenous Local Policy,” with T. Kinnaman, *Journal of Urban Economics* (November, 2000).
- “Household Responses to Pricing Garbage by the Bag,” with T. Kinnaman, *American Economic Review* (September, 1996). Reprinted in Richard Brooks, Nathaniel O. Keohane and Douglas A. Kysar, eds., *Economics of Environmental Law*, Cheltenham, UK: Edward Elgar Publishing (2009).
- “How a Fee Per-Unit Garbage Affects Aggregate Recycling in a Model with Heterogeneous Households,” with T. Kinnaman, in A. L. Bovenberg and S. Cnossen, *Public Economics and the Environment in an Imperfect World*, Dordrecht, The Netherlands: Kluwer (1995).
- “Garbage, Recycling, and Illicit Burning or Dumping,” with T. Kinnaman, *Journal of Environmental Economics and Management* (July, 1995). Reprinted in C. S. Russell, ed., *The Economics of Environmental Monitoring and Enforcement*, Aldershot, UK: Ashgate (2002).

Other Environmental Policy

- “Environmental Taxes,” with A. Leicester and S. Smith, in *Dimensions of Tax Design*, edited by Institute for Fiscal Studies (IFS), Oxford: Oxford University Press (2009).
- “The Irrelevance of the Double Dividend Hypothesis”, with J. Gravelle, *Proceedings of the National Tax Association*, November 1998 meetings (1999).
- “How Economists See the Environment”, with R. Stavins, *Nature* (October 1, 1998). Reprinted in R. Stavins, ed., *Economics of the Environment*, New York: Norton (Fourth Edition 2000, Fifth Edition 2005).
- “Environmental Levies and Distortionary Taxation: Comment,” *American Economic Review* (March, 1997).
- “Why Have Separate Environmental Taxes?” *Tax Policy and the Economy* 10 (1996).
- “Should Environmental Costs be Paid by the Polluter or the Beneficiary? The Case of CERCLA and Superfund,” with S. Tsang, *Public Economics Review* (June, 1996).

“Cost Effectiveness,” and “Free Rider,” two entries in R. A. Eblen and W. R. Eblen, eds., *The Encyclopedia of the Environment*, Boston: Houghton Mifflin (1994).

Social Security

“Is Social Security Part of the Social Safety Net?”, with J. R. Brown and J. L. Coronado, *Tax Policy and the Economy* 23 (2009).

“The Many Definitions of Social Security Privatization,” with M. Geruso, *Economists’ Voice* (March, 2006). Reprinted in A. Edlin, J.B. DeLong and J. Stiglitz, eds., *The Economists’ Voice*, Columbia U. Press (2008).

“Long-Run Effects of Social Security Reform Proposals on Lifetime Progressivity,” with J. Coronado and T. Glass, in M. Feldstein and J. Liebman, eds., *The Distributional Aspects of Social Security and Social Security Reform*, Chicago: The University of Chicago Press (2002).

“The Progressivity of Social Security,” with J. Coronado and T. Glass, NBER Working Paper #7520, Cambridge, MA (2000).

“Distributional Impacts of Proposed Changes to the Social Security System,” with J. Coronado and T. Glass, *Tax Policy and the Economy* 13 (1999).

Taxation: Incidence

“Introduction,” with G. Metcalf, in D. Fullerton and G. Metcalf, eds., *The Distribution of Tax Burdens*, Cheltenham, UK: Edward Elgar (2003).

“Tax Incidence,” with G. Metcalf, in A. Auerbach and M. Feldstein, eds., *Handbook of Public Economics*, Vol. 4, Amsterdam: Elsevier (2002).

“Neglected Effects on the Uses Side: Even a Uniform Tax Would Change Relative Goods Prices,” with D. L. Rogers, *American Economic Review* (May, 1997).

“Lifetime Effects of Fundamental Tax Reform,” with D. Rogers, in H. Aaron and W. Gale, eds., *Economic Effects of Fundamental Tax Reform*, Washington DC: Brookings Institution (1996).

“Distributional Effects on a Lifetime Basis,” with D. Rogers, in D. Bradford, ed., *Distributional Analysis of Tax Policy*, Washington, DC: American Enterprise Institute Press (1995).

“Lifetime vs. Annual Perspectives on Tax Incidence,” with D. L. Rogers, *National Tax Journal* (September, 1991).

“Estimating the Distribution of Tax Burdens: A Comparison of Different Approaches,” with S. Devarajan and R. A. Musgrave, *Journal of Public Economics* (April, 1980).

Taxation: Deadweight Loss

“A Simulation-Based Welfare Loss Calculation for Labor Taxes with Piecewise-Linear Budgets,” with L. Gan, *Journal of Public Economics* (September 2004).

“Tax Evasion and the Allocation of Capital,” with M. Karayannis, *Journal of Public Economics* (October, 1994).

“Distortionary Taxes and the Provision of Public Goods,” with C. L. Ballard, *Journal of Economic Perspectives* (Summer, 1992). Reprinted in J. Creedy, ed., *Economic Welfare: Concepts and Measurement*, Cheltenham, UK: Edward Elgar (1999).

“Reconciling Recent Estimates of the Marginal Welfare Cost of Taxation,” *American Economic Review* (March, 1991). Reprinted in J. Creedy, ed., *Economic Welfare: Concepts and Measurement* (1999).

“The Marginal Excess Burden of Different Capital Tax Instruments,” with Y. Henderson, *Review of Economics and Statistics* (August, 1989).

“Uncertainty, Welfare Cost, and the 'Adaptability' of U.S. Corporate Taxes,” with A. Lyon and R. Rosen, *Scandinavian Journal of Economics* (August, 1984). Reprinted in F. R. Forsund and S. Honkapohja, eds., *Limits and Problems of Taxation*, London: The MacMillan Press Ltd (1985).

“Disparities in the Taxation of Income from Capital,” *Proceedings of the National Tax Association*, October 1982 meetings (1983).

Taxation: Effects on Housing, Charitable Giving, Savings, and Revenue

“Laffer Curve”, in S. Durlauf and L. Blume, eds., *The New Palgrave Dictionary of Economics*, Second Edition, London: Palgrave Macmillan Ltd. (2008).

“A General Equilibrium Model of Housing, Taxes, and Portfolio Choice,” with J. Berkovec, *Journal of Political Economy* (April, 1992).

“Housing Finance,” in P. Newman, M. Milgate, and J. Eatwell, eds., *The New Palgrave Dictionary of Money and Finance*, London: Macmillan Press (1992).

“Tax Policy toward Art Museums,” in M. Feldstein, ed., *The Economics of Art Museums*, Chicago: The University of Chicago Press (1991).

“On Justifications for Public Support of the Arts,” *Journal of Cultural Economics* (Dec., 1991). Reprinted in Ruth Towse, ed., *Cultural Economics: The Arts, the Heritage, and the Media Industries Vol. 2*, Cheltenham, UK: Edward Elgar (1997).

“The General Equilibrium Effects of Inflation on Housing Consumption and Investment,” with J. Berkovec, *American Economic Review* (May, 1989).

“Can Tax Revenues Go Up When Tax Rates Go Down?”, in Bartlett and T. Roth, eds., *The Supply-Side Solution*, Chatham, NJ: Chatham House Publishers (1983).

“On the Possibility of an Inverse Relationship Between Tax Rates and Government Revenues,” *Journal of Public Economics* (October, 1982).

“The Economic Recovery Tax Act of 1981: Implications for Charitable Giving,” with S. D. Goodman, *Tax Notes* (September 20, 1982).

“Income Tax Incentives to Promote Saving,” with C. Becker, *National Tax Journal* (Sept., 1980).

Taxation: Evaluation of Reforms

“Inputs to Tax Policymaking: The Supply Side, the Deficit, and the Level Playing Field,” in M. Feldstein, ed., *American Economic Policy in the 1980s*, University of Chicago Press (1994).

“Economic Efficiency in Recent Tax Reform History: Policy Reversals or Consistent Improvements?” with J. B. Mackie, *National Tax Journal* (March, 1989). Reprinted in A. Sahu and R. Tracy, eds., *The Economic Legacy of the Reagan Years: Euphoria or Chaos?*, New York: Praeger (1991).

“The Indexation of Interest, Depreciation, and Capital Gains and Tax Reform in the U.S.,” *Journal of Public Economics* (February, 1987).

“The Impact of Fundamental Tax Reform on the Allocation of Resources,” with Y. K. Henderson, in M. Feldstein, ed., *The Effects of Taxation on Capital Accumulation*, Chicago: The University of Chicago Press (1987).

“Uncertain Parameter Values and the Choice Among Policy Options,” with A. B. Lyon, *Journal of Public Economics* (June, 1986).

“Long Run Effects of the Accelerated Cost Recovery System,” with Y. K. Henderson, *Review of Economics and Statistics* (August, 1985).

“Tax Reform: A Study of Some Major Proposals,” with M. Allison and J. Makin, in *Real Tax Reform: Replacing the Income Tax*, Washington, DC: American Enterprise Institute (1985).

- “The Consumption Tax: An Idea Whose Time Has Come?” *Tax Notes* (April 22, 1985), also in J. Makin, ed., *Real Tax Reform: Replacing the Income Tax*, Washington DC: AEI Press (1985).
- “Replacing the U.S. Income Tax with a Progressive Consumption Tax: A Sequenced General Equilibrium Approach,” with J. B. Shoven and J. Whalley, *Journal of Public Economics* (February, 1983).
- “Corporate Tax Integration in the United States: A General Equilibrium Approach,” with A. T. King, J. B. Shoven, and J. Whalley, *American Economic Review* (September, 1981).
- “Corporate and Personal Tax Integration in the US: Some Preliminary Findings,” with A. T. King, J. B. Shoven, and J. Whalley, in R. H. Haveman and K. Hollenbeck, eds., *Microeconomic Simulation*, Madison, WI: Institute for Research on Poverty (1980).

Taxation: Marginal Effective Tax Rates on Capital

- “Marginal Effective Tax Rate,” in J. Cordes, R. Ebel, and J. Gravelle, eds., *The Encyclopedia of Taxation and Tax Policy*, Washington, DC: Urban Institute Press (1999).
- “United States,” with M. Karayannis, in D. W. Jorgenson and R. Landau, eds., *Tax Reform and the Cost of Capital: An International Comparison*, Washington DC: Brookings Institution (1993).
- “Tax Neutrality and Intangible Capital,” with A. B. Lyon, *Tax Policy and the Economy* 2 (1988).
- “Introduction,” in *Compendium of Tax Research 1987*, Washington, DC: U.S. Treasury (1987).
- “Investment Allocation and Growth Under the Tax Reform Act of 1986,” with Y. K. Henderson and J. B. Mackie, in *Compendium of Tax Research 1987*, Washington, DC: U.S. Treasury (1987).
- “Investment Incentives Under the Tax Reform Act of 1986,” with R. Gillette and J. Mackie, in *Compendium of Tax Research 1987*, Washington, DC: U.S. Treasury Department (1987).
- “Does the Tax System Favor Investment in High-Tech or Smoke-Stack Industries?” with A. B. Lyon, *Economic Inquiry* (July, 1986).
- “The Use of Effective Tax Rates in Tax Policy,” *National Tax Journal* (September, 1986).
- “Cross Price Effects and Capital Taxation,” with J. Skinner, *Proceedings of the National Tax Association*, November 1984 meetings (1985).
- “Which Effective Tax Rate?”, *National Tax Journal* (March, 1984), and “Which Effective Tax Rate? A Reply,” *National Tax Journal* (March, 1985).
- “Incentive Effects of Taxes on Income from Capital: Alternative Policies in the 1980's,” with Y. K. Henderson, in C. R. Hulten and I. V. Sawhill, eds., *The Legacy of Reaganomics*, Washington, DC: The Urban Institute Press (1984).
- “The United States,” chapter in M. A. King and D. Fullerton, eds., *The Taxation of Income from Capital: A Comparative Study of the U.S., U.K., Sweden, and West Germany*, Chicago: The University of Chicago Press (1984).
- “Comparisons of Effective Tax Rates,” chapter in M. A. King and D. Fullerton, eds., *The Taxation of Income from Capital: A Comparative Study of the U.S., U.K., Sweden, and West Germany*, Chicago: The University of Chicago Press (1984).
- “Conclusions,” with D. F. Bradford, chapter in M. A. King and D. Fullerton, eds., *The Taxation of Income from Capital: A Comparative Study of the U.S., U.K., Sweden, and West Germany*, Chicago: The University of Chicago Press (1984).
- “The Aborted Phase-in of Marginal Effective Corporate Tax Rates,” with L. A. Hamdan, *Public Finance Quarterly* (October, 1983).
- “Why Do Varying Effective Corporate Tax Rates Matter?”, *Tax Notes 1981 Effective Tax Rate Supplement* (August, 1982).

“Pitfalls in the Construction and Use of Effective Tax Rates,” with D. F. Bradford, in C. R. Hulten, ed., *Depreciation, Inflation, and the Taxation of Income from Capital*, Washington, DC: The Urban Institute Press (1981).

Taxation: Models of Computable General Equilibrium

“The Irrelevance of Detail in a Computable General Equilibrium Model,” with T. Fox, *Economics Letters* (May, 1991).

“Computable General Equilibrium Models,” *Social Science Computer Review* (Winter, 1990).

“A Disaggregate Equilibrium Model of the Tax Distortions among Assets, Sectors, and Industries,” with Y. K. Henderson, *International Economic Review* (May, 1989).

“A Comparison of Methodologies in Empirical General Equilibrium Models of Taxation,” with Y. K. Henderson and J. B. Shoven, in H. Scarf and J. B. Shoven, eds., *Applied General Equilibrium Analysis*, New York: Cambridge University Press (1984).

“Transition Losses of Partially Mobile Industry-Specific Capital,” *Quarterly Journal of Economics* (February, 1983).

“A Re-examination of Tax Distortions in General Equilibrium Models,” with R. H. Gordon, in M. Feldstein, ed., *Behavioral Simulation Methods in Tax Policy Analysis*, Chicago: The University of Chicago Press (1983).

“A General Equilibrium Taxation Model with Applications and Dynamic Extensions,” *Proceedings of the National Tax Association*, October 1979 meetings (1980).

“General Equilibrium Analysis of U.S. Taxation Policy,” with J. B. Shoven and J. Whalley, *1978 Compendium of Tax Research*, Washington, DC: U.S. Treasury Department (1978).

REFEREE FOR

American Economic Review, American Journal of Agricultural Economics, AREUEA Journal, Bell Journal of Economics, B.E. Journals in Economic Analysis & Policy, B.E. Journals in Theoretical Economics, Brookings Institution, Bulletin of Economic Research, Canadian Journal of Economics, Earhart Foundation, Econometrica, Economic Inquiry, Economic Journal, Environmental and Resource Economics, European Economic Review, International Economic Review, International Tax and Public Finance, Journal of Economic Dynamics and Control, Journal of Economic Education, Journal of Environmental Economics and Management, Journal of International Economics, Journal of Macroeconomics, Journal of Monetary Economics, Journal of Money, Credit and Banking, Journal of Policy Analysis and Management, Journal of Political Economy, Journal of Public Economics, Journal of Regulatory Economics, Journal of Transport Economics and Policy, Journal of Urban Economics, Land Economics, National Science Foundation, National Tax Journal, Nature, Oxford Economic Papers, Public Finance Quarterly, Public Finance Review, Quarterly Journal of Economics, Quarterly Review of Economics and Business, RAND Journal of Economics, Regional Science and Urban Economics, Research Council of Canada, Resource and Energy Economics, Review of Economic Studies, Review of Economics and Statistics, Scandinavian Journal of Economics, Science, Southern Economic Journal, University of Chicago Press.

REVIEWS

Review of R. N. Cooper, *Environmental and Resource Policies for the World Economy*, in *Journal of Economic Literature* (September, 1996).

Discussion of J. Slemrod, “High-Income Families and the Tax Changes of the 1980s: The Anatomy of Behavioral Response,” in M. Feldstein and J. Poterba, eds., *Empirical Foundations of Household Taxation*, Chicago: University of Chicago Press (1996).

- Discussion of A. Auerbach, "Public Sector Dynamics," in J. M. Quigley and E. Smolensky, eds., *Modern Public Finance*, Cambridge, MA: Harvard University Press (1994).
- Review of D. Jorgenson and K. Yun, *Tax Reform and the Cost of Capital*, in *The Economic Journal* (July, 1992).
- Discussion of C. Clotfelter, "The Impact of Tax Reform on Charitable Giving," in J. Slemrod, ed., *Do Taxes Matter?: The Impact of the Tax Reform Act of 1986*, Cambridge: MIT Press (1990).
- Review of L. H. Summers, ed., *Tax Policy and the Economy 1*, in *Journal of Money, Credit and Banking* (February, 1989).
- Review of A. Auerbach and L. Kotlikoff, *Dynamic Fiscal Policy*, in *Journal of Economic Literature* (December, 1988).
- Discussion of G. R. Zodrow, "Eliminating State and Local Tax Deductibility: A General Equilibrium Model of Revenue Effects," in H. S. Rosen, ed., *Fiscal Federalism*, Chicago: University of Chicago Press (1988).
- "Calculating Investment Incentives Under Treasury's Tax Reform Plan: A Comment," *Tax Notes* (February 18, 1985).
- Review of H. J. Aaron, ed., *The Value-Added Tax: Lessons from Europe*, in *Journal of Economic Literature* (December, 1982).