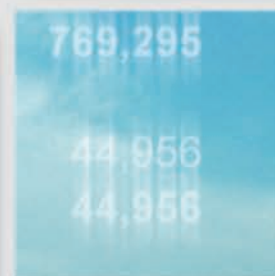
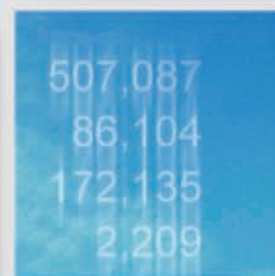
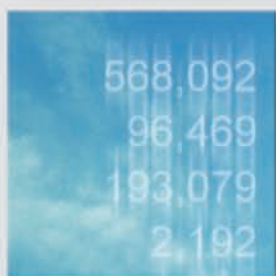




# Tax Policy Center

# ANNUAL REPORT





**Tax Policy Center**

Urban Institute and Brookings Institution

# **The Urban–Brookings Tax Policy Center**

## **2006 Annual Report**

Independent, timely and accessible analyses of current and  
emerging tax policy issues

The Urban Institute, 2100 M Street, N.W., Washington, DC 20037  
The Brookings Institution, 1775 Massachusetts Ave., N.W., Washington, DC 20036

<http://www.taxpolicycenter.org>

## MESSAGE FROM THE DIRECTOR AND CODIRECTORS

January 2007

Five years ago this April, the Tax Policy Center (TPC) opened its doors as a joint project of the Urban Institute and the Brookings Institution with a mission of providing clear, accessible tax policy analysis to the press, policymakers, and the public. We are meeting those goals and more. The TPC has become a widely recognized source of credible, unbiased, and comprehensible tax policy information.

From a staff of a few part-time analysts at both institutions, the TPC has grown to 11 full-time researchers and numerous adjuncts who contribute analysis of tax policy along with their research in related areas. Our web site now includes more than 1,000 distributional tables, revenue estimates, and other estimates and more than 700 publications on a wide range of tax topics. In 2006, we produced the first *Tax Facts* CD, including more than 300 tables with information about aspects of the U.S., state, and world tax systems. We created several new state and local research tools and launched an ambitious new research program in this area.

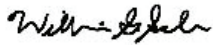
In 2006 alone, we produced 52 publications and commentaries and 324 tables, expanded our model to allow analysis of a wider range of tax reform options, and e-mailed 20 issues of our electronic newsletter to more than 3,000 subscribers. We were invited to testify before Congress five times and convened six conferences and symposia on tax topics. The major news media cited us more than 450 times, including almost two citations a week in *The New York Times*, *The Wall Street Journal*, and *The Washington Post*. On May 11, while Congress was considering the Tax Increase Prevention and Reconciliation Act, a Google News search produced 30 pages of TPC citations—more media citations in one day than had ever been produced by the Urban Institute (which tracks TPC's citations). Last year ended with the appointment of Peter Orszag, a TPC codirector and Brookings senior fellow, to lead the Congressional Budget Office.

We're certainly not resting on our laurels. In 2007, we will complete a major overhaul of our tax model, including development of a module to simulate the effect of a wide range of health insurance tax incentives on health insurance coverage, the cost of health insurance, and the distribution of tax burdens. In April, we plan to unveil a completely redesigned web site that will be much more user-friendly than our current site and will offer a wide range of new content, organized in a simpler, more intuitive way. We're also developing a "tax policy briefing book," full of information and analysis on tax policy topics that are likely to, or at least should, come up in the 2008 presidential debate. The briefing book will be clear and concise, and will also be available online with links to more detailed estimates and analysis. We plan to update this new briefing book regularly to provide an ongoing resource for policymakers, the press, and the general public.

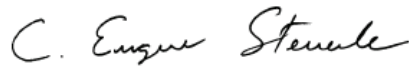
Of course, we could not have accomplished any of this without the generous support of our funders or the widespread use of our analysis by our audience. We thank you for your support and look forward to serving you even better in the future.

A handwritten signature in black ink that reads "Leonard E. Burman".

Leonard E. Burman  
Director

A handwritten signature in black ink that reads "William G. Gale".

William G. Gale  
Codirector

A handwritten signature in black ink that reads "C. Eugene Steuerle".

C. Eugene Steuerle  
Codirector

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### 2006 TPC HIGHLIGHTS

- ❖ Produced 52 *discussion papers*, *research reports*, *policy briefs*, and other articles and commentary
- ❖ Cited in more than 450 major media articles, including almost 90 citations in the *New York Times*, *Wall Street Journal*, and *Washington Post*
- ❖ Convened six public policy symposia
- ❖ Testified five times before Congress
- ❖ Expanded tax microsimulation model
- ❖ Produced 324 distribution and revenue tables
- ❖ Developed several new web modules: Tax Facts and Figures; AMT; Federal Tax Distribution; 2001–06 Tax Cuts; Estate Tax; Health Insurance; and Working Families
- ❖ Reached more than 3,000 subscribers with TPC electronic newsletter
- ❖ Codirector Peter Orzsag named head the Congressional Budget Office
- ❖ Google News web search for Tax Policy Center on May 11 produced 30 pages of citations for TPC's distributional analysis of tax cuts, the most media coverage in one day in UI's nearly 40-year history

The TPC's fourth year of operation was our most productive and effective yet. This annual report summarizes the TPC's progress in 2006 to fulfill our mission in four priority areas:

- timely analysis of tax and fiscal policy options;
- expansion and improvement of our state-of-the-art microsimulation tax model;
- informing current and emerging policy debates; and
- effective communications and outreach.

## TIMELY ANALYSIS OF TAX AND FISCAL POLICY OPTIONS

### *TPC Research*

In 2006, the TPC continued to develop and disseminate timely analysis of fiscal policy options, producing 52 *discussion papers*, *research reports*, *policy briefs*, *occasional papers*, and other articles and commentaries detailing the potential ramifications of tax reform proposals. Raising the minimum wage, providing low-income working families with incentives to save, and reforming the alternative minimum tax (AMT) were three examples of TPC analysis focusing on issues that received a lot of congressional attention in 2006.

One cornerstone of our work is improving the tax system, especially for low- and middle-income families. For instance, Elaine Maag's *Tax Credits, the Minimum Wage, and Inflation* showed how current tax rules interact with the minimum wage and considered whether increased tax credits could substitute for minimum wage increases for low-income families. She showed that increasing tax credits enough to substitute for raising minimum wage was probably infeasible because of both the cost and the high marginal tax rates required to limit the credit. However, relatively straightforward modifications to the child credit could help households earning near the minimum wage and others who face a declining child credit each year. A more direct route to helping low-wage workers would be to raise the minimum wage and index it to inflation.

Another TPC focal point is savings. In *What Do Individual Development Accounts Do? Evidence from a Controlled Experiment*, William Gale and colleagues evaluated the first controlled field experiment on Individual Development Accounts (IDAs). These saving accounts provide low-income households with matching payments when balances are used for such special purposes as home purchases, business start-ups, or educational costs. Study results found that the IDA raised homeownership rates for black renters by almost 10 percentage points over four years, while lowering their financial assets and business ownership. In contrast, white renters experienced no change in homeownership but saw their business equity rise. The study found that IDAs could provide an effective means of helping low-income households combat poverty by encouraging saving and investments that have substantial long-term positive effects on life prospects.

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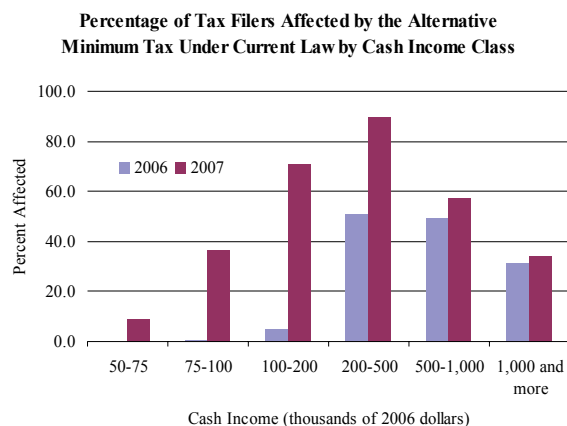
**“In a tax debate in which bombast and sound bites often crowd out facts, figures, and reasoned analysis, the Tax Policy Center provides all three, in an easy-to-access, easy-to-understand fashion.”**

David Wessel, Columnist, *Wall Street Journal*.

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A large problem facing the nation is the growing number of taxpayers subject to the individual AMT, a situation exacerbated by recent tax cuts. In extensive writings and multiple estimates, the TPC has shown that although the AMT was originally intended to ensure that wealthy citizens pay at least some tax, it is increasingly affecting the middle class. Two TPC publications—Jeff Ro-

haly and Greg Leiserson’s *The Individual Alternative Minimum Tax: Historical Data and Projections*, and Leonard Burman, Julianna Koch, and Greg Leiserson’s *The Individual Alternative Minimum Tax (AMT): 11 Key Facts and Projections*—along with TPC estimates



showed that unless the AMT is changed, it will affect 32 million taxpayers in 2010 and 50 million in 2016 (assuming the 2001–06 tax cuts are extended). Middle-class couples making \$75,000 to \$200,000 with two or more children and living in states with high state income and property taxes will increasingly be targeted. Although Congress has acted each year to extend temporary provisions and slow this expansion, these piecemeal measures hide the true budgetary cost of fixing the AMT.

### *Testimony*

Beyond our written work, TPC experts testified five times before the U.S. Congress in 2006, outlining various fiscal policy options. On February 1, Leonard Burman testified before the subcommittees on Tax, Finance, and Exports, and Rural Enterprises, Agriculture, and Technology, House Committee on Small Business. In his testimony, *Transforming the Tax Code: An Examination of the*

*President's Tax Reform Panel Recommendations*, Burman examined the initiatives put forth by the President's Advisory Panel on Federal Tax Reform as they relate to health insurance and retirement plans, disallowance of state and local tax deductions for businesses, simplified accounting for small businesses, and the national retail tax.

Burman also testified on March 8 before the Senate Committee on Finance. His testimony, *Taking a Checkup on the Nation's Health Care Tax Policy: A Prognosis*, summarized the latest data on who has health insurance and who does not, outlined the various tax subsidies that exist for health insurance, and examined how those subsidies affect the market for health insurance.

On May 3, C. Eugene Steuerle testified before the Subcommittee on the District of Columbia, Senate Committee on Appropriations in a statement called *The Widespread Prevalence of Marriage Penalties*. His testimony showed how marriage penalties and subsidies affect the economic well-being of married couples.

Leonard Burman testified again on September 13 before the House Committee on the Budget about the usefulness of dynamic analysis and scoring during the policymaking process. He argued in his testimony, *Dynamic Analysis and Scoring*, that although dynamic analysis showing the effects of tax and spending programs on the economy is a useful input to public policymaking, its counterpart quantifying the effects on tax revenues—dynamic scoring—is not feasible because of lack of knowledge about how deficits will be offset, uncertainty about key parameters in economic models, and inherent limitations in those models themselves.

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**“To say that TPC is indispensable to our tax work would be an understatement.”**

Robert Greenstein, Executive Director, Center on Budget and Policy Priorities

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Finally, on September 28, TPC co-director Peter Orszag (named in December to head the Congressional Budget Office) testified before the Senate Budget Committee. In his statement, *Promoting Fiscal Discipline and Broad-Based Economic Growth*, Orszag contended that we are neither paying our way nor investing sufficiently in our workers. Orszag asserted that the nation's low saving rate, which is closely tied to the federal budget deficit, generates massive borrowing from abroad and mortgages Americans' future incomes. If current policies continue, income stagnation and increased income risk for middle- and low-income families could significantly reduce economic growth.

### ***Public Forums***

The TPC convened six public policy conferences in 2006 to explore and attract attention to fiscal policy options in several tax policy areas.

On April 12, for example, experts at the TPC forum “Giving Credit Where Credit Is Due? The Tax System and Low-Income Households” debated the advantages and disadvantages of using tax subsidies instead of direct outlays to deliver benefits to low-income households. Speakers included Lily Batchelder from the New York University School of Law, Janet Holtzblatt from the U.S. Department of the Treasury, Eric Toder from the TPC, and David Williams from the Internal Revenue Service. Jodie Al-



len from the Pew Research Center moderated the event. Conference speakers explored how current procedures could be simplified or expanded to reach more households and protect or improve the country's social safety net.



Lily Batchelder (New York University School of Law), Eric Toder (TPC), and Jodie Allen (Pew Research Center) at the April 12, 2006, TPC forum, "Giving Credit Where Credit Is Due? The Tax System and Low-Income Households."

Moderated by David Wessel from *The Wall Street Journal*, our May 2 *First Tuesday* forum "Health Insurance Tax Incentives: The Cure or the Disease?" brought together Katherine Baicker from the White House Council of Economic Advisers, Leonard Burman from the TPC, Robert Helms from the American Enterprise Institute, and Len Nichols from the New America Foundation to examine the lack of health care coverage among Americans. The debate focused on the president's proposed tax incentives tied to high-deductible health insurance plans and health savings accounts, and critics' counterproposals to retarget tax incentives to favor low-income households and small businesses.

A June 19 TPC forum, "Subsidies for Child Care," zeroed in on the high cost of adequate child care and the challenges many families, especially those

who work and have low incomes, face in the workplace. Speakers included Gina Adams from the Urban Institute, Nancy Duff Campbell from the National Women's Law Center, Ronald Haskins from the Brookings Institution, and Elaine Maag from the TPC. Moderated by Peter Gosselin from *The Los Angeles Times*, the panel explored child care benefits available through both tax and direct expenditure programs, identifying the advantages and disadvantages of each approach as well as the distribution of benefits each provides.

On October 16, the TPC joined with Tax Analysts and the American Tax Pol-



Robert Helms (American Enterprise Institute), David Wessel (*The Wall Street Journal*), Katherine Baicker (White House Council of Economic Advisers), and Leonard Burman (TPC) participate in the TPC forum, "Health Insurance Tax Incentives: The Cure or the Disease?" May 2, 2006.

icy Institute to host "Twenty Years after Tax Reform: Time for Another Round?" This well-attended conference held at the National Press Club attracted a who's who of tax experts, including several former IRS commissioners, members of Congress, and CBO directors. Participants reviewed the politics and economics that drove the Tax Reform Act of 1986, discussed current tax law problems that create the need for another round of reform soon, and considered

the possible shape and long-term viability of future tax reform. *Tax Notes* published presenters' papers, including three by TPC researchers (listed in the "Publications, Reports, and Commentaries" section on page 19).

## EXPANSION AND IMPROVEMENT OF THE TAX MODEL

TPC updated its microsimulation model in 2005, incorporating the latest available data projections. In 2006, we enhanced the model by including the latest economic and demographic forecasts from the Congressional Budget Office and the Bureau of the Census. We also updated our estate tax module to match the latest data from the Statistics of Income Division of the IRS and added the capability to examine items on the agenda for tax reform, including consumption taxes (and variants such as the so-called "flat tax") and breaks for charitable contributions and homeowner-ship—two common activities targeted by many proposals to reform the tax system.

**As for "The Greatest Story Never Told," the Tax Policy Center estimates that under the extension of the president's tax-cut plan, 80 percent of the tax savings will go to the top 10 percent of the taxpayers. Those who earn more than \$1 million a year will receive a tax savings of \$42,766. Those who earn between \$40,000 and \$50,000 a year, will receive a tax savings of \$47.**

"Good Economic News Sours Upon Closer Look,"  
*Hartford Courant* (May 18, 2006) by Paul Janensch.

We used the model in 2006 to produce and post on our web site 324 distribution and revenue tables. Among them were distribution tables showing the impact of the Tax Increase Prevention and Reconciliation Act of 2005, a \$70 billion tax cut package signed into law in May 2006. One distribution table showed that the tax cuts would save an average of \$16 for individuals earning \$30,000–40,000 a year, while those earning more than \$1 million would receive an average of more than \$42,000. The release of this information provoked a tremendous surge in TPC news coverage. A May 11 *Google News* web search for "Tax Policy Center" produced 30 pages of TPC citations for its analysis on the controversial tax cuts. Our analysis generated the most media coverage in one day in the Urban Institute's 38-year history.

Average Tax Savings per Estate in 2011 If Estate Tax Is Repealed	
Value of Taxable Estate	Tax Savings per Estate
Less than \$1 million	\$0
\$1–2 million	104,000
\$2–3.5 million	474,000
\$3.5–5 million	950,000
\$5–10 million	1,656,000
\$10–20 million	3,369,000
More than \$20 million	11,817,000
Source: <a href="http://www.taxpolicycenter.org/TaxModel">http://www.taxpolicycenter.org/TaxModel</a> , Table T05-0120	

We also posted an extensive analysis of the Estate Tax and Extension Tax Relief Act of 2006 (H.R. 5970) that was consistently included in press coverage while the bill was debated in mid-2006. We developed an estate tax web page on the TPC web site ([http://www.taxpolicycenter.org/newsevents/events\\_estate\\_tax.cfm](http://www.taxpolicycenter.org/newsevents/events_estate_tax.cfm)) that provided distributional tables on

the estate tax, commentary, and links to TPC publications.

In November 2006, we projected the distribution and revenue effects of the AMT and the distribution of the tax cuts enacted since 2001. These estimates were routinely used in floor debates in Congress, newspaper articles and editorials, and almost everywhere discussions of the AMT arose.

As we continue to make substantial improvements to our model, the TPC is better able to analyze and disseminate information on the intricacies of tax policy. To expand the model's ability to analyze potential reforms to the estate tax, the TPC in 2006 began adding a module that will allow us to evaluate revenue and distributional effects of inheritance taxes. The current estate tax affects only very wealthy decedents; in contrast, inheritance taxes fall on heirs and thus affect a much broader base of individuals. The expanded microsimulation model will allow us to compare the two kinds of taxes by their burdens on households and perform detailed quantitative analysis of various inheritance tax options.

In late 2006 the TPC also began developing a health insurance model in collaboration with the Urban Institute's Health Policy Center. Financed largely by funding from the Stoneman Family Foundation, the new model will enable us to study the effects of tax and spending policies on health insurance coverage and the cost and distribution of health insurance tax incentives. We expect to complete the model in 2007, in time to evaluate proposals that surface in the upcoming presidential election.

Finally, we established a new web site practice in 2006: each release of new estimates includes a brief description of what the estimates mean, provides links

to the relevant new tables, and suggests relevant TPC publications. This new standard was initiated in November when we released estimates of the distribution of the combined effect of the 2001–06 tax cuts. Later that month we updated estimates showing the distribution of federal taxes for 2006, 2007, 2010, 2011, and 2017 based on currently scheduled changes in law. Now, reporters and others can more easily and quickly access the information available and put it in context with current policy debates.

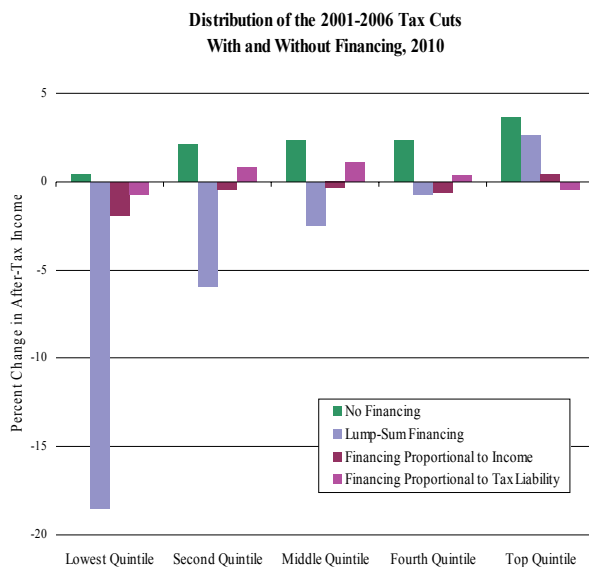
## **INFORMING CURRENT AND EMERGING DEBATES**

The TPC contributed to the tax policy debate by providing crucial research on fiscal issues in 2006. Examples of our work in several areas of tax policy are outlined below.

### ***Tax Cuts and Income Distribution***

In *Contrary to President's Claim, Large Majority of Americans Ultimately Are Likely to Lose from Tax Reconciliation Bill*, Leonard Burman and colleagues from the Center on Budget and Policy Priorities (CBPP) explained how the putative tax cuts considered by Congress are actually large tax increases for most households when financing costs are considered.

In *The Distribution of the 2001–2006 Tax Cuts*, Jeffrey Rohaly and Greg Leiserson summarized the major provisions of recent tax cuts—the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), the Jobs and Growth Tax Relief Reconciliation Act of 2003 (JGTRRA), the Working Families Tax Relief Act of 2004 (WFTRA), the Tax Increase Prevention and Reconcilia-



Source: <http://www.taxpolicycenter.org/TaxModel/Tables/T06-0283,T06-0300,T06-0301,T06-0302>

tion Act of 2005 (TIPRA), and the Pension Protection Act of 2006 (PPA)—that will cost approximately \$2 trillion over 10 years, assuming no extensions. The paper’s distribution tables showed three illustrative options to finance these cuts: lump-sum financing (or spending cuts that affect all families about the same), taxes proportional to income, and taxes proportional to income taxes (e.g., an income tax surcharge). The analysis explains that the combined effects of the 2001, 2003, and 2006 tax cuts widened the income gap by favoring those with higher incomes.

### ***State and Local Tax Policy***

The TPC worked diligently in 2006 to expand its work on state and local tax policy. The day-to-day services people rely on—schools for their children; roads for commuting; parks for recreation; and police, ambulance, and fire protection for emergencies—depend largely on the funds state and local governments raise. If the federal government reduces its funding to the states, then state and local governments must raise

more money to cover the local needs or provide fewer services.

Many of TPC’s *Tax Facts* columns examined the distribution and composition of state and local revenues. We also created new information resources for policymakers and the public. State governments—including Connecticut, New Jersey, North Carolina, and California—drew on our expertise when they considered tax policy options.

In *Measuring the Fiscal Disparity of States, FY2002*, a joint study of the Urban Institute and the Federal Reserve Bank of Boston, researchers examined the variation in fiscal capacity among states (and their local governments) in their need to provide basic public services and their ability to raise revenues. The report’s findings emphasized the need to understand the basic demographic and economic characteristics of people living in each state and how those characteristics often affect state and local governments’ ability to raise the revenue required to provide public services, especially in the absence of federal transfer programs. By comparing revenues raised with an average tax system to actual revenues, the report provided further insight on various alternatives to the existing tax composition in place in states, and to the prospect of designing a system of federal grants to state and local governments to mitigate or eliminate disparities in capacity.

In *The Colorado Revenue Limit: The Economic Effects of TABOR*, Kim Rueben and Therese J. McGuire examined the economic growth rate in Colorado after the Taxpayer Bill of Rights (TABOR) was enacted and found that, in contrast to predictions of the bill’s supporters, economic growth had not increased since TABOR passed.

The TPC published several other studies in 2006 on state rainy-day funds, state-level estate and inheritance taxes, and state spending and education, all of which can be found on our web site, <http://www.taxpolicycenter.org>.

### ***Hurricane Katrina***

The TPC, CBPP, and the Metropolitan Policy Program of the Brookings Institution collaborated on a study funded by Living Cities of the response of federal, state, and local governments to Hurricane Katrina. The TPC and the Urban Institute actively evaluated programs designed to respond to the storm and help local and state government agencies and relief organizations rebuild the devastated Gulf region.

The TPC organized a session for the National Tax Association's 2006 spring symposium on using tax policies to respond to disasters. The session examined tax code changes enacted in the aftermath of Katrina and 9/11 and evaluated how well those programs met their goals. In papers exploring the incentives introduced by GO Zone and Liberty Zone legislation, experts concluded that the usefulness of these programs depended on their timing and the geographic reach. Papers from this session were featured in the September 2006 issue of the *National Tax Journal*.

### ***Tax Reform***

With policymakers focusing more attention on tax reform, the TPC has moved to provide input to the debate.

In February, for example, Leonard Burman testified before Congress with an examination of how the president's Advisory Panel on Federal Tax Reform would affect small businesses, as discussed above. The October forum celebrating the 20th anniversary of the Tax

Reform Act of 1986, described above, looked forward to the possibilities and complexities of future tax reform.

Separately, Eric Toder's *Tax Expenditures and Tax Reform: Issues and Analysis* explored options to restructure the tax system (such as replacing the income tax with a consumption tax) and make cuts to targeted tax benefits that substitute for spending (such as tax subsidies for home mortgage interest and employer-paid health insurance).

### ***Tax and Low-Income Families***

TPC researchers wrote several papers in 2006 on tax policy and low-income families, several of which are highlighted earlier in this report.

TPC analysts also addressed welfare reform. In *Should We Subsidize Work? Welfare Reform, the Earned Income Tax Credit, and Optimal Transfers*, Greg Acs and Eric Toder examined issues to consider when designing income transfer programs to subsidize work among low-income families.

### ***The Alternative Minimum Tax (AMT)***

Reforming or repealing the AMT is a leading tax issue facing the new Congress. Since the 2006 mid-term elections, the TPC has become an important source for estimates and publications on the distributional effects and revenue costs of the AMT.

Of particular interest were two November publications, *The Individual Alternative Minimum Tax: Historical Data and Projections* and *The Individual Alternative Minimum Tax (AMT): 11 Key Facts and Projections*. The TPC estimated that without congressional action, 23.4 million taxpayers will be in the AMT's grip in 2007, a five-fold increase over 2006, and the number of affected taxpayers will continue to rise, espe-



cially if the 2001–06 tax cuts are extended. The ever-greater reach of the AMT into the ranks of the middle class elevates its importance as a policy issue. Still, repeal or reform will likely be expensive and complicated. TPC will continue to study and highlight the importance of this issue in 2007 by outlining options for AMT reform.

### ***Health Insurance***

Limited access to quality health care at an affordable cost has become an increasingly important issue as health care costs soar and the number of uninsured climbs. Numerous TPC studies and forums in 2006 explored current issues and options. In *New Healthcare Tax Proposals: Costly and Counterproductive*, Leonard Burman questioned the administration's FY 2007 package of new tax incentives for individuals and employees who are covered by high-deductible health insurance policies and contribute to health savings accounts. Burman contended that the new proposals would make the tax system more complex and less fair and would reduce budget revenues by \$156 billion over 10 years—and by much more over the long run. Perhaps most problematic is that the incentives are likely to exacerbate, rather than reduce, the problems in the health care market.

In March 2006, Burman testified before the United States Senate Committee on Finance with *Taking a Checkup on the Nation's Health Care Tax Policy*. He provided statistics on the number of insured and uninsured, described current tax subsidies for health insurance, examined how they affect the market for health insurance and employment, and provided brief comments on some reform options.

In May 2006, the Urban Institute's *First Tuesday* forum "Health Insurance Tax Incentives: The Cure or the Disease?" examined the lack of health care coverage among Americans. The debate again centered on the administration's proposed tax incentives tied to high-deductible health insurance plans and health savings accounts and on critics' counterproposals to retarget tax incentives to favor low-income households and small businesses.

### **EFFECTIVE COMMUNICATIONS AND OUTREACH**

With the widespread dissemination of our estimates and research, the TPC continued to enhance its reputation as the place for reporters, policymakers, advocacy groups, citizens, and academics interested in accurate, timely, and objective analysis of current and emerging issues to go. We provided common ground for debate in an otherwise divisive political environment.

TPC's priorities hinge on our ability to communicate our products. Indeed, authoritative analysis can improve policy outcomes, but only if it is timely and policymakers and the public know about it and can understand what is at stake. TPC's many press appearances, as described below, testify to our ability to inform debate but are only the beginning of our communications strategy. TPC communicates to the public through our public forums, which are outlined above, as well as through our web site, newsletters, and the *Tax Facts* web module.

#### ***Tax Policy Center Web Site***

Throughout 2006, TPC continued to update and improve its web site to make sure timely, accurate information was

more readily available. In addition to regularly posting new publications, media coverage, and tax model estimates, we introduced new web research tools.

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**“The Tax Policy Center’s Data Query System is brilliant. It has enabled me to quickly answer critical questions about comparative tax levels that I could not easily find anywhere else. The ability to construct my own queries has saved me loads of time, and time is a reporter’s scarcest commodity...”**

Ford Fessenden, Reporter, *The New York Times*

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For example, in September the TPC released the State and Local Finance Data Query System (SLF-DQS). This web tool allows users to view TPC tables or create their own tables based on the Census of Governments State and Local Finance series. The SLF-DQS contains detailed revenue, expenditure, and debt variables for the United States, each of the 50 states, and the District of Columbia for 1977 through 2004. Detailed data are available by type of government: state, local, state and local combined, and country, municipal, township, and district. Users can select localities and variables to generate their own tables, which is useful for comparative, single state, or time series analysis. The TPC discussed the DQS and its capabilities at the National Tax Association Annual Conference in November.

The TPC expanded its web site to include new modules dedicated to a range of hot topics including the individual AMT, health insurance, the estate tax, tax policies to help working families, tax policy facts and figures, the current law distribution of federal taxes, and the distribution of the 2001–06 tax cuts. Each

module provides an introduction to the topic and links to related TPC research, data, and analysis.

Another addition to our web site is a module that lists and describes major tax

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#### TPC’s New Web Modules

##### **Tax Policy: Facts and Figures**

<http://www.taxpolicycenter.org/publications/template.cfm?PubID=9907>

##### **The Individual Alternative Minimum Tax (AMT)**

<http://www.taxpolicycenter.org/newsevents/amt.cfm>

##### **Current Law Distribution of Federal Taxes**

[http://www.taxpolicycenter.org/newsevents/events\\_current\\_law\\_dist.cfm](http://www.taxpolicycenter.org/newsevents/events_current_law_dist.cfm)

##### **The Distribution of the 2001–2006 Tax Cuts**

<http://www.taxpolicycenter.org/publications/template.cfm?PubID=411378>

##### **Estate Tax: Repeal or Revision?**

[http://www.taxpolicycenter.org/newsevents/events\\_estate\\_tax.cfm](http://www.taxpolicycenter.org/newsevents/events_estate_tax.cfm)

##### **Health Insurance**

[http://www.taxpolicycenter.org/newsevents/events\\_health\\_care.cfm](http://www.taxpolicycenter.org/newsevents/events_health_care.cfm)

##### **Tax Policies to Help Working Families**

[http://www.taxpolicycenter.org/newsevents/events\\_working\\_families.cfm](http://www.taxpolicycenter.org/newsevents/events_working_families.cfm)

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legislation enacted since 1940 and links recent laws to relevant TPC distribution and revenue tables and related publications. The broad range of legislation covered in the module shows how tax law affects virtually every aspect of American life. It also illustrates the role of taxes in many areas of federal policy, including health care, housing, retirement security, education, energy, support for low-income families, states and localities, and nonprofit organizations.

Traffic on the TPC web site continued its upward trend in 2006. Over the entire year, the site received 6,465,665 hits, an average of 17,714 hits a day, and 28 percent more than in 2005. Visits to the site peaked in May during the Tax

Increase Prevention and Reconciliation Act coverage with 768,732 hits (an average of approximately 24,800 hits a day). The TPC web site recorded 45,015 hits on May 11 alone.

The TPC web site has also attracted an increasing number of links for other sites. The Google search engine shows over 1,500 web sites that link to the TPC home page.

Traffic has also been drawn to TPC's web site by the large and growing library of information—estimates; publications; federal, state, and international tax data; conference transcripts; and audio files.

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### **Tax Policy Center**

**[www.taxpolicycenter.org](http://www.taxpolicycenter.org)**

Are you worried about alternative minimum taxes? Curious about who wins and loses under various tax proposals? Two Washington think tanks, the Urban Institute and Brookings Institution, team up at this site to provide tax policy analysis to the public. They've also built their own model for estimating the impact of tax proposals and post numbers that aren't yet available from official sources.

**BEST:** Read discussion papers such as "Growth and Decline in Tax Credits For Families With Children."

**WORST:** Predictably wonkish.

Source: Forbes online *Best of the Web* directory;  
<http://www.forbes.com/bow/b2c/review.jhtml?id=6859>

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References to TPC estimates and reports in major media outlets were invariably followed by a flood of traffic (and additional media coverage). Many visitors came to the TPC web site to download publications. Over the past year, the fol-

lowing 2006 TPC publications piqued the most interest among visitors to the web site:

- *The Individual Alternative Minimum Tax (AMT): 11 Key Facts and Projections*. Leonard E. Burman, Julianna Koch, and Greg Leiserson. TPC paper. December 1, 2006.
- *The Distribution of the 2001-2006 Tax Cuts: Updated Projections*. TPC paper. Greg Leiserson and Jeff Rohaly. November 15, 2006.
- *The Individual Alternative Minimum Tax: Historical Data and Projections*. Greg Leiserson and Jeff Rohaly. TPC paper. November 10, 2006.
- *Tax Policy: Facts and Figures: October 2006*. TPC paper. October 23, 2006.
- *Roth Conversions as Revenue Raisers: Smoke and Mirrors*. Leonard E. Burman. Tax Analysts' *Tax Break* column. May 11, 2006.
- *Education Spending and Changing Revenue Sources*. Sonya Hoo, Sheila Murray, and Kim Rueben. April 10, 2006.

### ***E-Mail Newsletter***

TPC's electronic newsletter publicizes new events, publications, and distributional analyses. As of December, the newsletter had more than 3,000 subscribers. During 2006, the TPC issued 20 newsletters to announce upcoming events and new publications and to disseminate new estimates and commen-

tary. The newsletters allow the TPC to reach a broad range of users easily and quickly, extending access to our products much more widely than would otherwise be possible.

### ***Tax Facts***

*Tax Facts*, a module on the TPC web site, provides tax information for citizens, policy analysts, legislators, and the press. Data come from the Internal Revenue Service, the Joint Committee on Taxation, the Congressional Budget Office, the Department of the Treasury, the Federation of Tax Administrators, the Organisation for Economic Co-operation and Development, and other sources. *Tax Facts* also highlights information developed through our own microsimulation model.

TPC updated and reorganized significant sections of the *Tax Facts* database during 2006. We added new data for the year and combined past data into longitudinal files that now cover years 2002 through 2006. We expanded our state and local tax facts by adding more than 30 new facts from the new State and Local Finance Data Query System described above. We also added categories to organize the state tax facts and make them easier to browse.

### **WHAT TO EXPECT IN 2007**

TPC will continue to provide current analysis of tax policy issues as well as research and analysis to help inform the nation's long-term agenda. A special focus for TPC in 2007 is preparing for the 2008 presidential election. As with the 2004 election, TPC expects to be a leading source of unbiased tax analysis for candidates and voters alike. One project devoted to this objective is a *tax policy*

*briefing book* that will feature a series of short, highly focused briefing memos giving background information on a wide range of tax policy topics, reasons for change, and options for policy improvements. For key topics, we will produce more detailed policy briefs for readers who want to delve deeper. TPC will bring together the briefs' authors, policy staff, and reporters at a major conference in Washington, D.C., in late fall 2007 to get political candidates—as well as reporters and interested members of the public—to use the briefing book as the candidates develop and evaluate policy options for the 2008 election year.

Another major TPC focus in 2007 is to develop a health insurance model in collaboration with the Urban Institute's Health Policy Center. In late December, the TPC received funds from the Stoneman Family Foundation to support this effort. The model will allow us to study the effects of tax and spending policies on health insurance coverage and the cost and distribution of health insurance tax incentives.

We also plan to redesign the TPC web site to improve the organization and accessibility of the full range of TPC products. In December 2006, we hired Robertson Williams, formerly the deputy assistant director for tax analysis at the Congressional Budget Office, to coordinate the web site redesign, write for the web site, and focus on the dissemination and explanation of TPC products. By the time President Bush delivers his FY 2008 budget to Congress, we plan to inaugurate a new section on our web site devoted to the federal budget. The new section will help the public understand the federal budget process and the issues under debate. It will offer descriptions of the budget process, provide data on federal spending and revenues, and link to

relevant TPC publications and current budget documents. Our overall communication goal is to revamp the TPC communications strategy to better meet the needs of various audiences—from the media to political staff to the interested public.

## **FUNDRAISING**

The TPC thanks the following funders for their generous support: Amgen, the Annie E. Casey Foundation, the Brodie Price Fund at the Jewish Community

Foundation of San Diego, the Charles Stewart Mott Foundation, the Ford Foundation, the George Gund Foundation, H&R Block, New Zealand’s Inland Revenue, the Lincoln Institute of Land Policy, the Lumina Foundation for Education, the John D. and Catherine T. MacArthur Foundation, the Public Policy Institute of California, the Sandler Family Supporting Foundation, the Stoneman Family Foundation, individual donors, and those who request to remain anonymous.

To contribute to TPC, visit <http://www.taxpolicycenter.org>.



## TPC PERSONNEL<sup>1</sup>

### ***Director***

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### ***Codirectors***

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## TPC ADVISORS

To ensure credibility and the highest standards, the Tax Policy Center's advisory board represents a broad range of tax policy interests and expertise.

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<sup>1</sup> For full bios, please see  
<http://www.taxpolicycenter.org/aboutus/staff.cfm>

**PUBLICATIONS, REPORTS, AND COMMENTARIES**  
**(January–December 2006)**

**TPC RESEARCH PLACEMENT IN *TAX ANALYST* PUBLICATIONS**

**Tax Notes, *Tax Facts*, short explanations of relevant tax data**

- “AMT Coverage by State, 2004.” Leonard E. Burman and Carol Rosenberg. December 14.
- “The Recent Surge in Corporate Profits and Tax Revenue.” Adam Carasso, Gillian Reynolds, and C. Eugene Steuerle. November 20.
- “Fiscal Capacity of the States, Fiscal 2002.” Kim Rueben, Sonya Hoo, and Yesim Yilmaz. October 23.
- “State Rainy Day Funds.” Elaine Maag and Alison McCarthy. October 2.
- “State-Level Estate and Inheritance Taxes.” Leonard E. Burman and Sonya Hoo. August 28.
- “Limits on State Revenue.” Alison McCarthy and Elaine Maag. July 31.
- “Growth and Decline in Tax Credits for Families with Children.” Elizabeth Bell and C. Eugene Steuerle. July 10.
- “Tax Incentives for Energy Production.” Troy Kravitz. June 12.
- “The U.S. Tax Burden Is Low Relative to Other OECD Countries.” Sonya Hoo and Eric Toder. May 8.
- “Education Spending and Changing Revenue Sources.” Sonya Hoo, Sheila Murray, and Kim Rueben. April 10.
- “AMT Preference Items, 2002.” Troy Kravitz and Leonard E. Burman. March 13.
- “Marginal Tax Rates, 1955–2005.” Elaine Maag. February 13.
- “Individual Giving Compared to Charitable Gross Receipts.” Elizabeth Bell, Adam Carasso, and C. Eugene Steuerle. January 16.

***Economic Perspective by C. Eugene Steuerle***

- “IT Problems at IRS and Medicare: More to Come?” October 9.
- “Can We Buy Our Way to Health Reform?” June 12.
- “Paulsonibilities.” June 5.
- “Reform and Equal Justice.” April 17.
- “Do Incentives Affect Behavior? Would an Economist Know?” April 3.

### ***Tax Break***

- “Roth Conversions as Revenue Raisers: Smoke and Mirrors.” Tax Analyst’s *Tax Break*. Leonard E. Burman. May 11.
- “New Estimates of the Budget Outlook: Plus Ça Change, Plus C’est la Même Chose.” Alan J. Auerbach, William G. Gale, and Peter Orszag. *Tax Break*. April 17.
- “An Analysis of the Roth 401(k)” Tax Analyst’s *Tax Break*. William Gale, J. Mark Iwry, and Gordon McDonald. January 9.

### ***Tax Notes***

- “A Consensus Base for Tax Reform.” C. Eugene Steuerle. October 23.
- “The Tax Reform Act of 2010.” Leonard E. Burman. October 23.
- “Can Congress Use Budget Rules to Improve Tax Policy?” Rudolph G. Penner. October 23.
- “Tax Policy and Saving.” Rudolph G. Penner. May 8.
- “New Healthcare Tax Proposals: Costly and Counterproductive.” Leonard E. Burman. February 13.

## **LEONARD BURMAN’S COMMENTARIES ON *MARKETPLACE***

- “Doing Nothing’s a Good Thing.” December 8.
- “Tax and Spend.” June 1.

## **OTHER TPC PUBLICATIONS, OP EDS, AND COMMENTARIES**

### ***TPC Discussion Papers and Research Reports***

- “KiwiSaver Evaluation Literature Review: Final Report to Inland Revenue.” Eric Toder and Surachai Khitatrakun. December 29.
- “The Individual Alternative Minimum Tax (AMT): 11 Key Facts and Projections.” Leonard E. Burman, Julianna Koch, and Greg Leiserson. TPC paper. December 1.
- “Measuring Fiscal Disparities across the U.S. States: A Representative Revenue System/Representative Expenditure System Approach Fiscal Year 2002.” Yesim Yilmaz, Sonya Hoo, Matthew Nagowski, Kim Rueben, and Robert Tannenwald. ANF *Occasional Paper*. November 29.
- “The Distribution of the 2001–2006 Tax Cuts: Updated Projections, November 2006.” Greg Leiserson and Jeff Rohaly. TPC paper. November 15.

- “The Individual Alternative Minimum Tax: Historical Data and Projections.” Greg Leiserson and Jeff Rohaly. TPC paper. November 10.
- “Should We Subsidize Work? Welfare Reform, the Earned Income Tax Credit, and Optimal Transfers.” Greg Acs and Eric Toder. Research report. October 30.
- “Tax Policy: Facts and Figures: October 2006.” TPC paper. October 23.
- “Tax Expenditures and Tax Reform: Issues and Analysis.” Eric Toder. Research report. October 20.
- “What Do Individual Development Accounts Do? Evidence from a Controlled Experiment.” William G. Gale. The Brookings Institution. Research report. July 11.
- “Contrary to President’s Claim, Large Majority of Americans Ultimately Are Likely to Lose from Tax Reconciliation Bill.” Aviva Aron-Dine, Leonard E. Burman, and Isaac Shapiro. Center on Budget and Policy Priorities. June 5.
- “Funding Innovations for California’s Infrastructure: Promises and Pitfalls.” Kim Rueben and Ellen Hanak. USC Keston Institute for Infrastructure. April 13.
- “Making Maximum Use of Tax-Deferred Retirement Accounts.” Janette Kawachi, Karen E. Smith, and Eric Toder. The Urban Institute. March 17.
- “The New Safety Net: How the Tax Code Helped Low-Income Working Families During the Early 2000s.” Alan Berube. The Brookings Institution. February.
- “The Earned Income Tax Credit at Age 30: What We Know.” Steve Holt. The Brookings Institution. February.
- “New Estimates of the Budget Outlook: Plus Ça Change, Plus C’est la Même Chose.” Alan J. Auerbach, William G. Gale, and Peter Orszag. Brookings Institution. January 31.

### ***Policy Briefs***

- “Tax Credits, the Minimum Wage, and Inflation.” Elaine Maag. *Tax Policy Issues and Options* brief. December 29.
- “Analyzing Recent State Tax Policy Choices Affecting Low-Income Working Families: The Recession and Beyond.” Elaine Maag. *Low Income Working Families* brief. November 15.
- “Reforming Tax Incentives into Uniform Refundable Tax Credits.” Lily L. Batchelder, Fred T. Goldberg, Jr., and Peter Orszag. The Brookings Institution Policy brief. September 8.
- “Funding Innovations for California’s Infrastructure: Promises and Pitfalls.” Kim Rueben and Ellen Hanak. USC Keston Institute for Infrastructure Research brief. April 13.

- “The Colorado Revenue Limit: The Economic Effects of TABOR.” Kim Rueben and Therese J. McGuire. Economic Policy Institute briefing paper. April 6.

### ***Op-Eds and Other Commentary***

- “‘Death Tax’ Repeal Unfair to Those Who Owe ‘Birth Tax’.” Diane Lim Rogers. *San Francisco Chronicle*, May 31.
- “Dynamic Scoring: Not So Fast!” Rudolph G. Penner. The Urban Institute, April 21.
- “Good Reasons for Taxes.” Diane Lim Rogers. *The Boston Globe*, April 16.
- “Working to Fix Our Fiscal Woes.” Eugene Steuerle. *The Washington Post*, April 14.

### **PUBLIC FORUMS**

- “Twenty Years after Tax Reform: Time for Another Round?” (October 16) National Press Club.
- “Subsidies for Child Care.” (June 19) The Urban Institute.
- “Health Insurance Tax Incentives: The Cure or the Disease?” (May 2) The Urban Institute.
- The Statistics of Income (SOI) Advisory Panel, hosted by the Tax Policy Center. (April 21) The Urban Institute.
- “Giving Credit Where Credit Is Due? The Tax System and Low-Income Households.” (April 12) The Urban Institute.
- “17th Annual Roundtable on the President’s Budget and the Economy.” (February 8) The Urban Institute.

### **TESTIMONY**

- “Promoting Fiscal Discipline and Broad-Based Economic Growth.” Peter Orszag before the Senate Committee on the Budget. September 28.
- “Dynamic Analysis and Scoring” Leonard E. Burman before the House Committee on the Budget. September 13.
- “The Widespread Prevalence of Marriage Penalties.” Eugene Steuerle before the Subcommittee on the District of Columbia, Senate Committee on Appropriations. May 3.
- “Taking a Checkup on the Nation’s Health Care Tax Policy: a Prognosis.” Leonard Burman before the Senate Committee on Finance. March 8.



- “Transforming the Tax Code: An Examination of the President’s Tax Reform Panel Recommendations.” Leonard E. Burman before the Subcommittees on Tax, Finance, and Exports, and Rural Enterprises, Agriculture, and Technology, House Committee on Small Business. February 1.

## **TPC WEB MODULES**

- Tax Policy: Facts and Figures  
<http://www.taxpolicycenter.org/publications/template.cfm?PubID=9907>
- The Individual Alternative Minimum Tax (AMT)  
<http://www.taxpolicycenter.org/newsevents/amt.cfm>
- Current Law Distribution of Federal Taxes  
[http://www.taxpolicycenter.org/newsevents/events\\_current\\_law\\_dist.cfm](http://www.taxpolicycenter.org/newsevents/events_current_law_dist.cfm)
- The Distribution of the 2001-2006 Tax Cuts  
<http://www.taxpolicycenter.org/publications/template.cfm?PubID=411378>
- Estate Tax: Repeal or Revision?  
[http://www.taxpolicycenter.org/newsevents/events\\_estate\\_tax.cfm](http://www.taxpolicycenter.org/newsevents/events_estate_tax.cfm)
- Health Insurance  
[http://www.taxpolicycenter.org/newsevents/events\\_health\\_care.cfm](http://www.taxpolicycenter.org/newsevents/events_health_care.cfm)
- Tax Policies to Help Working Families  
[http://www.taxpolicycenter.org/newsevents/events\\_working\\_families.cfm](http://www.taxpolicycenter.org/newsevents/events_working_families.cfm)

## **MEDIA COVERAGE**

### **(Selected List, January 1–December 30, 2006)**

The TPC continues to be the media’s primary source for information on tax policy issues. In 2006, TPC was cited over 450 times in major media articles including in *The New York Times*, *The Washington Post*, *The Wall Street Journal*, and many regional and business-specific newspapers.

Numerous editorials cited TPC estimates and analyses, and TPC experts were often invited to appear on national and regional television and radio programs. With the widespread dissemination of our estimates and research, the TPC continues to enhance its reputation as the place to turn for reporters, policymakers, advocacy groups, citizens, and academics interested in accurate, timely, and objective analysis of current and emerging issues. We provided common ground for debate in an otherwise divisive political environment.

The following articles are selected coverage that include citations of the TPC.

- Plans to Up Retirement Savings May Garner Bipartisan Support, *Investor’s Business Daily* (December 26) by Jed Graham.
- The New Congress Will Tackle the Old Taxes, *Nightly Business Report* (December 22).
- Earmark Reform: Don’t Forget the Tax Breaks, *The Nation* (December 21) by Christopher P. Hayes.
- IRS Scales Back Audits of Big Firms, Study Finds, *Wall Street Journal* (December 21) by Jesse Drucker.
- Shopping for Tax Savings (Before New Year’s Day), *New York Times* (December 17) by Jan M. Rosen.
- Enter the ‘AMT-Free’ Zone, *Wall Street Journal* (December 16) by Eleanor Laise.
- Peter Orszag Chosen to Head CBO, *Forbes.com* (December 13) by Jessica Holzer.
- World/Nation Briefs, *Newsday* (December 13).
- Problematic ‘alternative minimum tax’ on Democrats’ agenda, *McClatchy Newspapers* (December 13) by Kevin G. Hall and Margaret Talev. (Other appearances: *San Luis Obispo Tribune*, *Contra Costa Times*, *Monterey County Herald*, *Centre Daily Times*, *The State*, *Myrtle Beach Sun News*, *Columbus Ledger-Enquirer*, *Belleville News-Democrat*, *Charlotte Observer*, *Fort Wayne News Sentinel*.)
- Ex-Clinton Adviser Is Choice to Head CBO, *Washington Post* (December 13) by Lori Montgomery.
- Orszag to Head CBO, *The Hill* (December 13) by Elana Schor.
- Democrats Pick Orszag to Head CBO, *Wall Street Journal* (December 12) by Jackie Calmes.
- Brookings Economist Tapped to Head CBO, *Centre Daily Times* (December 12) by Andrew Taylor. (Other appearances: *Washington Post*, *New York Times*, *Forbes*, *The Examiner*, *San Francisco Chronicle*, *Los Angeles Times*, *San Diego Union Tribune*, *Sacramento Bee*, *Monterey County Herald*, *San Luis Obispo Tribune*, *Contra Costa Times*, *Cleveland Plain Dealer*, *Columbus Ledger-Enquirer*, *Macon Telegraph*, *Fort Wayne Journal Gazette*, *Myrtle Beach Sun News*, *Fort*

- Worth Star Telegram, The State, Pioneer Press, Houston Chronicle, Belleville News-Democrat, Kansas City Star, Biloxi Sun Herald, Herald News Daily, Jackson News-Tribune.*)
- Economist Orszag Recommended to Head CBO, *MarketWatch.com* (December 12) by William L. Watts.
  - Editorial: Tax Scammetry, Middle Class Takes a Hit, *The Sacramento Bee* (December 11).
  - Doing Nothing's a Good Thing, *Marketplace* (December 8) commentary by Len Burman.
  - The AMT Reckoning, *Wall Street Journal* (December 6).
  - The AMT Mess, *Charlotte Sun-Herald* (December 5) by Gene Laber.
  - Taxes Are to Be Feared, No Matter Who's in Charge, *Cleveland Plain Dealer* (December 3) by Elizabeth Auster.
  - Democrats Promote Relief from the Alternative Minimum Tax—Interview with Len Burman, *NPR Morning Edition* (December 1).
  - Our Opinions: A Costly Bill of Goods, *Atlanta Journal-Constitution* (November 29) by David McNaughton.
  - Democratic Congress in U.S. May Take New Look at Globalization, *International Herald Tribune (New York Times)* (November 26) by Louis Uchitelle.
  - AMT Relief Becomes a Priority For New Democratic Chairmen, *Wall Street Journal* (November 22) by Rob Wells.
  - Cooperate to Fix Alternative Tax, *Wisconsin State Journal* (November 21) by Jed Graham.
  - Dems' PayGo Plan May Trip Up Bid to Make AMT Repairs, *Investor's Business Daily* (November 20) by Jed Graham.
  - Democrats to Push Pocketbook Issues; Minimum Wage, College Costs Top Agenda; Party Less Unified on Tax Reform, Energy, *Washington Post* (November 19) by Amy Goldstein and Lyndsey Layton.
  - New Congress, Lame Ducks Might Delay Tax Reforms, *San Jose Mercury News* (November 15) by Mark Schwanhauser.
  - Facing the Same Dilemma, *New York Sun* (November 15) by Robert Samuelson. (Other appearances: *Concord Monitor, Buffalo News.*)
  - What Next from Washington? *Realty Times* (November 14) by Peter G. Miller.
  - Health Insurance Industry Urges Expansion of Coverage, *New York Times* (November 14) by Robert Pear.
  - Time to Get Organized to Make the Most of Tax Breaks, Cut Tax Bill, *USA Today* (November 13) by Sandra Block.
  - New U.S. Congress Will Dismantle AMT, Cut Taxes, *Bloomberg News* (November 13) by John F. Wasik.
  - No Tax Law Changes Expected While Bush Is Still in Office, *San Francisco Chronicle* (November 12) by Kathleen Pender.
  - To Solve Budget Deficit Problems, Parties Need to Take Risks Jointly, *USA Today* (November 12) by Richard Wolf.
  - Alternative Minimum Tax Targeted: Democrats Seek Fix for Middle-Class Families, *Washington Post* (November 11) by Lori Montgomery. (Other appearances: *Boston Globe, Dallas Morning News, Jackson Hole Star-Tribune, Knoxville News Sentinel, Newsday.*)

- Bush's Deficit May Shrink More with Democrats Controlling House, *Bloomberg News* (November 6) by Matthew Benjamin and Rich Miller.
- Is the Economy In Good Shape? NO, *Arizona Daily Star* (November 5) Opinion by Rep. Carolyn B. Maloney.
- Kelly, Hall Split Sharply on Issues in Race for Congress, *Journal News* (November 4) by Susan Elan.
- Accelerating Deductions Can Be AMT Trap, *Investor's Business Daily* (November 2) by Stuart Weiss.
- A Taxing Time for the GOP; Connecticut Incumbent Struggles to Make Economy a Winning Issue, *Washington Post* (November 2) by Lori Montgomery.
- Car Rental Taxes Violate Basic Principles: Study, *Budget & Tax News* (November 1) by John W. Skorborg.
- An interview with Robert Rubin and Peter Orszag. The Baffling Economy, *The New Republic Online* (October 31) by Jonathan Chait.
- IRS Makes It Easier to Save, *St. Petersburg Times* (October 29) by Helen Huntley.
- Editorial: Future Tax Shock, *New York Times* (October 29): Tax Policy: Facts and Figures.
- Sherwood, Carney Share Tax-Relief Views, *Scranton Times Tribune* (October 29) by Elizabeth Piet.
- Social Security: Hardly an Issue, *Philadelphia Inquirer* (October 28) by Larry Eichel.
- Donors to Charity Reap Big Benefits On Tax Deductions, *The Examiner* (October 26) by Kelly Carson.
- Bonds Abound on the Nov. 7 Ballot, *Inside Bay Area* (October 25) by Rebekah Gordon .
- Health Costs Eat Away at Retirement Contributions, *MarketWatch* (October 25) by Kristen Ger- encher
- Fees Make Up a Big Chunk of Car Rental Costs, *USA Today* (October 24) by Roger Yu.
- Can Small Business Trust Washington? *CNNMoney.com* (October 18) by Richard McGill Mur- phy.
- Analysis: Will the Economy Help the Democrats? *BBCNews.com* (October 18) by Steve Schif- feres.
- AP Enterprise: Bond Would Push School Borrowing Over \$100 Billion, *San Luis Obispo Tribune* (October 14) by Aaron C. Davis.
- Goldmark Confronts McMorris on Taxes, *Spokesman Review* (October 13) by Jim Camden.
- Editorial: A Taxing Argument on U.S. Finances, *Virginian-Pilot* (October 13).
- U.S. Deficit Is Smallest in Four Years; Bush Says the News Shows His Tax Cuts Are Boosting Growth. Some Analysts Are Skeptical, *Los Angeles Times* (October 12) by Molly Hennessy-Fiske.
- U.S. Budget Deficit Shrinks; Bush Credits Policies; Critics Scoff at Results, *Chicago Tribune* (Oc- tober 12) by William Neikirk. (Other apperances: *San Jose Mercury News*, *Monterey County Her- ald*, *San Luis Obispo Tribune*, *Macon Telegraph*, *Fort Wayne News Sentinel*, *Centre Daily Times*, *The Herald*, *The Sun Herald*, *Kansas City Star*, *Myrtle Beach Sun News*, *Columbus Ledger- Enquirer*, *Belleville News-Democrat*, *Barre Montpelier Times Argus*.)
- Is Wulsin Really Full of Strange Ideas? *Cincinnati Enquirer* (October 12) by Gregory Korte.
- Divide & Conquer, *New York Daily News* (October 11) by Jean Chatzky.

- Bush Trumpets Deficit That Misses Forecast by Most in 21 Years, *Bloomberg News* (October 11) by Brendan Murray.
- Painting a Rosy Budget Picture; Bush Touts Declining Deficit, but Long-Term Outlook Is Dimmer, *Washington Post* (October 11) by Michael Abramowitz and Peter Baker.
- Johnson Hails, Murphy Blasts GOP Tax Cuts, *The News Times* (October 10) by Fred Lucas.
- Farm Tax Is One Reason Angelides Has Failed to Shake Tax Label, *San Francisco Chronicle* (October 7) by Robin Hindery. (Other appearances: *Monterey County Herald*, *Los Angeles Daily News*, *Contra Costa Times*, *San Jose Mercury News*, *San Luis Obispo Tribune*, *The Examiner*.)
- Watch for Tax Tinkering, *MarketWatch* (October 3) by Andrea Coombes.
- Tax Breaks May Not Get Extended; Congress Hasn't Revived Option to Deduct Sales Levy or College Fees Deduction, *Wall Street Journal* (September 27) by Tom Herman.
- Are You Better Off Than You Were 4 Years Ago? Do You Care? *New York Times* (September 24) by Daniel Altman
- Letter to the Editor: Average Number Calculation Confuses, *Chattanooga Times Free Press* (September 21).
- Uncle Sam Leaning More Heavily on the Better-Off, *USA Today* (September 20) by Richard Wolf.
- Negative Outlook on Economy to Affect Votes, *Wilmington (NC) Morning Star* (September 16) by Marilyn Geewax.
- Sestak Gets Tax Reaction from Friend, Foe Alike, *Philadelphia Inquirer* (September 7) by Todd Mason.
- Bury the Death Tax Once and for All, but for the Right Reasons, *The Daily & Sunday Review* (September 5).
- Jobs Creation Act Flops in S.C., *The State* (September 3) by Ben Werner.
- Frist Stumps in CR for Republican Candidates, *Daily Iowan* (September 1) by Matt Snyders.
- IRS Innovations, *The Oregonian* (August 23) by David Sarasohn.
- Pederson Ad Targets GOP Tax Cuts, *KVOA TV* (August 19) by Jennifer Talhelm.
- Editorial: Mismatch Game, *Press & Sun-Bulletin* (August 15).
- I'm Just a Bill—Interview with Len Burman, *Smartmoney.com* (August 10) by Lisa Scherzer.
- The New Gender Divide, *New York Times* (August 6) by Eduardo Porter and Michelle O'Donnell: Growth and Decline in Tax Credits for Families with Children. (Other appearances: *International Herald Tribune*, *Gadsden Times*, *The Ledger*, *Sarasota Herald-Tribune*, *Spartanburg Herald Journal*.)
- Future of Retirement Rests on Your Values, *Cleveland Plain Dealer* (August 6) by Fran Henry.
- Cities, States Are Piling on Rental Car Taxes, *Los Angeles Times* (August 5) by James Gilden. (Other appearance: *Chicago Tribune*.)
- Major Tax Issues on Hold Until after November, *Fox News.com* (August 4) by Greg Simmons.
- Republicans Should Really Help the Poor for a Change, *Milwaukee Journal Sentinel* (August 4) by Gregory Stanford.
- Editorial: Tax Bill Package Was Cynical Political Move, *The Honolulu Advertiser* (August 4).
- Senate Kills Minimum Wage Increase, *Argus Leader* (August 4) by Peter Harriman.

- Foxy Politics, Lousy Policy, *St. Louis Post-Dispatch* (August 3): CBPP Study. (Other appearances: *News-Sentinel*, *Belleville News-Democrat*.)
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