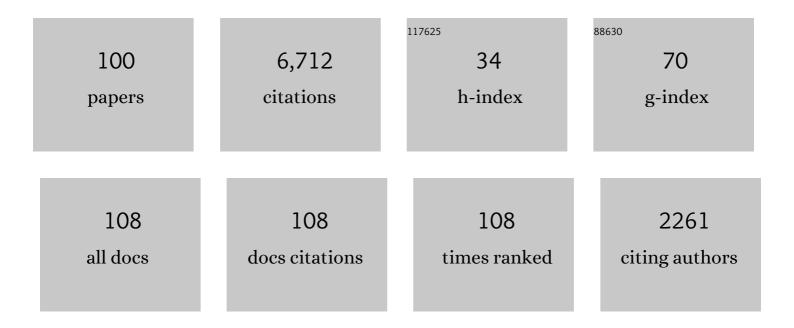
List of Publications by Year in descending order

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#	Article	IF	CITATIONS
1	Tax Policy Design with Low Interest Rates. Tax Policy and the Economy, 2022, 36, 93-121.	0.7	Ο
2	Inequality, fiscal policy and COVID19 restrictions in a demand-determined economy. European Economic Review, 2021, 137, 103810.	2.3	21
3	Effects of Fiscal Policy on Credit Markets. AEA Papers and Proceedings American Economic Association, 2020, 110, 119-124.	1.2	11
4	Tax Equivalences and Their Implications. Tax Policy and the Economy, 2019, 33, 81-107.	0.7	8
5	Measuring the Effects of Corporate Tax Cuts. Journal of Economic Perspectives, 2018, 32, 97-120.	5.9	80
6	Cash-Flow Taxes in an International Setting. American Economic Journal: Economic Policy, 2018, 10, 69-94.	3.1	19
7	Taxation of Corporate Profits. , 2018, , 13486-13491.		0
8	Fiscal multipliers in Japan. Research in Economics, 2017, 71, 411-421.	0.8	15
9	How the Growing Gap in Life Expectancy May Affect Retirement Benefits and Reforms. Geneva Papers on Risk and Insurance: Issues and Practice, 2017, 42, 475-499.	2.1	37
10	Tax Reform in an Era of Budget Stress, Inequality, and International Mobility. Swiss Journal of Economics and Statistics, 2017, 153, 103-122.	1.0	0
11	Demystifying the Destination-Based Cash-Flow Tax. Brookings Papers on Economic Activity, 2017, 2017, 409-432.	1.5	14
12	INTERNATIONAL TAX PLANNING UNDER THE DESTINATION-BASED CASH FLOW TAX. National Tax Journal, 2017, 70, 783-802.	1.2	30
13	MACROECONOMIC MODELING OF TAX POLICY. National Tax Journal, 2017, 70, 819-836.	1.2	5
14	Long-Term Fiscal Sustainability in Advanced Economies. Asia and the Pacific Policy Studies, 2016, 3, 142-154.	1.5	4
15	Effects of Fiscal Shocks in a Globalized World. IMF Economic Review, 2016, 64, 177-215.	3.5	32
16	Taxation and Saving $\hat{a} \in$ "A Retrospective. Economic Journal, 2015, 125, 464-492.	3.6	2
17	Capital Taxation in the Twenty-First Century. American Economic Review, 2015, 105, 38-42.	8.5	29
18	Budget Rules and Fiscal Policy: Ten Lessons from Theory and Evidence. German Economic Review, 2014, 15, 84-99.	1.1	9

#	Article	IF	CITATIONS
19	Output Spillovers from Fiscal Policy. American Economic Review, 2013, 103, 141-146.	8.5	229
20	Fiscal Multipliers in Recession and Expansion. , 2013, , 63-98.		238
21	Measuring the Output Responses to Fiscal Policy. American Economic Journal: Economic Policy, 2012, 4, 1-27.	3.1	730
22	The Fall and Rise of <scp>K</scp> eynesian Fiscal Policy. Asian Economic Policy Review, 2012, 7, 157-175.	3.1	17
23	Welfare and generational equity in sustainable unfunded pension systems. Journal of Public Economics, 2011, 95, 16-27.	4.3	61
24	Activist Fiscal Policy. Journal of Economic Perspectives, 2010, 24, 141-164.	5.9	99
25	DÉJÀ VU ALL OVER AGAIN: ON THE DISMAL PROSPECTS FOR THE FEDERAL BUDGET. National Tax Journal, 2010, 63, 543-560.	1.2	7
26	Implementing the New Fiscal Policy Activism. American Economic Review, 2009, 99, 543-549.	8.5	42
27	Long-Term Objectives for Government Debt. FinanzArchiv, 2009, 65, 472.	0.6	12
28	Taxation of Corporate Profits. , 2008, , 1-6.		0
29	The 2003 Dividend Tax Cuts and the Value of the Firm: An Event Study. , 2007, , 93-126.		31
30	How Elastic Is the Corporate Income Tax Base?. , 2007, , 140-163.		39
31	Taxation and the Evolution of Aggregate Corporate Ownership Concentration. , 2007, , 345-383.		10
32	Optimal long-run fiscal policy: Constraints, preferences and the resolution of uncertainty. Journal of Economic Dynamics and Control, 2007, 31, 1451-1472.	1.6	21
33	Generational accounting in Korea. Journal of the Japanese and International Economies, 2006, 20, 234-268.	2.7	13
34	The Future of Capital Income Taxation. Fiscal Studies, 2006, 27, 399-420.	1.5	27
35	Budget windows, sunsets, and fiscal control. Journal of Public Economics, 2006, 90, 87-100.	4.3	23
36	Dividend Taxes and Firm Valuation: New Evidence. American Economic Review, 2006, 96, 119-123.	8.5	50

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37	The Fiscal Burden of Korean Reunification: A Generational Accounting Approach. FinanzArchiv, 2005, 61, 62.	0.6	7
38	Dynamic Scoring: An Introduction to the Issues. American Economic Review, 2005, 95, 421-425.	8.5	37
39	Comments on John B. Shoven and John Whalley's, "Irving Fisher's Spendings (Consumption) Tax in Retrospect― American Journal of Economics and Sociology, 2005, 64, 237-243.	0.8	0
40	The Case for Open-Market Purchases in a Liquidity Trap. American Economic Review, 2005, 95, 110-137.	8.5	164
41	Monetary and Fiscal Remedies for Deflation. American Economic Review, 2004, 94, 71-75.	8.5	19
42	Generalized cash-flow taxation. Journal of Public Economics, 2004, 88, 957-980.	4.3	60
43	How Much Equity Does the Government Hold?. American Economic Review, 2004, 94, 155-160.	8.5	618
44	The Labor Market for New Ph.D. Economists: Panel Discussion. American Economic Review, 2004, 94, 286-290.	8.5	0
45	On the marginal source of investment funds. Journal of Public Economics, 2003, 87, 205-232.	4.3	108
46	Fiscal Policy, Past and Present. Brookings Papers on Economic Activity, 2003, 2003, 75-138.	1.5	30
47	Taxation of Financial Services under a VAT. American Economic Review, 2002, 92, 411-416.	8.5	43
48	A New Measure of Horizontal Equity. American Economic Review, 2002, 92, 1116-1125.	8.5	66
49	Taxation and Corporate Financial Policy**I am grateful to Kevin Cole for research assistance, to the Burch Center for Tax Policy and Public Finance for research support, and to Doug Bernheim, John Graham, Jim Hines, Vesa Kanniainen, Hans-Werner Sinn and Jan Södersten for comments on an earlier draft Handbook of Public Economics. 2002 1251-1292.	2.6	42
50	Taxation and Economic Efficiency**We thank Charles Blackorby, Peter Diamond, Kenneth Judd, Louis Kaplow, Gareth Myles, Michel Strawczynski and Ronald Wendner for helpful comments on a previous draft Handbook of Public Economics, 2002, , 1347-1421.	2.6	31
51	Fiscal Policy and Uncertainty. International Finance, 2002, 5, 229-249.	1.6	19
52	The Bush Tax Cut and National Saving. National Tax Journal, 2002, 55, 387-407.	1.2	23
53	Simulating Fundamental Tax Reform in the United States. American Economic Review, 2001, 91, 574-595.	8.5	343
54	US fiscal policy in a (brief?) era of surpluses. Japan and the World Economy, 2001, 13, 371-386.	1.1	2

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55	Capital Gains Realizations of the Rich and Sophisticated. American Economic Review, 2000, 90, 276-282.	8.5	41
56	The Significance of Federal Taxes as Automatic Stabilizers. Journal of Economic Perspectives, 2000, 14, 37-56.	5.9	170
57	The Fiscal Effect of U.S. Immigration: A Generational-Accounting Perspective. Tax Policy and the Economy, 2000, 14, 123-156.	0.7	41
58	Perspectives on the Budget Surplus. National Tax Journal, 2000, 53, 459-472.	1.2	7
59	Measuring the impact of tax reform. , 1999, , 353-362.		Ο
60	Analyzing the Fiscal Impact of U.S. Immigration. American Economic Review, 1999, 89, 176-180.	8.5	78
61	On the Performance and Use of Government Revenue Forecasts. National Tax Journal, 1999, 52, 767-782.	1.2	54
62	Generational Accounting in New Zealand: Is There Generational Balance?. International Tax and Public Finance, 1997, 4, 201-228.	1.0	2
63	QUANTIFYING THE CURRENT U.S. FISCAL IMBALANCE. National Tax Journal, 1997, 50, 387-398.	1.2	13
64	Dynamic Revenue Estimation. Journal of Economic Perspectives, 1996, 10, 141-157.	5.9	58
65	MEASURING THE IMPACT OF TAX REFORM. National Tax Journal, 1996, 49, 665-673.	1.2	7
66	The U.S. Fiscal Problem: Where We Are, How We Got Here, and Where We're Going. NBER Macroeconomics Annual, 1994, 9, 141-175.	3.8	28
67	Generational Accounting: A Meaningful Way to Evaluate Fiscal Policy. Journal of Economic Perspectives, 1994, 8, 73-94.	5.9	325
68	Social Security and Medicare Policy from the Perspective of Generational Accounting. Tax Policy and the Economy, 1992, 6, 129-145.	0.7	20
69	Generational Accounting: A New Approach to Understanding the Effects of Fiscal Policy on Saving. Scandinavian Journal of Economics, 1992, 94, 303.	1.4	93
70	Tax policy and business fixed investment in the United States. Journal of Public Economics, 1992, 47, 141-170.	4.3	124
71	Recent U.S. investment behavior and the tax reform act of 1986: A disaggregate view. Journal of Monetary Economics, 1991, 35, 185-215.	0.4	38
72	Generational Accounts: A Meaningful Alternative to Deficit Accounting. Tax Policy and the Economy, 1991, 5, 55-110.	0.7	238

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73	The Significance of Tax Law Asymmetries: An Empirical Investigation. Quarterly Journal of Economics, 1990, 105, 61.	8.6	116
74	The cost of capital in Japan: Recent evidence and further results. Journal of the Japanese and International Economies, 1990, 4, 323-350.	2.7	25
75	Tax Reform and Adjustment Costs: The Impact on Investment and Market Value. International Economic Review, 1989, 30, 939.	1.3	77
76	The deadweight loss from â€~non-neutral' capital income taxation. Journal of Public Economics, 1989, 40, 1-36.	4.3	36
77	Après reagan, le déluge?: A review article. Journal of Monetary Economics, 1989, 24, 299-311.	3.4	0
78	CAPITAL GAINS TAXATION AND TAX REFORM. National Tax Journal, 1989, 42, 391-401.	1.2	30
79	Capital Gains Taxation in the United States: Realizations, Revenue, and Rhetoric. Brookings Papers on Economic Activity, 1988, 1988, 595.	1.5	77
80	The cost of capital in the United States and Japan: A comparison. Journal of the Japanese and International Economies, 1988, 2, 134-158.	2.7	45
81	The Tax Reform Act of 1986 and the Cost of Capital. Journal of Economic Perspectives, 1987, 1, 73-86.	5.9	31
82	The Dynamic Effects of Tax Law Asymmetries. Review of Economic Studies, 1986, 53, 205.	5.4	108
83	Chapter 2 The theory of excess burden and optimal taxation. Handbook of Public Economics, 1985, , 61-127.	2.6	128
84	Taxes, firm financial policy and the cost of capital: An empirical analysis. Journal of Public Economics, 1984, 23, 27-57.	4.3	80
85	Corporate Taxation in the United States. Brookings Papers on Economic Activity, 1983, 1983, 451.	1.5	132
86	Taxation, Portfolio Choice, and Debt-Equity Ratios: A General Equilibrium Model. Quarterly Journal of Economics, 1983, 98, 587.	8.6	128
87	Stockholder tax rates and firm attributes. Journal of Public Economics, 1983, 21, 107-127.	4.3	41
88	Transferability of Tax Incentives and the Fiction of Safe Harbor Leasing. Harvard Law Review, 1982, 95, 1752.	0.2	25
89	Corporate financial policy with personal and institutional investors. Journal of Public Economics, 1982, 17, 259-285.	4.3	36
90	Tax neutrality and the social discount rate. Journal of Public Economics, 1982, 17, 355-372.	4.3	13

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91	A Note on the Efficient Design of Investment Incentives. Economic Journal, 1981, 91, 217.	3.6	4
92	A brief note on a non-existent theorem about the optimality of uniform taxation. Economics Letters, 1979, 3, 49-52.	1.9	8
93	Share valuation and corporate equity policy. Journal of Public Economics, 1979, 11, 291-305.	4.3	153
94	The Optimal Taxation of Heterogeneous Capital. Quarterly Journal of Economics, 1979, 93, 589.	8.6	44
95	Wealth Maximization and the Cost of Capital. Quarterly Journal of Economics, 1979, 93, 433.	8.6	310
96	Inflation and the Choice of Asset Life. Journal of Political Economy, 1979, 87, 621-638.	4.5	42
97	Dissecting Dividend Decisions: Some Clues about the Effects of Dividend Taxation from Recent UK Reforms. , 0, , 41-75.		2
98	Destination-Based Cash Flow Taxation. SSRN Electronic Journal, 0, , .	0.4	56
99	Long-Term Fiscal Sustainability in Major Economies. SSRN Electronic Journal, O, , .	0.4	14
100	The Budget Outlook and Options for Fiscal Policy. SSRN Electronic Journal, 0, , .	0.4	9