

In addition, there will be required readings that are publicly available on-line or via subscription that can be downloaded in the computer lab. These readings will be listed on the web page and will be updated throughout the semester. Please check the website regularly. Depending on your previous exposure to public finance theory and the tax system the following books maybe useful references throughout the course:

- Public Finance, 7th edition* by Harvey Rosen (or any other undergraduate public finance textbook)
- Public Finance* by Richard Tresch (a graduate public finance textbook)
- Economic Effects of Fundamental Tax Reform* by Henry Aaron and William Gale
- Untangling the Income Tax* by David Bradford (a classic)
- The Flat Tax* by Robert E. Hall and Alvin Rabushka (you can download the text of the book online)
- The U.S. Income Tax: What It Is, How It Got That Way, and Where We Go from Here* by Michael Graetz (an overview of the tax system with a bit of cynicism by an insider)
- Toward Fundamental Tax Reform* edited by Alan Auerbach and Kevin Hassett (downloadable from AEI.org, a set of very good papers by leading tax economists)
- Contemporary U.S. Tax Policy* by C. Eugene Steuerle (play-by-play of the past 25 years of tax policy)
- Federal Taxation in America: A Short History* by W. Elliot Brownlee (a comprehensive history)
- Showdown at Gucci Gulch* by Alan Murray and Jeffery Birbaum (a classic behind the scenes history of how the last tax reform came about, a visit to the sausage factory that is more about process and politics than economics)

Internet Access

It is expected that all students have internet access; both email and web access. We will utilize an email distribution list to clarify material covered in lectures, respond to questions and contact the class as needed. This form of communication will hopefully make it easy to get your questions answered in a timely fashion and give the entire class the benefit of both the question and the response. Please attempt to get lingering questions from a lecture or problem set answered before the next class, this will help us keep on schedule. The course web page will contain copies of materials that have been handed out in class as well as links to additional readings.

Tentative Lecture Topics

Class	Date	Lecture Topics
1.	Sep. 9	Introduction
2.	Sep. 16	Theory of Taxation: Tax Incidence
3.	Sep. 23	Theory of Taxation: Taxation and Economic Efficiency
4.	Sep. 30	Theory of Taxation: Optimal Taxation
5.	Oct. 7	Empirical Public Finance: Introduction
6.	Oct. 14	Empirical Public Finance: Individual Taxation
7.	Oct. 21	Empirical Public Finance: Corporate Taxation
8.	Oct. 28	Midterm Exam
9.	Nov. 4	Taxation in Practice: Institutions and Process
10.	Nov. 11	Tax Reform: Overview of Prototypes for Fundamental Reform
11.	Nov. 18	Tax Reform: Income Tax Reform
12.	Nov. 25	Tax Reform: Consumption Taxation
13.	Dec. 2	Tax Reform: Impacts of Tax Reform- Estimates, Dynamics, & Distribution
14.	Dec. 9	Wrap up and distribute final exam

Note that additional detail and reading assignments will be listed on the webpage. These readings will likely change as new materials become available hence please check the webpage regularly.