

GEORGE F. BREAK

1. BIOGRAPHY

Personal Data

Born June 10, 1920 (London, Ontario, Canada)

Meteorological Officer, attached to Royal Canadian Air Force, 1942-45  
Flying Officer, Meteorological Division, Royal Canadian Air Force, 1945

Education

B. Com., University of Toronto, 1942  
Ph.D., University of California, 1951  
Ll.D. (honorary), Hamilton College, 1974

Academic Appointments

Assistant Professor of Economics and Research Associate of Industrial Relations, University of California, 1951-52.

Assistant Professor of Economics, University of California, 1952-57.

Associate Professor of Economics, University of California, 1957-62.

Professor of Economics, University of California, 1962

University of California Business Administration Extension, monthly seminar on Money & Banking & Monetary Policy, 1960-62.

University of California Business Administration Extension, Bank Management Program, taught Banking and the Financial Markets, 1960-61.

Visiting Professor, Harvard University, 1964-65.

Visiting Professor, University of Georgia, Athens, Spring, 1974.

Memberships in Scholarly and Professional Organizations

American Economic Association  
National Tax Association  
Canadian Economics Association

Professional Appointments

Director, research project on the Loan Insurance Guaranty Programs of the Federal Government, financed by a grant of the Merrill Foundation to the National Planning Association, Washington, D.C., 1957-59.

Brookings Institution: Senior Staff, research study of the effects of federal credit programs on economic growth and stability during the postwar period, part-time, 1960-62, full time during summers, 1961 and 1962.

Manuscript reviews for Commission on Money and Credit, 1961-62.

Consultant to the Presidential Committee on Federal Credit Programs, Washington, D.C., September, 1962.

Consultant to Treasury Department, Office of Tax Analysis, 1964-65.

Consultant to Canadian Royal Commission on Taxation, February 25-26, 1965.

Consultant, State of California, Junior College Advisory Panel, January July 1967.

Editorial staff, American Economic Review, 1964.

Editorial staff, Quarterly Journal of Economics, 1964-65.

Editorial staff, Review of Economics & Statistics, 1964-65.

Editorial staff, National Tax Journal, 1966-80.

Consultant, Advisory Commission on Intergovernmental Relations, Washington, D.C., July 31, -August 1, 1967.

Consultant, U.S. Congress, Joint Economic Committee. Testified at Hearings on Revenue Sharing and its Alternatives, Washington, D.C., August 4, 1967.

Consultant, National Bureau of Economic Research, New York. Member, Advisory Committee on Social Security Study Meeting, New York, October 12, 1967.

Consultant, California Senate Subcommittee on Revenue and Taxation. Testified at Hearings on the Exemption of Business Inventories from Property Taxation, Los Angeles, October 23, 1967.

Consultant, Federal Reserve System Committee on Financial Analysis. Conference, San Francisco, October 26-27, 1967.

Consultant, Committee on Urban Public Economics. Seminar Heeting, Cambridge, November 10-11, 1967.

Consultant, Canadian Tax Foundation. Twentieth Tax Conference, Montreal, November 10-11, 1967.

Consultant, Canadian Tax Foundation. Twentieth Tax Conference, Montreal, November, 27-28, 1967. Panel Discussion of Corporate-Personal Tax Integration.

Consultant, Intergovernmental Council on Urban Growth. Seminar on State-Local Fiscal Models, Sacramento, May I, 1968.

Visiting Scholar, Fiscal Affairs Department, International Monetary Fund, Washington, D.C., April 1 -June 30, 1970.

Member, Board of Directors, National Tax Association, 1969-70.

Visiting Scholar, Sacramento State College on the Visiting Scholar Program, March 6, 1970.

Member, Editorial Advising Board, American Economic Review, 1969

Member, Editorial Advising Board, Journal of Political Economy, 1969

Member, Editorial Advising Board, Western Economic Journal, 1969.

Academic Coordinator, Courses by Newspaper, UCSD University Extension course on "Taxation: Myths and Realities," 1977-78.

Consultant, U.S. Treasury Department, 1977-78.

Advisor to Committee for Economic Development, Subcommittee on Revenue Needs and the Tax System, New York City, 1970-71.

Advisor to Berkeley Chamber of Commerce, Tax Committee, 1971. Advisor to Mrs. Dianne Feinstein, President, San Francisco Board of Supervisors, on local income taxation, 1971.

Member, Selection Committee, National Tax Association/Tax Institute of America, 1980-81.

#### **Fellowships, Scholarships, Honors and Awards**

Social Science Research Council Research Training Fellowship, 1955-56.

Ford Foundation Faculty Research Fellowship, January -August, 1964. For studies of the effects of an undistributed corporate profits tax on common stock prices.

#### **Public and Community Service**

Chairman of panel, "What Do We Mean by a \$.50 Dollar?" California conference of Social Work, Joint Session, Regions IV and VI, on What is Today's Fifty-Cent Dollar Buying in Social Work? February 15, 1952.

Analysis and written report on the Shifting and Incidence of Taxes, with special reference to the corporation net income tax, the California bank "in lieu" Franchise Tax, and the personal property tax; for State of California in connection with the bank tax case, Security-First National Bank of Los Angeles, Bank of America National Trust and Savings Association, and the Farmers and Merchants National Bank of Los Angeles, Plaintiffs vs. Franchise Tax Board of the State of California, Spring, 1953.

"Future Development in Public Finance," address at 1955 Conference of American College of Hospital Administrators, Berkeley. June-22, 1955.

"Federal Loan Insurance for Housing," paper prepared for the Commission on Money and Credit, New York, 1959.

"The Place of the Personal Income Tax in State and Local Tax Systems," Governmental Finance Section, Commonwealth Club of California, July 6, 1959. Testified before House Committee on Ways and Means on Broadening the Tax Base, Washington, D.C., December 17, 1959.

"Some Aspects of Social Security Financing," speech, Supervisory Development Program, U.S. Department of Health, Education and Welfare, Social Security Administration, Berkeley, September 12, 1960.

"The Financing of Social Security," talk given at conference of Social Security Administrators, October, 1960.

Testified before Statistics Subcommittee of the Joint Economic Committee. Washington, on the Budget as an Economic Document, April 23, 1963.

Canadian Trade Committee Meeting, Session on Carter Commission Report, Montreal, May 12, 1967.

U.S. Civil Service Commission on Private Philanthropy and Public Needs, Washington, D.C., 1973-75.

Special Consultant, Advisory Commission on Intergovernmental Relations, Washington, D.C., 1973-74.

Property Tax Workshop, League of California Cities, October 19, 1975.

Seminar on Local Revenue Reform, City of Oakland, December 4, 1976.

Consultant, Association of Bay Area Governments, 1976-77.

Consultant, Metropolitan Transportation Commission, Berkeley, BART Impact Program --a comprehensive assessment of the impacts of the San Francisco Bay Area Rapid Transit System, 1978-79.

Contributed to 2 U.S. Congress Committee studies of 1978 tax cut proposals:

(1) U.S. House of Representatives, Committee on Ways and Means, Tax Reductions, Committee Print. September 8, 1978, pp. 25-26.

(2) U.S. House Committee on the Budget and Senate Budget Committee, Leading Economists' Views of Kemp-Roth, Joint Committee Print, August 1978, pp. 15-17.

Expert Witness, U.S. Congress, Joint Economic Committee, Hearings on Inflation Adjustments for the Income Tax, Washington, D.C., July 27, 1979.

U.C. I.G.S. legislative seminar on state and local government finance, Sacramento, January 19, 1981.

Lecture on local government taxation, San Francisco, Chamber of Commerce Tax Committee, San Francisco, April 16, 1981.

Vice-President, National Tax Association-Tax Institute of America, 1981-82.

Member, National Tax Association-Tax Institute of America Doctoral Dissertation Prize Selection Committee, 1981-82, 1983-84, 1984-85, 1985-86.

Testimony, Block Grants and the Intergovernmental System, hearings before the Subcommittee on Economic Goals and Intergovernmental Policy, Joint Economic Committee (July 15 and 22, 1981), pp. 75-76.

President, National Tax Association-Tax Institute of America, 1982-84.

Member, Advisory Committee, Princeton University, Urban and Regional Research Center, 1983-84.

Appointed head of income tax team, Jamaica Tax Structure Examination Project, Syracuse University. Research and Consulting, Kingston, Jamaica, January 3-20, 1984.

Appointed by Governor Deukmejian as member, Tax Reform Advisory Commission, May 2, 1984-1986.

Member, Board of Directors, National Tax Association-Tax Institute of America, 1984-86.

Member, Tax Reform Advisory Commission, 1984-85.

Member, Jamaica Tax Structure Examination Project, 1984-6. Conference meeting with Jamaican government officials, San Francisco, October 11-12, 1985.

Conference and meetings with government officials, Jamaica, January 7-16, 1985.

Member, Conference Faculty, 1985 California Tax Policy Conference July 12-14, 1985.

#### **University Service (Berkeley)**

Bureau of Business and Economic Research: Committee. 1952-54; Administrative Committee. 1959-61; Technical Committee on California's Ability to Finance Higher Education. 1959-60.

Committee on Undergraduate Scholarships. 1935-55.

Editor, University of California Publications in Economics. 1956-67.

Represented Chairman of Economics Department at annual meeting of Chairmen of Economics Departments. Philadelphia. December. 1957.

Chairman, Departmental Curriculum Committee, 1969-60.

Faculty Advisory Committee to the Real Estate Research Program, 1959.

Departmental Graduate Committee: 1959-61; Chairman, 1961-63.

Faculty Fellow, Chalet de Longpre Dormitory, 2721 Haste Street, Berkeley. 1960-61.

Graduate Council, Academic Senate, 1961-63.

ASUC Speakers Committee, 1962-63.

Vice-Chairman, Department of Economics, 1965-69.

Member, Department of Economics Personnel Committee, 1965-66.

Member, Advisory Committee, Institute of Business and Economic Research, 1966-67; Chairman, 1967-68.

Chairman, Advisory Committee, Institute of Governmental Studies, 1967-68.

Acting Chairman, Department of Economics, Summer 1967, April-August 1981 & 1982.

Member, Student-Faculty Liaison Committee. Department of Economics, 1967-68.

Member, Special Committee to Study Recommendations of the California Constitution Revision Commission that Relate to Article IX of the State Constitution 1968-69.

Chairman, Advisory Committee to the Institute of Business and Economic Research, 1968-69.

Chairman, Advisory Committee to the Institute of Governmental Studies, 1968-69.

Chairman, Department of Economics, 1969-73.

Member, Social Science Council, 1969-70, 1970-71, 1972-73.

Member, Advisory Committee of the Institute of Urban and Regional Development, 1969-70.

Chairman, Institute of Business and Economic Research Advisory Committee, 1969-70.

Department Representative to the Berkeley Division of the Academic Senate, 1970-72.

Letters and Science Chairman, Committee on Committees, 1972-73.

Member, Representative Assembly, 1972-73.

Freshmen Cluster Group, 1974-75.

Committee on Academic Planning, 1974-75.

Chairman, Departmental Placement Committee, 1974-75.

Chairman, Personnel Committee, 1975-77.

Chairman, Institute of Industrial Relations Advisory Committee, 1976-78.

Economics Department Executive Committee, 1975-77.

Member, Department Personnel Committee, 1977-80, 1982-83.

Member, Department Graduate Committee, 1977-78.

Acting Chairman, Department of Economics, July 1-September 30, 1981, April 1-September 1982.

Member, Department Undergraduate Committee, 1982-85.

Member, University Committee on Faculty Welfare, Subcommittee on Social Security, 1982-83.

## **II. BIBLIOGRAPHY**

### Books and Monographs

Public Finance. New York: Ronald Press, March 1961 (with Earl Rolph).

The Economic Impact of Federal Loan Insurance, Washington, D.C.: National Planning Association, 1961.

Studies in Greek Taxation, (with Ralph Turvey), Athens: Center of Planning and Economic Research, 1964.

Federal Lending and Economic Stability, (Washington: Brookings Institution, 1967.)

Agenda for Local Tax Reform, Institute of Governmental Studies, U.C. Berkeley, (1970).

Co-authored with Joseph A. Pechman, Federal Tax Reform: the Impossible Dream? (Brookings Institution, 1975).

Metropolitan Financing and Growth Management Policies: Principles and Practice (University of Wisconsin Press, 1978). (Break as editor).

The Economics of Public Finance (with Alan Binder and others), (Washington: Brookings Institution, 1974).

Financing Government in a Federal System (Washington: Brookings Institution, 1980).

State and Local Finance: The Pressures of the 1980's (Break as editor). (University of Wisconsin Press, 1983).

The Jamaican Income Tax System: A Framework for Policy Formation, Jamaica Tax Structure Examination Project, Staff Paper N. 12 (October 1984).

State of California, Tax Reform Advisory Commission, co-authored with six other Commission members: Report, (February 11, 1985).

State of California, Tax Reform Advisory Commission, co-authored with six other Commission members: Final Report, (August 1985).

Corporate Income Taxation in Jamaica: A Framework for Policy Formation, Jamaica Tax Structure Examination Project, Staff Paper No. 21 (September 1985).

Private Sector Capital Investments and the Company Tax, Jamaica Tax Structure Examination Project, Staff Paper No. 28, co-authored with Daniel Holland and Charles E. McLure, Jr. (March 1986).

**Contributions to Books**

"The Effects of Taxation on Work Incentives," in Federal Tax Policy for Economic Growth and Stability. Washington: U.S. Government Printing Office, 195, pp. 192-99.

"The Hidden Effects of Federal Credit Programs," in Federal Expenditure Policy for Economic Growth and Stability. Washington: U.S. Government Printing Office, 1957, pp. 423-32.

"How to Appraise Quantitatively the Effects of Government Economic Policy: Federal Loan Insurance and Guaranty Programs," in Proceedings of the Business and Economic Statistics Section. Washington: American Statistical Association, December, 1958, pp. 221-25.

"Desiderata for the Basic Course in Economics and Business Statistics: Introduction to the Quantitative Analysis of Problems in Economics and Business Administration," in Proceedings of the Business and Economic Statistics Section. Washington: American Statistical Association, December, 1958, pp. 329-30.

"Income Tax Rates and Incentives to Work and to Invest," in Tax Revision Compendium: Compendium of Papers on Broadening the Tax Base, Washington: Government Printing Office, Vol. III, 1959, pp. 2247-55.

"The Incidence of Consumption Taxes," in Proceedings of the 54th Annual Conference on Taxation, National Tax Association, 1961, pp. 625-32.

"Federal Loan Insurance for Housing," in Commission on Money and Credit, Federal Credit Agencies, Englewood Cliffs, New Jersey: Prentice-Hall, 1963, pp. 1-65.

"The California Tax System in Prospect," in The University of California and State Support, (with Malcolm M. Davisson).

"The Effects of Taxation on Work Incentives," in Edmund S. Phelps, ed., Private Wants and Public Needs, New York: W.W. Norton, 1962, pp. 63-73.

"Allocation and Excess Burden Effects of Excise and Sales Taxes," in U.S. Congress, House Committee on Ways and Means, Excise Tax Compendium (Washington, June 1964), pp. 65-72.

"Income Tax Rates and Incentives to Work and to Invest," in Joseph Scherer and James A. Papke, ed., Public Finance and Fiscal Policy (N.Y., Houghton Mifflin, 1966), pp.537-47.

"An Economic Evaluation of the Proposed Federal Tax Credit," Proceedings of the Fifty-Ninth Annual Conference, 1966, pp. 395-409. (National Tax Association, 1967.)

"The Alternatives: Sales and Income Taxes," by Helen S. and George F. Break, in Eugene C. Lee and Willis D. Hawley, eds., The Challenge of California, (Boston: Little, Brown and Co., 1970), pp. 188-193.

"Changing Roles of Different Levels of Government," in Julius Margolis, ed., The Analysis of Public Output (Columbia University Press, for the National Bureau of Economic Research, 1970), pp. 163-209.



"Subsidies as an Instrument for Achieving Public Economy Goals," in U.S. Congress, Joint Economic Committee, The Economics of Federal Subsidy Programs, Part I, (U.S. Government Printing Office, May 8, 1972).

"Economic aspects: How Real is the Problem? How Good is the Solution?", in Institute of Governmental Studies, University of California, Berkeley, Tax and Expenditure Limitation by Constitutional Amendment: Four Perspectives on the California Initiative, 1973.

"Spillovers" and "Optimizing Grants," reprinted from Intergovernmental Fiscal Relations in the United States, in Oliver Oldman and Ferdinand P. Schoettle, eds., State and Local Taxes and Finance: Text, Problems and Cases, University Casebook Series, (Mineola, N.Y., The Foundation Press, 1974).

"The Economic Evaluation of Investment in Airports," in George P. Howard, ed., Airport Economic Planning, (Cambridge: M.I.T. Press, 1974), pp. 517-41.

"Property Taxation: A Reappraisal of Burden, Incidence, and Equity and Their Policy Implications," in Arthur D. Lynn, Jr., ed. Property Taxation, Land Use and Public Policy, (Madison: University of Wisconsin Press, 1976) pp. 23-37.

"Social Security as a Tax," in Michael J. Boskin (ed.) The Crisis in Social Security, (Institute for Contemporary Studies, 1977), pp. 107-123.

"A General Framework," in Donald H. Skadden (ed.) A New Tax Structure for the United States (Bobbs-Merrill, 1978).

"Charitable Contributions Under the Federal Individual Income Tax: Alternative Policy Options," in Research Papers sponsored by the Commission of Private Philanthropy and Public Needs, Vol. III (Department of the Treasury, 1977), pp. 1521-39.

"Corporate Tax Integration: Racial Revisionism or Common Sense? in Michael J. Boskin ed. Federal Tax Reform: Myths and Realities (Institute for Contemporary Studies, 1978), pp. 55-73.

"Intergovernmental Finance," in Municipal Finance Officers Association, State and Local Government Finance and Financial Management: A Compendium of Current Research, (Government Finance Research Center, 1978), pp. 95-104.

"Federal Tax Reform: The Carter Round," National Tax Association/Tax Institute of America, Proceedings of the Seventh Annual Conference, NTA/TIA 1978, pp. 10-13.

"After Proposition 13--Chaos or Reform?", University of Southern California, Law Center, The Respective Roles of State and Local Governments in Land Policy and Taxation, (February 1980), pp. 163-80.

"Intergovernmental Fiscal Relations," in Joseph A. Pechman, ed., Setting National Priorities: Agenda for the Eighties (Brookings Institution, 1980), pp. 247-81.

"Tax Principles in a Federal System," in Henry J. Aaron and Michael J. Boskin, eds., The Economics of Taxation (Brookings Institution, 1980), pp. 247-81.

"The Role of Government: Taxes, Transfers, and Spending," in Martin Feldstein, ed., The American Economy in Transition (University of Chicago Press, 1980), pp. 617-56.

"State and Local Finance in the 1980's," in Michael J. Boskin, ed., The Economy in the 1980's: A Program for Growth and Stability (Institute for Contemporary Studies, 1980), pp. 223-51.

"Fiscal Federalism in the 1980's," in ACIR, Intergovernmental Perspective (Summer 1980), pp. 10-14.

"Fiscal Federalism in the 1980's," in Michael J. Boskin, ed. The Economy in the 1980's: A Program for Growth and Stability (Institute for Contemporary Studies, 1980), pp. 223-51.

"Fiscal Federalism in the United States: The First 200 Years, Evolution and Outlook," in ACIR, The Future of Federalism in the 1980s, Report M-126 (July 1981), pp. 39-65.

"Inflation and the Federal Income Tax," in U.S. Congress, Joint Economic Committee, Special Study on Economic Change, Vol. 6. Federal Finance: The Pursuit of American Goals (December 23, 1980), pp. 400-43.

"The Economic Effects of the OASI Program," in Felicity Skidmore, ed. Social Security Financing (MIT Press, 1981), pp. 45-81.

"Government Spending Trends in the Postwar Period," in Michael J. Boskin and Aaron Wildavsky, eds., The Federal Budget: Economics and Politics (Institute for Contemporary Studies, 1982), pp. 39-62.

"Changes in Intergovernmental Fiscal Patterns," Public Budgeting and Finance, Vol. 2 (Winter 1982), pp. 42-57.

"The Value-Added Tax," in Joseph A. Pechman, ed., The Promise of Tax Reform (Prentice-Hall, 1985), pp. 128-57.

"Commentary," in John M. Quigley and Daniel L. Rubinfeld, eds., American Domestic Priorities: An Economic Appraisal, (University of California Press, 1985), pp. 75-79.

"Federal Income Tax Reform: Two Intergovernmental issues," National Tax Association-Tax Institute of America, Proceedings of the Seventy-Eighth Annual Conference (1985), pp. 3-6.

"The Case Against School Vouchers and Tuition Tax Credits," in Robert J. Thornton and J. Richard Aronson, eds., Forging New Relationships Among Business, Labor and Government (JAI Press, 1986), pp. 167-78.

### Articles

"The Welfare Aspects of Excise Taxes," Journal of Political Economy, LVII, No.1, February, 1949, pp. 46-54 (with Earl R. Rolph).

"On the Deductibility of Capital Losses Under the Income Tax," The Journal of Finance, Vol. VII, May 1952, pp. 214-29.

"Income Taxes, Wage Rates, and the Incentive to Supply Labor Services," National Tax Journal, Vol. VI, No.4, December, 1953, pp. 333-352.

"Capital Maintenance and the Concept of Income," Journal of Political Economy, Vol. LXII, No.1, February, 1954, pp. 48-62.

"Excise Tax Burdens and Benefits," American Economic Review, Vol XLIV, No.4, September 1954, pp , 577-594.

"The Effects on Capital Expenditures of a Shift from Money to Real Income for Tax Purposes," National Tax Journal, Vol. IX, March 1956, pp. 14-26.

"Capital Maintenance and the Concept of Income; A Reply," Journal of Political Economy, Vol. LXIV, December 1956, pp. 54-55.

"The Effects of Taxation on Incentives," British Tax Review, June 1957, pp . 101-113.

"Income Taxation and Incentives to Work: A Survey of Recent Literature," Revista di Diritto Finanziario E. Scienza della Finanze, XIV, June, 1957, pp. 121-134.

"Income Taxes and Incentives to Work: An Empirical Study, II American Economic Review XLVI, September 1957, pp. 529-549.

"The Excise Tax Reduction," Business Scope, Vol. 9, No.7, (May 22, 1965), pp. 2-6.

"Fiscal Policy in a Fully Employed Economy," Journal of Finance, XXII, May 1967, pp. 247-260.

"The Treatment of Government Lending and Borrowing in the Federal Budget, II in President's Commission on Budget Concepts, Staff Papers and Other Materials Reviewed by the President's Commission (Washington: Government Printing Office, 1967), pp. 380-401.

"Integration of Corporate and Personal Income Taxes," Panel Discussion in Canadian Tax Foundation, Report of Proceedings of the Twentieth Tax Conference, (November 1967), pp. 12-15.

Parts of Intergovernmental Fiscal Relations in the United States, (Brookings, 1967), preprinted in: U.S. Congress, Joint Economic Committee, Revenue Sharing and its Alternatives: What Future for Fiscal Federalism?, Joint Committee Print (July 1967) (Washington: Government Printing Office, 1967). Volume I, pp. 140-145; Volume II, pp. 816-859, pp. 1069-1099, and 1162-1184; Volume III, pp. 1402-1422.

"Revenue Sharing; Priorities and Policy Instruments," Journal of Finance, XXIII:2 (May 1968), pp. 251-263.

"The Report of the Royal Commission on Taxation and Economic Policy in Canada," Canadian Tax Journal, XVI:3 (May-June, 1968), pp. 229-251.

"Integration of the Corporate and Personal Income Taxes," National Tax Journal, XXII (March, 1969), pp. 39-56.

"Integrating Corporate and Personal Income Taxes: The Carter Commission Proposals," in Law and Contemporary Problems, Vol. XXXIV, Autumn, 1969.

"Tax Reform in California - 1970 and Beyond," with Helen S. Break, Public Affairs Report, Bulletin of the Institute of Governmental Studies, U.C. Berkeley, Vol. II, No. 6 (December 1970) and Vol. 12, No. 1 (February, 1971)

"Revenue Sharing: Its Implications for Present and Future Intergovernmental Fiscal Systems: The Case For," National Tax Journal, Vol. XXIV, No.3, September 1971.

"Economic Effects of Proposed Treatment of Corporate-Source Income," in Report of the Proceedings of the Twenty-Third Tax Conference, convened by the Canadian Tax Foundation, Vancouver, B.C., Canada, November 15-17, 1971.

"Thrust of New Developments in Local Taxation as it Affects Business," in Business Taxes in State and Local Governments, Symposium conducted by the Tax Institute of America, November 5-6, 1970.

"Alternative Federal Revenue Sources: A View of Some Less Explored Possibilities," National Tax Journal, Vol. 25, (September 1972), pp. 443-450.

"Federal Tax Policy and the Private Saving Ratio," National Tax Journal, Vol. 26, September, 1973, pp. 409-414.

"Relationship Between the Corporation and Individual Income Taxes," (with Joseph A. Pechman), National Tax Journal, Vol. 28, (September 1975), pp. 341-52.

"After Proposition 13 -- The Deluge?" Challenge (January/February 1979) pp. 54-56.

"The Impact of Inflation on the Federal Tax System," Tax Notes, Vol. IX, No. 23, December 3, 1979.

"Adam Smith and the Property Tax: Some Neglected Advice," in Lincoln Institute of Land Policy, Tax Policy Roundtable, Property Tax Papers Series, No. TPR-3 (1979).

"Avenues to Tax Reform: Perils and Possibilities," National Tax Journal, Vol. 37 (March 1984), pp. 1-8.

"Issues in Measuring the Level of Government Economic Activity," American Economic Review: Papers and Proceedings (May 1982), pp. 288-95.

"Avenues to Tax Reform: Perils and Possibilities," National Tax Journal, Vol. 37 (March 1984), pp. 1-8.

"The Tax Expenditure Budget--The Need for a Fuller Accounting," National Tax Journal (September 1985), pp. 261-65.

"Tax Competition and Federal Tax Deductibility," National Tax Journal, (September 1986), pp. 349-52.

### Reviews

Patterson, Robert T. "Federal Debt-Management Policies, 1865-1879." American Economic Review, December 1954, pp. 950-51.

Kaldor, Nicholas. "An Expenditure Tax," Economica, May 1956, pp. 176-78.

Halcrow, Harold G., Jacoby, Neil H., and Saulnier, R.J. "Federal Lending and Loan Insurance," Current Economic Comment, November, 1958.

Bator, Francis M. "The Question of Government Spending," American Economic Review, LI, March 1961, pp. 208-10.

Kahn, C. Harry. "Personal Deductions in the Federal Income Tax," Journal of Political Economy, LXX, August 1962, pp. 413-14.

Holland, Daniel M., "Dividends Under the Income Tax," Journal of Political Economy, LXXI, April 1963, pp. 193-95.

Mackintosh, A.S., The Development of Firms An Empirical Study with Special Reference to the Economic Effects of Taxation, in American Economic Review, LIV, March 1964, pp. 208-9.

Krzyzaniak, Marian (ed.), Effects of Corporation Income Tax, in American Economic Review, LVII (June 1967), pp. 644-48.

"Public Finance a la Shoup: A Review Article," National Tax Journal, Vol. 25, June 1971, pp. 193-202.

Review of James T. Bennett and Manuel H. Johnson, The Political Economy of Federal Government Growth: 1959-1978, Journal of Economic Literature (March 1982), pp. 115-17.

"Review of Richard Goode, 'Government Finance in Developing Countries,'" Journal of Economic Literature (March 1985). pp. 124-5.

### Notes, Comments, and Discussions

Summary of doctoral dissertation entitled "Some Theoretical Aspects of the Federal Taxation of Capital Gains and Losses," Journal of Political Economy, LXIII. February, 1955, pp. 75-76.

Discussion of Richard Goode's paper on "Income, Consumption and Property as Bases of Taxation," American Economic Review: Papers and Proceedings, LIII, No.2, May 1962, pp. 349-52. Discussion of "A Survey of Investment Management and Working Behavior Among High-Income Individuals," by James Morgan, Robin Barlow and Harvey Brazer, American Economics Review, (May 1965), pp. 278-80.

Financing of Local Government, Research Report submitted to State of California Advisory Commission on Tax Reform, Sacramento (November 1968) 144 p.

"Comments on J. Hellerstein," in Charles E. McLure, Jr., ed., The State Corporation Income Tax: Issues in Worldwide Unitary Combination, (Hoover Institution Press, 1984), pp. 82-84.

**Participation in Academic Conferences, Panels, Seminars, etc.**

"Statistical Charting Methods and Techniques," speech, at the Third Annual Conference on Systems and Procedures, Systems and Procedures Association of America, San Francisco, April 2, 1954. Published in Proceedings on the Third Annual Conference on Systems and Procedures.

"The Shifting and Incidence of Excise-Taxes," talk given at Mr. Alan T. Peacock's graduate seminar in Public Finance at the London School of Economics. Fall 1955.

"The Economic Significance of the Loan Insurance and Guaranty Programs of the Federal Government," economics seminar at Brown University, Providence. Rhode Island, November 1957.

Participant, Annual Meeting of National Tax Association Seattle, Washington, September 1961.

Participant, Economics for Superintendents of Schools, First Social Science Institute for School Administrators, Lake Tahoe Alumni Center, University of California, November 1961.

Discussant, American Economic Association meeting, New York City, December 1961.

Seminar on Revenue and Taxation, University House, Berkeley, April 20-21, 1963.

Participant, International Institute of Public Finance, North American Branch, Conference, Columbia University, January 31-February 1, 1964.

Brookings Institution, Conference on Intergovernmental Fiscal Relations, November 1965.

California Institute of Technology, January 19, 1967.

Seminar in Local Government, Center for Community Development, Humboldt, State College, Ukiah, March 10 and 11, 1967.

Graduate Student Seminar, Northwestern University, May 9, 1967.

Institute of Industrial Relations, Lecture to Fire Fighters Summer School, June 19, 1967.

Oregon Tax Policy Institute, Eugene, September 8, 1967. Speech on Revenue Sharing.

California Taxpayer's Association. Tax Seminar, Sacramento, November 2, 1967. Speech on Revenue Sources and Tax Trends.

Carleton University, Ottawa, Canada, November 29, 1967.

Talk at Graduate Student-Faculty Seminar on Public Finance.

Western Economic Association, 28th Annual Conference, Chairman, Local Arrangements Committee, Berkeley, September 3-4, 1953.

San Mateo County Seminar on Regional Problems, Burlingame, April 20, 1968. Workshop on Financing Local and Regional Government.

Center for Labor Research and Education. Seminar on Taxation and Industrial location. Berkeley, February 27, 1968.

City Commons Club, Berkeley. Talk on the Negative Income Tax, May 10, 1968.

Universities-National Bureau Committee for Economic Research. Conference on Economics of Public Output, Princeton, April 26-27, 1968.

League of Women Voters-University Extension. Conference on the Property Tax, San Diego, June 8, 1968. Program Moderator and Speech on Property Tax and Local Government.

Lecture at York University, Toronto, Ontario, September 27, 1968 on Local Government Finance.

Management Seminar for Transit Executives, Asilomar, California, November 12, 1968.

HUD intern program, San Francisco, California, January 10, 1969, Lecture on the Negative Income Tax.

Panel Discussion the State's Role in Financing Local Government on KRON-TV on April 9, 1969.

Lecture on Local Financing Problems, Bay Area Urban Problems Seminar, Dunsmuir House Oakland, California, May 16, 1969.

"Financing Education Excellence," American Federation of Teachers Western Workshop, Berkeley, California, four lectures, July 14-17, 1969.

"Revenue Sharing Plans," Graduate School of Banking, two lectures, University of Wisconsin, Madison, July 21, 1969.

"Economics of Today and the Future," National Association of Bank-Women, Inc., 47th Annual National Convention, San Francisco, California, September 23, 1969.

"Effects of Taxation on the Compensation and Work Effort of Business Executives," National Tax Association, 62nd Annual Conference, Boston, Massachusetts, October 2, 1969.

"State and Local Tax Reform in California: Problems and Implications for Other States," Washington University, St. Louis, October 24, 1969.

"Local Tax Reform Programs," General Assembly Association of Bay Area Governments, Berkeley, October 31, 1969.

"Effects of Taxation on Work Incentives," Graduate Student Seminar, University of British Columbia, Vancouver, B.C., January 8, 1970.

"The Economics of Local Tax Reform," Graduate Student Seminar, University of British Columbia, Vancouver, B.C., January 9, 1970.

"Economics of the Negative Income Tax," Special Family Planning Seminar, School of Public Health, University of California, Berkeley, February 4, 1970.

"Funding Problems and Policies in Intergovernmental Relations," Intergovernmental Management Training Group. Executive Seminar Center, Berkeley, February 17, 1970. "Alternatives to Revenue Sharing," Conference on Financing State and Local Governments, Stanford University, February 27, 1970.

"Is Tax Reform Possible in California?," undergraduate student lectures, Sacramento State College, March 6, 1970.

"The Uses of Benefit-Cost Analysis," undergraduate student lectures, Sacramento State College, March 6, 1970.

"Incidence of the Corporate Income Tax," Graduate Student-Faculty Seminar, University of Arizona, Tucson, Arizona, March 26, 1970.

"Corporate Income Taxation in Developing Countries," International Monetary Fund, Staff Seminar, Washington, D.C., April 21, 1970.

"Incidence of the Corporate Income Tax and its Significance for Federal Tax Policy-Making," Treasury Department, Washington, May 1, 1970.

"Property Taxation and User Charges in Developing Countries," International Monetary Fund, Staff Seminar, Washington, D.C., May 21, 1970.

"Current Problems in Local Government Finance," Urban Institute Staff Seminar, Washington, D. C., May 22, 1970. "Tax Criteria and Canons," International Monetary Fund, Institute for Foreign Fiscal Officials, Washington, D.C., June 8, 1970.

"The Pros and Cons of Revenue Sharing," Federal Reserve Bank of Boston, Nantucket Conference, June 14-16, 1970.

"Tax Policy in a Regional Context," Tax Executive Institute, San Francisco, Chapter, October 12, 1970.

"Equitable Taxation," City Commons Club, October 16, 1970.

Presented paper on "Thrust of New Developments in Local Taxation as it Affects Business," Tax Institute of America, Symposium in How Should State and Local Governments Tax Business? Chicago, Illinois, November 6, 1970.

"Economic Variables Relating to Population Problems," Family Planning Course, School of Public Health, Earl Warren Hall, U.C. Berkeley, February 10, 1971.

"Incidence of Taxation: Problems and Prospects," Public Finance Seminar at Stanford University, February 23, 1971.



"Negative Income Taxation and Work Incentives," Ohio State University Seminar, March 2, 1971.

Conference on Resources for Higher Education, Carnegie Commission on the Future of Higher Education, Berkeley, April 13, 1971.

Member, Forum on Setting national Priorities, The Brookings Institution, San Francisco, June 10, 1971.

"The Need for Tax Reform," Lecture in Economics 191B: Towards a 21st Century Political Economy, First Summer Session, Berkeley, July 1, 1971.

"The Need for Tax Reform" Economics 191B, U.C. Berkeley, August 1, 1971.

Eight lectures on monetary and fiscal policy, U.C. School of Business Administration, Executive Program, October 11, to October 19, 1971.

"The New Price and Wage Control Program," East Contra Costa Alumni Club, U.C., November 9, 1971.

"Patterns of Intergovernmental Relations: Focus on Fiscal Alternatives," March 15, 1972.

"Financing Federalism in the Seventies," two lectures for U.S. Civil Service Commission, Executive Seminar Program, Berkeley, May 18, 1972.

"Major Policy Issues in Taxation," lecture, Economics Department Seminar, University of Arizona, Tucson, March 20, 1972.

"Economic Factors in Population Decision," lecture, Public Health 295F, Family Planning Course, Berkeley, April 26, 1972.

"The Current State of Tax Incidence Theory," Faculty Seminar, Department of Economics, Berkeley, May 10, 1972.

New Oakland Committee: Minority Caucus, "Revenue Sharing," November 16, 1972.

U.C. School of Public Health, Family Planning Seminar, "Economic Factors in Population Decisions," February 21, 1973.

"Federal Tax Reform," American Bankers Association, Bank Investments Conference, St. Louis, March 2, 1973.

"Financing Federalism in the Seventies," U.S. Civil Service Commission, Executive Seminar Center, April 12, 1973.

"The Urban Fiscal Systems," U.C. Technology and the City Seminar Series, June 4, 1973.

U.C.-I.G.S. Seminar on SCA 12, Sacramento, May 31, 1973.

"State and Local Revenue Sources," Institute for Local Self-Government, Intergovernmental Relations Seminar, San Francisco, August 17, 1973.

"Financing Federalism in the Seventies: Major Revenue Alternatives," Executive Seminar Center, Berkeley, October 12, 1973.

Member, panel on local income taxes, League of California Cities Conference, San Francisco, October 22, 1973.

Participant, National Planning Association/National Science Foundation, Conference on Revenue Sharing Research, Airlie House, Virginia, December 12-14, 1973.

"Property Tax Incidence: Policy Significance of Alternative Views," April 22, 1974, University of North Carolina, Chapel Hill; April 26, 1974, University of Maryland, College Park; May 22, 1974, University of Georgia, Athens; May 29, 1974, George State University, Athens.

"The Income Tax Treatment of Charitable Contributions," Queen's University, Kingston, Ontario, Canada.

Participant, British Columbia Institute for Economic Policy Analysis, Conference on Pricing of Local Services and Effects on Urban Spatial Structure, University of British Columbia, Vancouver, B.C., June 26-28, 1974.

Institute of Industrial Relations, Berkeley, December 5, 1974.

Executive Seminar Center, Berkeley, December 4, 1974.

League of Women Voters, Berkeley, January 21, 1975.

Chairman, Third General Conference Session on "Taxation and the Problem of Financing Urban America," 63rd Annual Conference on Taxation. national Tax Association, September 1970.

Organized program for the Thirteenth Annual Conference, Committee on Taxation, Resources & Economic Development. Madison. Wisconsin, October 25-27, 1974.

Institute of Governmental Studies. U.C. Berkeley. Legislative Seminars on Revenue and Taxation, Berkeley and Sacramento, 1974-75.

"Financing Federalism." Executive Seminar Center, Berkeley. November 4, 1975.

Fiscal Federalism lecture, Executive Seminar Center. March 30, 1977 and January 26, 1978.

"City Tax Reforms," Economic Development Commission Conference. Berkeley, July 25, 1977.

"Regional Tax Models." Paper. Metropolitan Fund, Ann Arbor. Michigan, April 20, 1978.

Brookings Institution. Integration of the Corporation and Individual Income Taxes, October 13-14, 1977.

Brookings Institution. "Expenditure vs. Income Taxation," October 19-20. 1978.

University of California, Santa Barbara, Conference on Tax Limitation. December 14-15, 1978.

Lecture on Tax Reform, Peak Marwick Mitchell Partner Development Seminar. Coto de Caza, August 7, 1978.

Invited Participant, Seminar on Private Charity and Public Policy, Law and Economics Center, University Miami School of Law. April 20-22, 1979.

Invited Discussant, sessions on Tax Limitation and Voter Preference and on Why Does Government Grow? Western Economic Association, Fifty-Fourth Annual Conference, Las Vegas, June 19-20, 1979.

Paper on "Proposition 13 and the Local Taxation of Business," Committee on Taxation, Resources and Economic Development Eighteenth Annual Conference, Cambridge, MA, September 13-15, 1979.

Lecture on "Developments in Tax Policy," School of Business Administration, Berkeley, Executive Program, October 15, 1979.

Member of panel on Tax Reform: Proposition 13 Re-Examined and Proposition 4 Explored, U.C.B. School of Business Administration, October 22, 1979.

Paper on "The Role of Government Taxes, Transfers and Spending," at National Bureau of Economic Research, Conference on Postwar Changes in the American Economy, Key Biscayne, January 3-4, 1980.

Lecture on "Federal Tax Policy Issues in the 80's," Executive Seminar Center, Berkeley, April 8, 1980.

Organized and chaired 1981 conference of the Committee on Taxation, Resources and Economic Development (TRED), Cambridge, MA, September 25-27, 1980.

Participated in Brookings Institution's conference on European Experience with the Value Added Tax, October 15-17, 1980.

Panel member First General Session on "Inflation, the Deficit and Fiscal Policy Choices," Thirty-Second Tax Conference Canadian Tax Foundation, Montreal, Quebec, November 24-26, 1981.

Presented symposium summary at NTA/TIA conference on the New Focus of Federal Fiscal Policies and Implications for State and local Governments, Washington, D.C., May 18-19, 1981.

Lecture on "Economic Problems of the 1980's," U.C. Extension and Georgetown University Law Center, Conference on Freezing Estate Taxes, San Francisco, June 19, 1981.

Advisory Commission on Intergovernmental Relations (ACIR), Conference on the Future of Alexandria, VA, July 25-26, 1981.

Lecture, Philippine Mayors Management Seminar, University of California, IURD/IGS, August 12, 1981.

Speech, University of California Business School, Annual Conference on Federal Tax Policy: What's Best for Today and Tomorrow? May 12, 1982.

Lecture, "The Fiscal Implications of the New Federalism," October 14, 1982, University of California: IURD and Lincoln Institute of Land Policy Seminar.

Discussant, Hoover Institution Conference on Definition and Division of Income Subject to State Corporate Income Taxes, November 10-12, 1982.

Participant in Symposium on Economic, Tax and Budget Policy, UCLA Extension and California Senate Finance Committee, Los Angeles, February 3-5, 1983.

Discussant, UCSC Conference on The Present Condition and Future Prospects of State-Local Finances, April 15, 1983.

Lecture, U.C. School of Business, Executive Program, October 19, 1983.

Discussant, UC: Creue Conference, Berkeley, September 6-7, 1984.

Lecture, "Federal Tax Reform," League of Women Voters, Berkeley February 1, 1985.

Member and participant, Committee on Taxation, Resources and Economic Development, Annual Conference on Taxation of Capital and the Income There from, Cambridge, Massachusetts, September 12-14, 1985.

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