

ROSANNE ALTSHULER
Curriculum Vitae
October 2008

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EDUCATION:

Ph.D. in Economics, University of Pennsylvania, 1988.

B.A. in Economics (Magna Cum Laude), Tufts University, 1982.

PROFESSIONAL EXPERIENCE:

Co-director, Urban-Brookings Tax Policy Center, starting January 2009.

Full Professor, Department of Economics, Rutgers University, July 2008 - present.

Associate Professor, Department of Economics, Rutgers University, July 1998 - present.

Senior Economist, President's Advisory Panel on Federal Tax Reform, February - November 2005.

Special Advisor, Joint Committee on Taxation, U.S. Congress, June 2004 - February 2005.

Assistant Professor, Department of Economics, Rutgers University, July 1992 - July 1998.

Assistant Professor, Department of Economics, Columbia University, July 1987 - July 1992.

VISITING AND ADJUNCT POSITIONS:

Adjunct Associate Professor, New York University School of Law, Spring 2007, Fall 1999, Fall 1998.

Visiting Associate Professor, Robert F. Wagner Graduate School of Public Service, New York University, Spring 2004.

Visiting Assistant Professor, Department of Economics, Princeton University, Spring 1997.

Visiting Scholar, Universite Catholique de Louvain, Louvain-la-Neuve, Belgium, June 1992.

Visiting Fellow, National Bureau of Economic Research, Spring 1991.

Visiting Consultant, Office of Tax Analysis, U.S. Department of the Treasury, Fall 1990.

AWARDS AND HONORS:

National Tax Association Outstanding Service Award, 2007.

Rutgers University Faculty of Arts and Sciences Distinguished Contributors to Undergraduate Education Award, 2000.

National Tax Association Outstanding Doctoral Dissertation Award, 1988.

PROFESSIONAL ACTIVITIES:

Member, Statistics of Income Advisory Panel, Internal Revenue Service, 2006 - present.

International Research Fellow, Oxford University Centre for Business Taxation, 2006 - present.

Advisor, Joint Committee on Taxation, U.S. Congress, July 2003.

Advisor, Senate Finance Committee International Tax Working Group, October 2002 - February 2003.

Faculty Research Fellow, National Bureau of Economic Research, 1990 - 1998.

Consultant, Department of Finance, Canada, 1997.

Consultant, United Nations, 1997.

Board of Directors, National Tax Association, 1993 - 1996.

Consultant, Office of Technology Assessment, U.S. Congress, 1990.

EDITORIAL AND REFEREE ACTIVITIES:

Editor, *National Tax Journal*, 2001 - 2006.

Editorial Advisory Board, *National Tax Journal*, 1998 - 2001, 2007 - present.

Editorial Advisory Board, *Fiscal Studies*, 1996 - 2000.

Referee for *American Economic Review*, *Contemporary Accounting Research*, *Economic Inquiry*, *Economic Journal*, *Fiscal Studies*, *FinanzArchiv*, Harvard University Press, *International Taxation and Public Finance*, *Journal of International Economics*, *Journal of Public Economics*, Katholieke Universiteit Leuven Research Council, National Research Council, National Science Foundation, *National Tax Journal*, Oxford University Press, *Review of Economics and Statistics*, *Rand Journal of Economics*, *Southern Economic Journal*.

PUBLISHED PAPERS:

- “Understanding U.S. Corporate Tax Losses,” (with Alan J. Auerbach, Michael Cooper and Matthew Knittel), *Tax Policy and the Economy*, Cambridge: MA: MIT Press, forthcoming, 2009.
- “Corporate Taxes in the World Economy: Reforming the Taxation of Cross-Border Income,” (with Harry Grubert), in *Fundamental Tax Reform: Issue, Choices, and Implications*, edited by John W. Diamond and George R. Zodrow, Cambridge MA: MIT Press.
- “Constrained Tax Reform: How Political and Economic Constraints Affect the Formation of Tax Policy Proposals,” (with Jonathan Z. Ackerman), *National Tax Journal*, Vol. LIX, No. 1, March 2006, 165-187.
- “The Three Parties in the Race to the Bottom: Host Governments, Home Governments and Multinational Corporations,” (with Harry Grubert), *Florida Tax Review*, Volume 7 (3), 2006, 137-209. Reprinted in *Tax Notes* (27 February 2006), 110(8), 979-992 and *Tax Notes International* (February 6, 2006), 459-474, under the title “Governments and Multinational Corporations in the Race to the Bottom.”
- “The Role of Dynamic Scoring in the Federal Budget Process: Closing the Gap Between Theory and Practice,” (with Nicholas Bull, John Diamond, Tim Dowd and Pamela Moomau), *American Economic Review*, Volume 95(2), May 2005, 432-436.
- “Taxpayer Responses to Competitive Tax Policies and Tax Policy Responses to Competitive Taxpayers: Recent Evidence,” (with Harry Grubert), *Tax Notes International*, June 28, 2004, 34(13), 1349-1362.
- “The Effect of the Tax Reform Act of 1986 on the Location of Assets in Financial Services Firms,” (with R. Glenn Hubbard), *Journal of Public Economics*, Volume 87(1), January 2003, 109-127.
- “Repatriation Taxes, Repatriation Strategies and Multinational Financial Policy,” (with Harry Grubert), *Journal of Public Economics*, Volume 87(1), January 2003, 73-107. Reprinted in *International Taxation/The International Library of Critical Writings in Economics*, edited by James R. Hines, Jr., Edward Elgar Publishing, forthcoming.
- “Where Will They Go If We Go Territorial? Dividend Exemption and the Location Decisions of U.S. Multinational Corporations,” (with Harry Grubert), *National Tax Journal*, Vol. LIV, No. 4, December 2001, 787-809. Reprinted in *Foundations of International Income Taxation* (Foundations of Law Series) edited by Michael J. Graetz, Foundation Press, 2003, 261-265.
- “Has U.S. Investment Abroad Become More Sensitive to Tax Rates?” (with Harry Grubert and T. Scott Newlon), in *International Taxation and Multinational Activity*, edited by James Hines, Jr., University of Chicago Press, 2001, 9-32. Reprinted in *International Taxation/The International Library of Critical Writings in Economics*, edited by James R. Hines, Jr., Edward Elgar Publishing, forthcoming.
- “Recent Developments in the Debate on Deferral,” *Tax Notes International* (April 3, 2000), 1564-1580 and *Tax Notes* (April 10, 2000), 255-268.

- "Tax Arbitrage, the Choice of Tax Base and the Prospects for Tax Reform," (with William M. Gentry), *Proceedings of the 88th Annual Conference of the National Tax Association-1995*, 1996, 236-241.
- "On the Progressivity of the Child Care Tax Credit: Snapshot versus Time-Exposure Incidence," (with Amy Ellen Schwartz), *National Tax Journal*, Volume XLIV, No. 1, March 1996, 55-71.
- "U.S. Interest Allocation Rules: Effects and Policy," (with Jack Mintz), *International Taxation and Public Finance*, Volume 2, Number 1, 1995, 7-35. Reprinted in *The Taxation of Multinational Corporations*, Kluwer Academic Publishers, 1996, 3-31.
- "Tax Planning, Timing Effects and the Impact of Repatriation Taxes on Dividend Remittances," (with T. Scott Newlon and William Randolph), in M. Feldstein, J. Hines, and G. Hubbard, eds., *Taxing Multinational Corporations*, University of Chicago Press, 1995, 63-72.
- "Do Repatriation Taxes Matter? Evidence from the Tax Returns of U.S. Multinationals," (with T. Scott Newlon and William Randolph), in M. Feldstein, J. Hines, and G. Hubbard, eds., *The Effects of Taxation on Multinational Corporations*, University of Chicago Press, 1995, 253-272.
- "Dynamic Effects of Foreign Tax Credits on Multinational Corporations," (with Paolo Fulghieri), *National Tax Journal*, June 1994, 349-61.
- "The Effects of U.S. Tax Policy on the Income Repatriation Patterns of U.S. Multinational Corporations," (with T. Scott Newlon), in A. Giovannini, G. Hubbard, and J. Slemrod, eds., *Studies in International Taxation*, University of Chicago Press, 1993, 77-115.
- "The Effect of Tax Planning on Foreign Income Flows of U.S. Multinationals," (with T. Scott Newlon), *Proceedings of the 84th Annual Conference of the National Tax Association*, 1991, 205-216.
- "The Significance of Tax Law Asymmetries: An Empirical Investigation," (with Alan J. Auerbach), *the Quarterly Journal of Economics*, February 1990, 61-86.
- "A Dynamic Analysis of the Research and Experimentation Credit," *National Tax Journal*, December 1988, 453-466.
- "Asymmetric Taxation and Investment Incentives," *Proceedings of the 81st Annual Conference of the National Tax Association*, 1988, 101-108.

PUBLISHED COMMENTS:

Discussion of "The International Dimension," in J. Alm, J. Martinez-Vasquez, and M. Rider (editors), *The Challenges of Tax Reform in a Global Economy*, Springer, 2006, 207-212.

Discussion of "An Evaluation of Alternative Measures of Corporate Tax Rates," in *Proceedings of the 1999 University of Illinois Tax Research Symposium*, 2000.

WORKING PAPERS:

“Understanding U.S. Corporate Tax Losses,” (with Alan J. Auerbach, Michael Cooper and Matthew Knittel, October 2008, NBER Working Paper Number 14405.

“Formula Apportionment: Is it Better than the Current System and are there Better Alternatives?” (with Harry Grubert, October 2008.

“Reconsidering Tax Expenditure Estimation: Challenges and Reforms,” (with Robert Dietz), March 2008 (NBER Working Paper Number 14263).

“Follow the Leader? Evidence on European and U.S. Tax Competition,” (with Timothy Goodspeed), Rutgers University Working Paper Number 2002-26, revised January 2007.

EDITED SPECIAL ISSUES AND FORUMS OF THE NATIONAL TAX JOURNAL:

Special Issue, “Recent Interdisciplinary Research in Accounting and Economics,” co-edited with Edward Maydew and Douglas Shackelford, forthcoming.

Special Issue, “Taxation and Savings,” co-edited with James Poterba, June 2004.

Special Issue, “Interdisciplinary Research in Taxation,” co-edited with Douglas Shackelford, March 2003.

Forums on *Experiments in Public Economics* (co-edited with Therese McGuire), March 2007; *The Value-Added Tax*, December 2006; *Utilization of Tax Credits by Low-Income Taxpayers*, December 2005; *New Revenue Sources from Gambling*, June 2005; *Current Issues in Corporate Taxation*, December 2004; *Public Disclosure of Corporate Tax Returns*, December 2003; *Recent Applied Research on Environmental Federalism*, March 2003; *Corporate Taxation and Investment*, June 2002; *Economic Growth and Tax Relief Reconciliation Act of 2001*, March 2002; *Moving Towards a Territorial Tax System* (co-edited with James R. Hines), December 2001.

EXTERNAL SEMINARS (1998-present):

2008 Columbia University School of Law, NY, NY; University of Pennsylvania School of Law, Philadelphia, PA; Tax Policy Center, Washington, DC.

2007 Federal Reserve Bank of New York, NY, NY; Georgia State University (Andrew Young School of Policy Studies), Atlanta, GA; New York University (School of Law), NY, NY.

2006 New York University (Wagner Graduate School of Public Service), NY, NY.

2004 New York University (Wagner Graduate School of Public Service), NY, NY.

1999 Michigan State University, East Lansing, MI.

CONFERENCE PRESENTATIONS AND DISCUSSIONS (1998-present):

- 2008 Progressive Consumption Taxation, American Enterprise Institute, Washington, DC; Taxes and Mobility, University of Tennessee, Knoxville, TN; Tax Policy and the Economy, Washington, DC; National Tax Association Spring Symposium, Washington, DC; IRS Statistics of Income Advisory Board Meeting, Washington, DC; New Book Symposium, Yale Law School, New Haven, CT; FACT/AEI Conference on Assessing the Effects of Corporate Taxation, Washington, DC, NBER Conference on Incentive and Distributional Consequences of Tax Expenditures.
- 2007 National Tax Association Annual Conference on Taxation, Columbus, OH; Office of Tax Policy Research (University of Michigan) and Econpublica (Bocconi University) Conference on Tax Havens and Tax Competition, Milan, Italy; Oxford Center on Business Taxation Summer Symposium, Oxford, England; Hamilton Project Authors' Conference, Brookings Institution, Washington, DC.
- 2006 James A. Baker III Institute for Public Policy, Conference on Fundamental Tax Reform, Rice University, Houston, TX; American Enterprise Institute Conference on Corporate Income Taxation and the Economy, Washington, DC.
- 2005 International Tax Symposium, University of Florida, Levin College of Law, Gainesville, FL; National Tax Association Annual Conference on Taxation, Miami, FL.
- 2004 National Tax Association Annual Conference on Taxation, Minneapolis, MN; Conference on the Challenges of Tax Reform in a Global Economy, Andrew Young School of Policy Studies, Georgia State University, Stone Mountain, GA; New York University/Tax Analysts Seminar for Government, NY, NY.
- 2003 International Tax Policy Forum/American Enterprise Institute Conference on Tax Competition, Washington, DC; University of Illinois Tax Research Symposium, Urbana-Champaign, IL; OECD, Working Party 2 Workshop on Tax Burden Measures, Paris, France; New York University/Tax Analysts Seminar for Government, NY, NY; National Tax Association Annual Conference on Taxation, Chicago, IL; NBER Conference on Taxation and Saving, Chatham, MA; American Tax Policy Institute Roundtable Conference, Washington, DC.
- 2002 NBER Summer Institute, Boston, MA; National Tax Association Annual Conference on Taxation, Orlando, FL.
- 2001 Brookings Institution/International Tax Policy Forum Conference on Territorial Income Taxation, Washington, DC.
- 2000 New York University/Tax Analysts Seminar for Government, NY, NY; Trans-Atlantic Public Economics Seminar, Gerzensee, Switzerland; American Law and Economics Association Annual Meeting, NY, NY; Trans-Atlantic Public Economics Seminar, Gerzensee, Switzerland.
- 1999 National Tax Association Annual Conference on Taxation, Atlanta, GA; American Enterprise Institute Conference on International Taxation, Washington, DC; University of Illinois, Tax Research Symposium, Urbana-Champaign, IL; American Economic Association Meetings, NY, NY.
- 1998 National Tax Association Annual Conference on Taxation, Austin, TX.

KEYNOTE SPEECHES (1998-present):

2006 University of Coimbra, Faculty of Economics, Fourth Conference on Fiscal Policy, Coimbra, Portugal.

GOVERNMENT TESTIMONY (1998-present):

2005 Committee on Ways and Means, U.S. House of Representatives, Washington, DC.

INVITED ADDRESSES (1998-present):

2007 New York University School of Law, Panel on the Alternative Minimum Tax, NY, NY; Kellogg School of Management, Northwestern University, Evanston, IL.

2006 American Enterprise Institute – International Tax Policy Forum Conference on Tax Havens and Foreign Direct Investment, Washington, DC; Federal Bar Association, Ninth Invitational Biennial Conference, Tax Administration and the Legislative Process, Warrenton, VA; Tax Council Policy Institute, 2006 Spring Legislative Conference, Palm Beach, FL; International Tax Policy Forum, Winter Meeting, Washington, DC; Kellogg School of Management, Northwestern University, Evanston, IL.

2005 Brookings Institution, Conference on Tax Reform in an Open Economy, Washington, DC; Brookings Institution, Conference on the Tax Reform Panel Report, Washington, DC; National Tax Association, Annual Conference, Miami, FL; IRS Statistics of Income, Advisory Panel Meeting, Washington, DC; Levin College of Law, University of Florida, Gainesville, FL.