LIST OF CONTRIBUTORS

Numbers in paranthesis indicate the pages where the authors' contributions can be found.

- James Alm (3,11) Department of Economics, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, USA
- Catherine Araujo-Bonjean (313) CNRS, CERDI-Université d'Auvergne, 65 Bd F. Mitterrand, 63000 Clermont Fd, France
- Roy Bahl (337) Andrew Young School of Policy Studies, Georgia State University, USA
- Richard M. Bird (121) University of Toronto, Canada
- Milka Casanegra (331) Former, Fiscal Affairs Department, The International Monetary Fund (IMF), Washington, DC, USA
- Gérard Chambas (313) CNRS, CERDI-Université d'Auvergne, 65 Bd F. Mitterrand, 63000 Clermont Fd, France
- Kelly Edmiston (269) Department of Economics, Andrew Young School of Policy Studies, Georgia State University, USA
- Michael Engelschalk (275) The World Bank, Washington, DC, USA
- Brian Erard (167) B. Erard & Associates, 2350 Swaps Court Reston, VA 20191, USA
- William F. Fox (221) Department of Economics, University of Tennessee, 100 Clocker Knoxville, TN 37996-4170, USA
- Chin-Chin Ho (167) Internal Revenue Service, 1111 Constitution Ave, N.W. Washington, DC 20001, USA
- Jorge Martinez-Vazquez (3,11) Department of Economics, Andrew Young School of Policy Studies, Georgia State University, Atlanta, GA, USA
- Matthew N. Murray (221) Department of Economics, University of Tennessee, 100 Clocker Knoxville, TN 37996-4170, USA
- Indira Rajaraman (245) National Institute of Public Finance and Policy, New Delhi, India
- William Randolph (159) US Department of the Treasury, Office of Tax Analysis, USA
- Dmitri Romanov (187) Research Department, Bank of Israel, Jerusalem, Israel Mark Rider (215) Department of Economics, Andrew Young School of Policy
 - Studies, Georgia State University, Atlanta, GA, USA
- Friedrich Schneider (11) Department of Economics, Johannes Kepler University of Linz, Austria

xvi

- Laura Sour (95) Centro de Investigacion y Docencia Económicas A.C. (CIDE), Mexico City, DF, Mexico
- Victor Thuronyi (101) International Monetary Fund, Washington, DC, USA Francois Vaillancourt (77) Department of Economics, Université de Montréal, Canada
- Sally Wallace (3,121) Department of Economics, Andrew Young School of Policy Studies, Georgia State University, USA