PC TAX POLICY CENTER URBAN INSTITUTE & BROOKINGS INSTITUTION

# RESEARCH REVIEW AND RELEASE (R&R) FORM

TITLE:	For Publisher Only			
Author(s):	Pub ID:			
Date of document: Date released: No. of pages:	By:			
Type: 🔲 Journal Article 🗌 Brief 🗌 Commentary 🗌 Research Report 🗌 Other:	Date:			
Working Paper Speech Testimony				
<b>FUNDING</b> Is this document a deliverable on a grant or contract?				
If yes, funder: Project no.: Contract no.:				
If yes, does this paper need to be transmitted to the funder?				
WEB PUBLISHING Publish to: Taxpolicycenter.org Urban.org SLFI				
If publishing to the web, indicate these requirements have been completed:				
<b>FINAL DOCUMENT and a 100-word or less abstract e-mailed</b> to RandR@urban.org, acleven@urban.org, and yzhang@urban.org				
<b>Copy-edited by COMMs</b> (not required if document was already published elsewhere)				
If document was published elsewhere, <b>copy of e-mail giving Urban permission to post</b> attached to this form				
<b>Topics/tags for the publication selected</b> on page 2 of this form.				
NOTES				
Is this part of a cross-center initiative? If yes, which one?				

Other:

# SUMMARY

RELEASE VERIFICATION				
Author	I have read and agreed to the review procedures listed here and in the attached document before submitting this piece for publication by TPC.			
	Signature	Date		
<b>Center Director</b> (Mark Mazur, Kim Rueben, Eric Toder)	I verify that this document has been reviewed for substance and presentation and meets the Tax Policy Center's quality and review standards.			
	Signature	Date		

# **Cross-Center Initiatives**

# Urban's cross-center initiatives highlight work from around the Institute. Please see if your publication fits any of the criteria for the initiatives listed below. You may choose more than one, as appropriate.

#### **Beyond High School: Education and Training**

Products that examine policies, programs, or issues related to postsecondary education and training and connecting youth and adults to the workforce.

Specifically, products related to

- access to, affordability of, financing of, and success in higher education;
- job preparation and training, career pathways, or other workforce development approaches for youths and adults;
- adult education or adult English-language learner programs; or
- apprenticeships and other work-based learning opportunities for youths and adults.

#### **Education Policy Program**

Products written by or prepared in coordination with Education Policy Program staff and approved for publication within the Program by Matt Chingos.

#### **Inequalities and Mobility**

Products that

- mention inequality and/or social or economic mobility in the title or description of work, or
- have a gap or gaps between populations as a major theme or topic (primary or secondary), or
- primarily focus on programs or policies that have clear implications for inequality or mobility.

# **Kids in Context**

Products that are child-focused, but consider children within the broader context, by looking

- across generations (e.g., effect of adult-focused policies on children); or
- across domains, policies, or program siloes (e.g., the effect of health on child educational outcomes); or
- through a rich community contextual lens.

# Low-Income Working Families

Products funded under the auspices of the Low-Income Working Families project.

# **Neighborhoods and Youth Development**

Products written by staff from or collaborating with the Neighborhoods and Youth Development team.

#### **Opportunity and Ownership**

Products that pertain to assets, debts, wealth, saving, financial capability and products, wealth inequality, or wealth mobility.

# **Performance Management and Measurement**

Products that primarily focus on the practice of performance measurement and management of organizations, including topics related to building an organizational culture of learning, developing logic models or theories of change, identifying and selecting performance indicators, analyzing and using data for continuous program improvement, communicating results to stakeholder groups, performance contracting, and performance budgeting.

#### **Program on Retirement Policy**

Products that pertain to aging or retirement.

#### Program on Immigrants and Immigration

Products that

- focus on immigrants, refugees, children of immigrants, or language access; or
- don't have a clear immigrant focus but include a substantial number of immigrants, refugees, or children of immigrants among the study population, and speak to issues specific to those populations.

#### **Social Determinants of Health**

Products that make a connection between a non-health care system or policy and an individual or community/place health or developmental outcome.

#### State and Local Finance Initiative

Products completed through or in collaboration with the State and Local Finance Initiative.

#### **Tax Policy and Charities**

Products that pertain to tax policy surrounding charities.

# Washington, DC Research Initiative

Products primarily focused on DC or the DC region, or products with a particular emphasis on DC.

# FOR ALL TPC PUBLICATIONS

	BUSINESS TAXES	FEDERAL BUDGET AND
□ Alternative minimum tax	Consumption taxes	ECONOMY
(AMT)	(business)	Congressional budget
Capital gains and dividends	Corporate income tax	initiative
□ Child care and child tax	Energy/environmental tax	Economic effects of tax
credits	🗆 Income taxes (business)	policy
Consumption taxes	International taxation	Economic stimulus
(individual)	Nonprofits	🗆 Federal budget
Earned income tax credit	Pass-through entities	🗆 Federal debt
(EITC)	Small businesses	Federal revenue
Education	Tax administration	Federal spending
□ Estate, gift, and inheritance	(business)	Revenue sources
taxes	Tax compliance (business)	
🗆 Health care	Tax credits (business)	CAMPAIGNS,
High-income households	□ Tax expenditures (business)	PROPOSALS, AND
🗆 Homeownership	□ Tax rates (business)	REFORM
🗆 Income tax (individual)		Budget proposals
Low-income households		Current legislative
□ Marriage penalties and		proposals
bonuses		🗆 Fundamental reform
🗆 Medicare		proposals
🗆 Payroll taxes		🗆 Presidential campaign
🗆 Retirement		proposals
Social Security		
□ Tax administration		STATE AND LOCAL
(individual)		ISSUES
□ Tax compliance (individual)		🗆 Economic development tax
🗆 Tax credits (individual)		incentives
□ Tax expenditures		State and local budgets
(individual)		State and local taxes
🗆 Tax rates		Tax-exempt bonds
Unemployment taxes and		
compensation		

# FOR TPC AND URBAN PUBLICATIONS

ADOLESCENTS AND     YOUTH	ECONOMIC     GROWTH AND	FINANCE     Multifamily finance	HOUSING AND     HOUSING
□ Delinquency and crime	PRODUCTIVITY	$\Box$ Single-family finance	FINANCE
□ Economic well-being	$\Box$ Fiscal policy		□ Affordability
5	$\Box$ Labor force		2
Employment			☐ Affordable housing
□ Foster care			□ Agency securitization
□ Neighborhoods and	□ Monetary policy and the Federal Reserve	Community-based	Credit availability
youth			□ Federal programs and
volunteering	Public and private investment	□ Disability and long- term care	policies
	$\Box$ Tracking the economy	$\Box$ Federal health care	
$\Box$ Sexual attitudes and		reform	☐ Homeownership
behavior		$\Box$ Health care delivery	$\Box$ Housing and the
Solicitor		and payment	economy
	□ Early childhood	$\Box$ Health care spending,	□ Housing finance
Economic well-being	education	access, and utilization	$\Box$ Housing markets and
$\Box$ Family care and	□ Education reform/No	of care	choice
support	Child Left Behind	$\Box$ Health care systems	☐ Multifamily housing
$\Box$ Health insurance	□ Elementary/secondary	and HMOs	$\square$ Nonagency
$\Box$ Health insurance and	schools	$\Box$ Health insurance	securitization
Medicare	□ Employment and	$\Box$ Hospitals and	$\Box$ Section 8 vouchers
□ Long-term care	education	physicians	and mobility
□ Older workers	□ Financial capability	$\Box$ Long-term care	
□ Retirement/pensions	□ Higher education	□ Maternal and child	□ IMMIGRANTS AND
□ Social Security	$\Box$ Job training and	health	IMMIGRATION
,	apprenticeships	Medicaid and CHIP	□ Benefits and services
	Performance	Medicare	$\Box$ Children, families, and
Child care	evaluations	☐ Medical quality, injury,	communities
Child welfare	□ School finance	and malpractice	Demographics and
□ Children's health and	□ School-based	Private insurance	trends
development	partnerships and	Public health	Immigration policy
Economic well-being	services	□ Social determinants of	□ Integration
Foster care	□ Secondary education	health	Workers and the
Head Start and	□ Teachers	□ State Children's Health	economy
elementary education	□ Vouchers	Insurance Program	
	Workforce	□ State health care	
	development, training,	reform	WEALTH
$\Box$ Corrections, reentry,	and opportunity		□ Asset and debts
and community		□ Vulnerable populations	Employment and
supervision			income data
$\Box$ Courts and sentencing	Child support		$\Box$ Financial products and
□ Crime and justice	□ Economic well-being		services
statistics	□ Family and household		
□ Forensic science	data		
☐ Human trafficking	□ Family planning		
□ Juvenile delinquency	□ Family structure		□ Volatility
and youth gangs	□ Family violence		□ Wages and nonwage
□ Policing and crime	□ Father involvement		compensation
prevention	Low-income working		
$\Box$ Victims of crime	families		
	Derenting		

			1
<ul> <li>INTERNATIONAL DEVELOPMENT</li> <li>International civil society and democratic institutions</li> <li>International housing and land markets</li> <li>International municipal and intergovernmental finance</li> <li>International public administration and local government</li> <li>International public administration and local government</li> <li>International social sector reform</li> <li>International taxation</li> <li>International urban development and the environment</li> <li>JOB MARKET AND LABOR FORCE</li> <li>Disabilities and employment</li> <li>Earned income tax credit</li> <li>Employment and income data</li> <li>Low-wage workers</li> <li>Public service/subsidized employment</li> <li>Subsidized employment</li> <li>Unemployment insurance</li> <li>Wages and nonwage compensation</li> </ul>	<ul> <li>NEIGHBORHOODS, CITIES, AND METROS</li> <li>Arts and culture</li> <li>Economic development</li> <li>Federal urban policies</li> <li>Infrastructure</li> <li>Job opportunities</li> <li>Mobility and transportation</li> <li>Neighborhood indicators</li> <li>Neighborhoods and community-building</li> <li>NONPROFITS AND PHILANTHROPY</li> <li>Advocacy organizations</li> <li>Arts and culture</li> <li>Emerging Issues seminars</li> <li>Foundations and philanthropy</li> <li>Giving and volunteering</li> <li>Human services organizations</li> <li>Inmigrant-serving organizations</li> <li>National Center for Charitable Statistics</li> <li>NCCS community platforms</li> <li>Nonprofit data and statistics</li> <li>Nonprofits and government policy</li> <li>Nonprofits in</li> </ul>	<ul> <li>POVERTY, VULNERABILITY, AND THE SAFETY NET</li> <li>Disability Insurance</li> <li>Earned income tax credits</li> <li>Financial products and services</li> <li>Housing subsidies</li> <li>Hunger and food assistance</li> <li>Low-Income Home Energy Assistance Program (LIHEAP)</li> <li>Low-income working families</li> <li>Poverty</li> <li>Refundable tax credits</li> <li>School lunch/breakfast</li> <li>Social Security</li> <li>State programs, budgets</li> <li>Supplemental Nutrition Assistance Program (SNAP)</li> <li>Supplemental Security Infants, and Children (WIC)</li> <li>Supplemental Security Income (SSI)</li> <li>Temporary Assistance for Needy Families (TANF)</li> <li>Unemployment insurance</li> <li>Welfare and safety net programs</li> </ul>	<ul> <li>RACE, ETHNICITY, AND GENDER</li> <li>Affirmative action</li> <li>Civil rights laws and regulations</li> <li>Gender disparities</li> <li>Racial and ethnic disparities</li> <li>Racial segregation</li> <li>TAXES AND BUDGET</li> <li>Individual Taxes</li> <li>Business Taxes</li> <li>Federal Budget and the Economy</li> <li>Campaigns, Proposals, and Reforms</li> <li>State and Local Issues</li> </ul>
<ul> <li>Subsidized employment</li> <li>Unemployment</li> <li>Unemployment insurance</li> <li>Wages and nonwage</li> </ul>	<ul> <li>platforms</li> <li>Nonprofit data and statistics</li> <li>Nonprofits and government policy</li> </ul>	for Needy Families (TANF) Unemployment insurance Welfare and safety net	