ACKNOWLEDGEMENTS

This Report reflects a great deal of effort by virtually the entire professional staff of the Office of Tax Policy. It is therefore impossible to acknowledge properly all the individual contributions to a truly team effort. The names of those who contributed are listed on the next page.

A few contributions require special mention, however. Deputy Assistant Secretaries Glenn Hubbard and Harvey Rosen have drafted, edited, and discussed the substance and the structure of the Report with our staff and us through countless hours and many drafts. Eric Zolt, while Deputy Tax Legislative Counsel, shouldered the enormous burden of creating and synthesizing the initial drafts and has remained a major contributor to the Report even after assuming his new duties in Europe. James Mackie of the Office of Tax Analysis staff made major contributions to the economic analyses presented in the Report. Anne Alstott, an Attorney-Advisor in the Office of Tax Legislative Counsel, spent untold hours analyzing unresolved issues, synthesizing the many comments and transforming drafts into publishable text.

Production of a document of this size and complexity requires the assistance of a talented staff combining word-processing knowledge, editorial care, and infinite patience. For all this, we gratefully acknowledge the contributions of Rudie Slaughter, Ros Baker, Jacqueline Fritsch, and Peggy McConkey.

Finally, we thank our colleagues in the Treasury Department who reviewed our work and assisted us with their comments.

January 1992

Kenneth W. Gideon
Michael J. Graetz

Office of Tax Analysis

B.K. Atrostic
Gerald Auten
Edith Brashares
David Brazell
James Cilke
Paul Dobbins
James Dutrow
Lowell Dworin
Mordecai Feinberg
Marcia Field
Geraldine Gerardi
Robert Gillette
Tracy Gomes
Harry Grubert
David Joulfaian
Michael Kaufman
John Linton
James Mackie
Michael McDonald
Hudson Milner
Susan Nelson
Scott Newlon
James Nunns
William Randolph
Donald Rousslang
Gerald Silverstein
Jerry Tempalski
William Trautman
David Weiner
David Wentworth
Les Whitaker
Gordon Wilson
Roy Wyscarver
Robert Yuskavage
Seymour Fiekowsky
Sally Wallace

Tax Legislative Counsel

Anne Alstott
Jose Berra
Evelyn Brody
Andrew Dubroff
Heidi Ebel
Hal Gann
Larry Garrett
Terrill Hyde
Terry Jacobs
Jud Kelley
Joan Leonard
James Miller
Barksdale Penick
Roy Strowd
Kathleen Ferrell
Gregory Marich
Robert Scarborough
Robert Wootton
Eric Zolt

International Tax Counsel

Charles Cope
Emily McMahon
Philip Morrison
Marlin Risinger
Rom Watson
Peter Barnes

Benefits Tax Counsel

Catherine Creech
Kurt Lawson
Evelyn Petschek
Tom Terry
Richard Shea

On detail from the Congressional Research Service

Jane Gravelle