Studying the Elasticity of Taxable Income and Its Functional Form from the Taxpayer Compliance Perspective

Binh Thanh Nguyen

Dissertation submitted to the faculty of the Virginia Polytechnic Institute and State University in partial fulfillment of the requirements for the degree of

Doctor of Philosophy
In
Economics

Nicolaus Tideman, Chair
Sheryl Ball
Suqin Ge
Amoz Kats

May 5\textsuperscript{th}, 2010
Blacksburg, VA

Keywords: elasticity of taxable income, functional form
Dear Binh,

I definitely give you my permission.  I am anxious to read your paper!

Best wishes,

Alan Plumley
IRS € RAS € Office of Research
(202) 874-0508
Hi Alan,


In my dissertation paper, I have used your data set to regress log (NetIncome) against log (net-of-tax rate) and other non-tax variables to estimate the elasticity of taxable income. Fortunately, I have obtained some empirical results.

It is the policy of my university that students should have author permissions for data using in their dissertation/thesis to be published on the University website. Therefore I would ask your permission to use your data set in my dissertation and its electronic version, which will be published on the University website.

I appreciate your permission.

Binh Nguyen
Department of Economics
3025 Pamplin Hall (0316)
Virginia Tech
Blacksburg, VA, 24061
Tel: 540-808-9184