Peer Review Plan

Preliminary Title: Federal Tax Policies and Rural America

Type of Report
(ERR, EIB, EB)   EIB

[X]   Influential Scientific Information

Agency: Economic Research Service   [ ]   Highly Influential Scientific Assessment
USDA

Agency Contact: Elise Golan, egolan@ers.usda.gov

Subject of Review: The Federal tax code has increasingly been used as a tool for achieving various social policy objectives. This has primarily involved the enactment of new and or the expansion of existing income tax credits, especially refundable tax credits. The objective of this research is to identify and describe significant changes in Federal tax policies and to determine their implications for rural households. Internal Revenue Service Individual Income Tax zip code and related data are matched to Rural-Urban Commuting Area codes (RUCA) to differentiate rural and urban households. These data are used to examine the impact of the most recent expansions to income tax credit programs on rural and urban households.

Purpose of Review: The purpose of the review is to ensure the high-quality of the economic analysis, transparent explanation of methods, objective interpretation of results, and effective communication to the intended audience.

Type of Review: [ ]   Panel Review   [X]   Individual Reviewers

[ ]   Alternative Process (Briefly Explain):

Timing of Review (Est.):   Start: 10/04/10   End: 01/28/11   Completed: 01/28/11

Number of Reviewers: [ ]   3 or fewer   [X]   4 to 10   [ ]   More than 10

Primary Disciplines/Types of Expertise Needed for Review: Economists

Reviewers selected by: [X]   Agency   [ ]   Designated Outside Organization

Organization's Name:

Opportunities for Public Comment?   [ ]   Yes   [X]   No

    If yes, briefly state how and when these opportunities will be provided:
    How:
    When:

Peer Reviewers Provided with Public Comments?   [ ]   Yes   [X]   No

Public Nominations Requested for Review Panel?   [ ]   Yes   [X]   No