

Peer Review Plan

Preliminary Title: Federal Tax Policies and Farm Households
Type of Report (ERR, EIB, EB) EIB
 Influential Scientific Information
Agency: Economic Research Service Highly Influential Scientific Assessment
USDA
Agency Contact: Elise Golan, egolan@ers.usda.gov

Subject of Review: Significant changes in Federal individual income and estate and gift tax policies have occurred over the last decade. Since the Federal individual income tax imposes the largest tax burden on the broadest group of farmers and the Federal estate tax can affect the ability to transfer the farm business to the next generation, changes in these two taxes are of considerable importance to the farm community. A number of the important changes to Federal income and estate and gift tax policies are scheduled to expire in 2010. Modifications in tax policies not only affect the financial well-being of farm households but also the number and size of farms, their organizational structure, and their use of land, labor, and capital inputs. This report examines the most significant changes in Federal individual income and estate and gift tax policies that have occurred during the decade.

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 Individual Reviewers
 Alternative Process (Briefly Explain):

Timing of Review (Est.): Start: 2/24/09 End: 3/19/09 Completed: 3/30/09

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

Primary Disciplines/Types of Expertise Needed for Review: Economists

Reviewers selected by: Agency Designated Outside Organization
Organization's Name:

Opportunities for Public Comment? Yes No
If yes, briefly state how and when these opportunities will be provided:
How:
When:

Peer Reviewers Provided with Public Comments? Yes No
Public Nominations Requested for Review Panel? Yes No