Selected Bibliography

Selected Bibliography[1]

Aaron, Henry J. and Alicia H. Munnell. (1992). "Reassessing the Role for Wealth Transfer Taxes." National Tax Journal, 45: 119-143.

Adams, James D. (1980). "Personal Wealth Transfers." Quarterly Journal of Economics, 95: 159-179.

Allen, Michael P. (1980). "The Perpetuation of Wealth: A Simulation Model." Pp. 139-158 in Modeling the Distribution and Intergenerational Transmission of Wealth, edited by James D. Smith. Chicago: University of Chicago Press.

Armstrong, Arthur A. and Ronald R. St. John. (1986). "Estate Planning Overview: Federal Estate and Gift Taxes, Past, Present and Future." Taxes, 64: 634-653.

Auten, Gerald and David Joulfaian. (1993). "Charitable Contributions and Intergenerational Transfers." Office of Tax Analysis, U.S. Department of Treasury, mimeo.

Avery, Robert B. and Arthur B. Kennickell. (1991). "Household Saving in the U. S." Review of Income and Wealth, 37(4): 409-432.

Barlow, Robin, Harvey E. Brazer, and James N. Morgan. (1966). Economic Behavior of the Affluent. Washington, D.C.: The Brookings Institution.

Barthold, Thomas A. and Takatoshi Ito. (1991). "Bequest Taxes and Accumulation of Household Wealth: U.S.-Japan Comparison." Working Paper no. 3692. Cambridge, MA: National Bureau of Economic Research.

Bernheim, B. Douglas. (1986). "Does the Estate Tax Raise Revenue?" Working Paper No. 2087. Cambridge, MA: National Bureau of Economic Research.

Bevan, D.L. (1979). "Inheritance and the Distribution of Wealth." Economica, 46: 381-402.

Blinder, Alan S. (1973). "A Model of Inherited Wealth." Ouraterly Journal of Economics, 87: 608-626.

_________. (1976). "Inequality and Mobility in the Distribution of Wealth." Kyklos, 29: 607-638.

Boskin, Michael J. (1975). "Estate Taxation and Charitable Bequests." Journal of Public Economics, 5: 27-56.

Brittain, John A. (1978). Inheritance and the Inequality of Material Wealth. Washington, D.C.: The Brookings Institution.

[1] These references are intended to supplement those associated with each of the papers in this volume. Thus, with a few exceptions, works cited elsewhere are not included here.

Canterbery, E. Ray, and E. Joe Nosari. (1985). "The Forbes Four Hundred: The Determinants of Super-Wealth." Southern Economic Journal, 51: 1073-1983.

Cartter, A.M. (1953, August). "A New Method of Relating British Capital Ownership and Estate Duty Liability to Income Groups," Economica.

Chester, Ronald. (1982). Inheritance, Wealth, and Society. Bloomington: Indiana University Press.

Daniels, G.W. and H. Campion. (1936). The Distribution of National Capital. Manchester: Manchester University Press.

Davies, James B. (1982). "Relative Impact of Inheritance and Other Factors on Economic Inequality." Quarterly Journal of Economics, 97: 471-498.

Dobris, Joel C. (1985). "A Brief for the Abolition of All Transfer Taxes." Syracuse Law Review, 35.

Dukeminer, Jesse, and Stanley M. Johanson. (1984). Wills, Trusts and Estates. Boston: Little, Brown.

Dunham, Allison. (1962). "The Method, Process and Frequency of Wealth Transmission at Death." University of Chicago Law Review, 30: 241-285.

Dublin, Louis I., Alfred J. Lotka, and Mortimer Spiegelman. (1949). Length of Life; A Study of the Life Table, New York: The Ronald Press.

Economica. (1965). "The Economics of Inheritance." [special edition] 46: 327-439.

Graetz, Michael. (1983). "To Praise the Estate Tax, Not to Bury It." Yale Law Journal, 93.

Greenwood, Daphne. (1981). "A Method of Estimating the Distribution of Wealth Among American Families." 1981 American Statistical Association Proceedings, Section on Survey Research Methods, 472-475.

Gutman, Harry L. (1982). "Federal Wealth Transfer Taxes After the Economic Recovery Tax Act of 1981." National Tax Journal, 35: 253-268.

_________. (1983). "Reforming Federal Wealth Transfer Taxes After ERTA." Virginia Law Review, 69(7): 1183-1272.

Harris, W. J. and K. A. Lake. (1906, December). "Estimates of the Realizable Wealth of the United Kingdom Based Mostly on Estate Duty Returns." Journal of the Royal Statistical Society, pp. 709-32.

Harriss, C. Lowell. (1949, December). "Wealth Estimates as Affected by Audit of Estate Tax Returns." National Tax Journal, pp. 316-333.

Holmes, Geroge K. (1894). "Computation of the Values of the Wealth in Existence." Biennial Report of the American Statistical Association, 28, 75-81.

Holtz-Eakin, Douglas, David Joulfaian, and Harvey Rosen. (1993, May). "The Carnegie Conjecture: Some Empirical Evidence." The Quarterly Journal of Economics, pp. 413-435.

Jantscher, Gerald R. (1967). Trusts and Estate Taxation, Washington, D.C.: The Brookings Institution.

Joulfaian, David. (1993). "The Distribution and Division of of Bequests: Evidence from the Collation Study." Office of Tax Analysis, U.S. Department of the Treasury, mimeo.

Kelley, Jonathan. (1978). "Wealth and Family Background in the Occupational Career: Theory and Cross-Cultural Data." British Journal of Sociology, 29: 94-109.

Kennickell, Arthur B. and Janice Shack-Marquez. (1992). "Changes in Family Finances from 1983 to 1989: Evidence from the Survey of Consumer Finances." Federal Reserve Bulletin, Board of Governors of the Federal Reserve System, 78(1): 1-18.

Kennickell, Arthur B. and R. Louise Woodburn. (1992). "Methodological Issues in the Estimation of the Distribution of Household Net Worth: Results From the 1989 Survey of Consumer Finances." Federal Reserve Board Working Paper.

Kent, Calvin A. (1974). Death Taxation in the American States. Vermillion, SD: University of South Dakota Press.

Kitagawa, Evelyn M., and Philip M. Hauser. (1973). Differential Mortality in the United States: A Study in Socioeconomic Epidemiology. Massachusetts: Harvard University Press.

Knibbs, G. H. (1918). The Private Wealth of Australia and its Growth. Melborne: McCarron, Bird and Co.

Kolko, Gabriel. (1962). Wealth and Power in America. New York: Praeger.

Kotlikoff, Laurence J. (1988). "Intergenerational Transfers and Savings." Journal of Economic Perspectives, 2(2): 41-58.

Latner, John P. (1979). "Household Bequest Behavior and the National Distribution of Wealth." Review of Economic Studies, 46: 467-483.

____________. (1979). "Household Bequests, Perfect Expectations, and the National Distribution of Wealth." Econometrica, 47: 1175-1193.

Lampman, Robert J. (1962). The Share of Top Wealthholders in National Wealth, 1922-56. New Jersey: Princeton University Press.

Langly, Kathleen. (1950, December). "The Distribution of Capital in Private Hands in 1936-1938 and 1946-1947." Bulletin of the Oxford University Institute of Statistics.

Langly, Kathleen. (1954, January). "The Distribution of Private Capital, 1950-51," Bulletin of the Oxford University Institute of Statistics.

Lydall, H.F. and D.G. Tipping. (1961, January). "The Distribution of Personal Wealth in Britain." Bulletin of the Oxford University Institute of Statistics.

Mallet, Bernard. (1908, March). "A Method of Estimating Capital Wealth from Estate Duty Statistics." Journal of the Royal Statistical Society, pp. 65-84.

McCubbin, Janet. (1987). "Improving Wealth Estimates Derived from Estate Tax Data." Statistics of Income and Related Administrative Record Research: 1986-1987. Washington, D.C.: Government Printing Office.

Menchik, Paul L. (1991). "Economic Status as a determinant of Mortality Among Nonwhite and White Older Males: or, Does Poverty Kill?" Institute for Research on Poverty, Discussion Paper no. 936-91.

________. (1979). "Intergenerational Transmission of Inequality: An Empirical Study of Wealth Mobility." Economica, 46: 349-362.

________. (1980). "Primogeniture, Equal Sharing, and the U.S. Distribution of Wealth." Quarterly Journal of Economics, 94: 299-316.

________. (1980). "The Importance of Material Inheritance: The Financial Link Between Generations." Pp. 159-185 in Modelling the Distribution and Intergenerational Transmission of Wealth, edited by James D Smith. Chicago: University of Chicago Press.

Mendershausen, Horst. (1956). "The Pattern of Estate Tax Wealth." in A Study of Savings in the United States Vol. III, edited by Raymond W. Goldsmith, Dorothy S. Brady, and Horst Mendershausen. Princeton: Princeton University Press.

Modigliani, Franco. (1988). "The Role of Intergenerational Transfers and Life-Cycle Savings in the Accumulation of Wealth." Journal of Economic Perspectives, 2(2): 15-40.

Moriyama, I.M. and L Guralnick. (1955). "Occupational and Social Class Differences in Mortality." Trends and Differentials in Mortality, Proceedings of the 1955 Annual Conference, Milbank Memorial Fund.

Munnell, Alicia H. with C. Nicole Ernsberger. (1988, November-December). "Wealth Transfer Taxation: The Relative role for Estate and Income Taxes." New England Economic Review, pp. 3-28.

Musgrave, John. (1986). Fixed Reproducible Tangible Wealth in the United States, 1925-1985. Washington, D.C.: Government Printing Office.

________. (1987 to present). "Fixed Reproducible Tangible Wealth in the United States." Survey of Current Business August.

Musgrave, Richard A. (1985). "Death and Taxes." Pp 149-55 in Public Sector and Political Economy Today, edited by Horst Hanusch, Karl W. Roskamp, and Jack Wiseman. Stuttgart: Gustav Fischer Verlag.

Oulton, Nicholas. (1976). "Inheritance and the Distribution of Wealth." Oxford Economic Papers, 28: 86-101.

Peckman, Joseph A. (1987). Federal Tax Policy. 5th ed. Washington, D.C.: The Brookings Institution.

Projector, Dorothy S. (1964, March). "Survey of Financial Characteristics of Consumers." Federal Reserve Bulletin.

J.R.S. Revell. (1962, March). "Assets and Age." Bulletin of the Oxford University Institute of Statistics.

Rosenfeld, Jeffrey P. (1979). "Old Age, New Beneficiaries: Kinship, Friendship, and (Dis)inheritance." Sociology and Social Research, 64: 86-98.

____________. (1982). "Disinheritance and Will Contests." Marriage and Family Review, 5: 75-86.

Shoup, Carl S. (1966). Federal Estate and Gift Taxes. Washington, D.C.: The Brookings Institution.

Smith, James D. ed. (1975). The Personal Distribution of Income and Wealth. New York: National Bureau of Economic Research.

Smith, James D. (1984, December). "Trends in the Concentration of Personal Wealth in the United States 1958-1976." Review of Income and Wealth, 30(4): 419-28.

Smith, James D. and Stephen D. Franklin. (1974, May). "The Concentration of Personal Wealth, 1922-1969." The American Economic Review, 64(2): 162-167.

Smith, James D., and Guy H. Orcutt. (1980). "The Intergererational Transmission of Wealth: Does Family Size Matter?" Pp. 273-288 in Modeling the Distribution and Intergenerational Transmission of Wealth, edited by James D. Smith. Chicago: University of Chicago Press.

Wolff, Edward N. (1981, March). "The Accumulation of Household Wealth Over the Life-Cycle: A Microdata Analysis." Review of Income and Wealth, 27(1): 75-96.

__________. (1989, March). "Trends in Aggregate Household Wealth in the U.S., 1900-1983." Review of Income and Wealth, 35(1): 1-29.

Yeracaris, Constantine A. (1955, December). "Differential Mortality, General and Cause Specific in Buffalo, 1934-41," Journal of the American Statistical Association.