

Index

- accuracy-related penalty, 70, 80–81, 172, 196, 203
 Advance Earned Income Tax Credit, 36–42,
 44–45, 69, 142, 151, 155
 Alston, Philip, 205–7, 212
 Alstott, Anne, 28, 30–31
 Annual Filing Season Program, 63
- Bird-Pollan, Jennifer, 216
 Book, Leslie, 57–58, 139
- Canada
 Canada Child Benefit (CCB), 97–109, 118,
 134, 136, 138, 142, 149, 151, 154, 168, 171–72
 Canada Child Tax Benefit (CCTB), 97, 100,
 103, 106, 136, 138
 shared custody, 103, 107, 138–39
 Taxpayers’ Ombudsman, 104, 135
 Working Income Tax Benefit (WITB),
 96–109, 118, 121, 126, 151, 168
 Center for Economic Progress, 44–45, 143,
 152–53
 Center on Budget and Policy Priorities, 95,
 207, 213
 Child Poverty Action Group (CPAG), 93,
 134–35
 Clinton, Bill, 15–16, 18–19, 28, 118
- debt indicator, 70, 72
 dignity, 6, 117, 121, 205, 214–15
 due diligence requirement, 17, 58–59, 67
 Dwyer, Gregory, 91–92, 95
- Edin, Kathryn, 32, 213, 215
 EITC ban, 17, 77, 81–82, 196
 Epley, Nicholas, 115
- Family Assistance Plan, 6
 forced savings, 40, 145, 152
 Ford, Gerald, 8, 10–11
 Forman, Jonathan Barry, 163
 Free File Alliance, 26, 54
 Friedman, Milton, 5–6, 27–28, 214–15
- Gillezeau, Rob, 105
 Gneezy, Ayelet, 115
 Goldin, Jacob, 174
 Greene, Sara Sternberg, 35, 43, 47, 117
- Halpern-Meeekin, Sarah, 32–33, 35, 41, 43–44,
 47, 66, 118, 121–22, 144, 151
 Hatfield, Michael, 75, 149, 160
 Holt, Steve, 28, 42–43, 166
- injured spouse allocation, 178–82
- Jones, Damon, 34, 40
- Križ, Katrin, 32
- levy, 182, 188–91, 195, 202
 Lipman, Francine, 66
 Long, Russell, 6–9, 15, 118–19, 204, 217
Lopez case, 76–77, 81, 94
Loving case, 62
- Marr, Chuck, 207
 Milligan, Kevin, 104–5, 121–22, 129
- Nassau, Robert, 96
 National Commission on Children, 18–19,
 209–10, 219

- National Consumer Law Center, 62, 69, 147, 199–200
 negative income tax, 5, 12, 27–28, 214
 New Zealand
 principal caregiver, 86, 88–90
 shared custody, 89
 Working for Families Tax Credits, 84–96, 107, 134–35, 142, 151, 154
- Obama, Barack, 40, 42, 126
 offset bypass refund (OBR), 178, 180–82
 Olson, Nina, 74, 122
 administrative costs of EITC, 29–30
 proposals to reform EITC, 124–25, 139, 200–1
 proposed agency reforms, 217–18
 return preparer regulation, 60–61, 148
 Organisation for Economic Co-Operation and Development, 83–84, 131
 overwithholding, 26, 33–34, 75, 122
- pay-as-you-earn, 75, 159–61
 Preparer Tax Identification Number, 61–63
 Protecting Americans from Tax Hikes Act of 2015, 74, 76, 81, 128, 158–59
- Rainy Day Savings proposal, 43
 Reagan, Ronald, 13–14, 18, 119, 209, 219
 refund anticipation checks (RACs), 67–71, 147–48
 refund anticipation loans (RALs), 36, 67–73, 128, 147–48
 Reid, T.R., 160
 return preparer review, 61, 71
 Revenue Act of 1978, 11, 36
 Robson, Jennifer, 105
- Shaefer, Luke, 213, 215
 shared custody, 137–40, 172
 Sheffrin, Steven, 118
Smyth case, 56–57
- Social Security Disability Insurance (SSDI), 41, 166–67, 189, 212
 Soled, Jay, 58, 94–95
Sorenson case, 182–86, 198–99
 Speer, Sean, 105
 St. John, Susan, 92–93, 96
 stigma, 27–28, 32, 40
 reducing, 30, 39, 121–22, 144, 217
 Supplemental Nutrition Assistance Program (SNAP), 30, 156, 172, 200–1, 212–13
 administration of, 25–26, 140, 147, 165
 recoupment of benefits, 156, 188, 191–93, 196
 Supplemental Security Income (SSI), 25, 30, 156, 189, 191, 194–96, 212
 recoupment of benefits, 197
 Sykes, Jennifer, 32, 34, 41, 47, 144
- Tach, Laura, 32, 118, 121–22
 Tahk, Susannah Camic, 31
 Tax Court, Canada, 106, 138–39
 Tax Court, United States, 17, 47, 56, 76–80, 218
 Tax Cuts and Jobs Act of 2017, 21, 23, 122–23, 131, 170, 204–11
 Tax Policy Center, 119, 210–11
 Tax Reduction Act of 1975, 10–11
 Taxpayer Relief Act of 1997, 17, 19
 Temporary Assistance for Needy Families (TANF), 25–26, 30, 34, 140, 156, 165, 212
 Thomas, Kathleen DeLaney, 58, 94–95, 161
 Treasury Department Circular 230, 60, 62
- universal basic income, 214–15
- Volunteer Income Tax Assistance (VITA), 64, 148–49
- work bonus plan, 7–9, 204
- Zelenak, Lawrence, 28, 30–31, 112, 216
 Zelizer, Viviana, 115–17