

Jill Lepore, "Tax Time: Why we pay," *The New Yorker*, November 26, 2012.

### **A Note about Sources**

*N.B. For readers who'd like to read more, or who are undertaking their own research, here is a select bibliography of my sources for this piece. As with all the bibliographies for New Yorker essays that I post on my Harvard faculty website, this brief discussion mentions a good number of works consulted but it's neither an exhaustive inventory of my sources nor a survey of the scholarship in a given field. Instead, I've listed works I found most useful or especially provocative. I have generally only included manuscripts, journal and magazine articles, and books; I haven't listed interviews here at all; I've not included things like newspapers, advertisements, patents, legislation, and policy statements; and I've generally left out citations from specialized bodies of literature in fields like medicine and law. A last caveat: these brief bibliographies are all frozen in time: I do not update them, and they therefore don't include anything written on these subjects after the date on which my essay was published.*

Below are a few notable studies on the history of taxation. Ratner, *Taxation and Democracy*, is the most influential single work. Brownlee, *Federal Taxation*, is the best brief history of the entire era of American history and includes, as an appendix, an exceptionally helpful discussion of the historiography. The collection of essays edited by Brownlee, *Funding the Modern American State*, explores taxes and finance since 1941, casting much light on the contemporary fiscal crisis. Zelizer, *Taxing America*, and Michelmore, *Tax and Spend*, are excellent book-length studies of the history of tax policy in the twentieth century. The journal articles by Martin and Linder recount efforts to repeal the income tax. Slemrod and Bakija, *Taxing Ourselves*, is a very useful guide to the current debate. My chief primary sources for this essay, which are not listed here, were newspaper reports, congressional hearings, the published writings of Robert B. Dresser, and the papers of the American Taxpayers Association in the University of Iowa Right Wing Collection, available on microfilm.

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