

README for “The Costs of Corporate Tax Complexity” Replication Package

This research was conducted while the author worked as an unpaid contractor in the Office of Tax Analysis in the US Treasury and in the IRS Office of Research, Analysis, and Statistics. As a result, micro data is not available for public disclosure. This README describes the contents of the published replication package. A private replication package has been prepared and stored on Treasury servers and is available to researchers with permission to work with the data.

The Open ICPSR Project ID for this code base is openicpsr-119153.

For more information, please contact Eric Zwick (ezwick@chicagobooth.edu)
To access the internal replication package,¹ please contact Eric Zwick (ezwick@chicagobooth.edu), John Guyton (John.Guyton@irs.gov), or Curtis Carlson (Curtis.Carlson@treasury.gov), who supervised this project.

1 Files Included

The replication package contains:

1. This README.pdf
2. Four Stata dofiles: `master.do`, `make_accountants.do`, `draft_accountants.do`, `appendix_accountants.do`
3. Three R programs: `make_accountants.R`, `draft_accountants.R`, `appendix_accountants.R`

2 Code

Start with `master.do`, which is the parent dofile. Running this dofile will build the analysis datasets and reproduce all figures and tables from the paper. This dofile also organizes the other programs.

Each child dofile or R file is structured as a set of programs with a main program at the bottom that calls the programs in order.

`make_accountants.do` – Builds main analysis data sets. Defines key analysis variables.

¹Named AEJPOL-Zwick-119153-rep-package.zip

`draft_accountants.do` – Produces all figures and tables that use private micro data.

`appendix_accountants.do` – Produces additional appendix exhibits that use private micro data.

`make_accountants.R` – Produces input data sets for internal Stata analysis, was necessary to transition from old R environment to a new Stata environment.

`draft_accountants.R` – Produces final main text graphs using collapsed data in external environment.

`appendix_accountants.R` – Produces final appendix graphs using collapsed data in external environment and additional appendix exhibits in the internal environment.

3 Data

All data are stored on Treasury servers and available to researchers with permission to work with it. Legacy build code from discontinued data environments is also available in the internal replication package.