

**Federation of
Tax Administrators**

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**MARYLAND AND WISCONSIN
WIN FTA AWARD FOR OUTSTANDING RESEARCH**

(Washington , D. C., April 7, 2011) The Federation of Tax Administrators announced today that judges named a tie in the 2011 FTA Award for Outstanding Research and Analysis. Entries from Maryland and Wisconsin each were deemed to be winners. Both studies took unique approaches to solve analytical problems facing state researchers. Every state can learn from both of these studies.

Presentation of the awards will take place during the [FTA Annual Meeting](#), June 12-15 in Omaha. The winners have also been invited to make a presentation at the annual FTA Revenue Estimating & Tax Research Conference, October 16-19 in Charleston, WV.

[The Comptroller of Maryland](#) won for its corporate reporting requirement and combined reporting study. Faced with legislation requiring onerous and complicated reporting requirements, the Comptroller's office worked with taxpayers and legislators to simplify the requirements while still providing their analysts with the necessary information to fully evaluate the impact of a combined reporting option in the state. The Comptroller's Office was able to document the fiscal impact of combined report including the volatility of corporate tax collections and shifting tax burdens among the various industries. As a result of the study, the Maryland Business Tax Reform Commission was able to fully understand the implications and make an informed recommendation to the legislature.

Judges commented that the study was in "response to a current issue that other states are also facing." It made an "onerous reporting requirement doable" and "could be readily replicated by other states."

[The Wisconsin Department of Revenue](#) won for its pioneering longitudinal data set on property tax incidence. Brad Caruth, an analyst with the Research and Policy Division, exploited data available in the Department's new data warehouse to develop a rich data set utilizing income tax data and IRS informational returns. In addition, he developed a series of ingenious mathematical proofs to enhance the data set deriving mortgage balances, property taxes and imputed rental income. This data set allowed Caruth to make an accurate estimate of the property tax incidence. Future analysis could expand this to determine the incidence of income taxes and other taxes.

Judges noted that the analyst used an "ingenious but straight forward approach that no one has done before." They described it as a "unique approach that other states can take and easily adapt to their needs and taxes."

The entries were judged by an independent panel consisting of Harley Duncan, Managing Director for Washington National Tax, KPMG; Marcia Howard, Executive Director of Federal funds Information for States; and Nicholas Johnson, Vice President for State Fiscal Policy at the Center on Budget and Policy Priorities.

The Federation of Tax Administrators is a nonprofit organization composed of taxation and revenue departments of the fifty states, District of Columbia and New York City. Its mission is to improve the standards and methods of tax administration

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