

Peer Review Plan

Preliminary Title: How Tax Policy Affects Farm Businesses and Households

Type of Report
(ERR, EIB, EB,
TB, SOR,) ERR

Agency: Economic Research Service [X] Influential Scientific Information
USDA [] Highly Influential Scientific Assessment

Agency Contact: Cindy Nickerson, cnickerson@ers.usda.gov

Subject of Review: This report uses published and special tabulation data obtained from the Internal Revenue Service and farm-level data from USDA's Agricultural Resource Management Survey to examine the current tax situation for farm households and to evaluate the importance of various Federal income tax policies. For farm households, the effect of reform will primarily depend upon changes to existing treatment of investment and business income, including several important business deductions.

Purpose of Review: The purpose of the review is to ensure the high-quality of the economic analysis, transparent explanation of methods, objective interpretation of results, and effective communication to the intended audience.

Type of Review: [] Panel Review [X] Individual Reviewers
[] Alternative Process (Briefly Explain):

Timing of Review (Est.): Start: 07/18/17 Completed: 10/30/17

Number of Reviewers: [] 3 or fewer [x] 4 to 10 [] More than 10

Primary Disciplines/Types of Expertise Needed for Review: Economists

Reviewers selected by: [X] Agency [] Designated Outside Organization
Organization's Name:

Opportunities for Public Comment? [] Yes [X] No

If yes, briefly state how and when these opportunities will be provided:

How:

When:

Peer Reviewers Provided with Public Comments? [] Yes [X] No

Public Nominations Requested for Review Panel? [] Yes [X] No