TaxProf Blog

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Top 5 Tax Paper Downloads

There is a bit of movement in this week's list of the **Top 5 Recent Tax Paper Downloads**, with a new paper debuting on the list at #5:

- 1. [1339 Downloads] Taxation Without Representation: The Illegal IRS Rule to Expand Tax Credits Under the PPACA, by Jonathan H. Adler (Case Western) & Michael F. Cannon (Cato Institute)
- 2. [926 Downloads] Top Ten Myths of Medicare, by Richard L. Kaplan (Illinois)
- 3. [303 Downloads] **Does the Taxing Clause Give Congress Unlimited Power?**, by **Erik M. Jensen** (Case Western)
- 4. [194 Downloads] International Tax Competition and Coordination, by Michael Keen (International Monetary Fund) & Kai A. Konrad (Max Planck Institute for Tax Law and Public Finance)
- 5. [172 Downloads] Gift Tax Completion and Retained Powers, by Bridget J. Crawford (Pace)