The book is the outcome of the research of a task force on Taxation of the Initiative for Policy Dialogue (IPD) at Columbia University, directed by Roger H. Gordon and Joseph E. Stiglitz. IPD is a global network of over 250 economists, researchers, and practitioners committed to furthering understanding of the development process.

In addition to the contributing authors, we gratefully acknowledge the dedication of IDP staff members Lauren Anderson, Sarah Green, Shana Hofstetter, Ariel Schwartz, Farah Siddique, and Sylvia Wu, who helped coordinate the research and ultimate production of this book. Our thanks also to IPD intern Emily-Anne Patt.

We thank Bridget Flannery-McCoy, Ron Harris, Marina Petrova, and Myles Thompson at Columbia University Press for bringing this book into publication.

Finally, we are most grateful to The John T. and Catherine D. MacArthur Foundation for funding the meeting of the IPD Task Force on Taxation, out of which this book was conceived.