

Angelini, James (Associate Professor)

Refereed Journal Articles

Journal Article, Academic Journal

Angelini, J., Feng, N. C. (2018). The Effect of Deduction Phaseout on Charitable Giving. *Tax Notes/Tax Analysts*, 158(5), p. 631-639.

Angelini, J., Davenport, S. A. Defining Wealth (Inconsistently) in the Tax Code. *CPA Journal*(October 2017). <https://www.cpajournal.com/2017/10/19/defining-wealth-inconsistently-tax-code/>

Feng, N. C., Angelini, J. (2016). The Effect of Economic Recession on UBI of Nonprofits. *Tax Notes*, 152(11), 1537-1548. www.taxnotes.com/

Angelini, J., Feng, N. C. (2014). How Federal Marginal Tax Rate Changes Affect Municipal Bond Coupon Rates. *State Tax Notes*, 74(8), 457-464.

Angelini, J., Peterson, J. H. (2011). Federal and State Taxation of Domestic Partner Benefits. *State Tax Notes*, 62(6), 377-385.

Angelini, J., Peterson, J. H. Domestic Partner Employee Benefits for Same-Sex and Opposite-Sex Partners in the Era of Same-Sex Marriage: The Massachusetts Experience. *NARBLA - Business Law Review*, 44(Spring 2011). <http://narbla.org/>

Angelini, J., Tuerck, D., Conte, F., Sanchez-Penalver, A. (2008). Business Taxes in Massachusetts: Toward Fundamental Reform. *State Tax Notes*, 49(6), 13.

Angelini, J., Noga, T. (2008). Distortions in Equity Caused by Cost-of-Living Differences. *Tax Notes*, 121(10), 1165-1179.

Angelini, J. (2006). The Tax Accounting Method Maze. *Taxes--the Tax Magazine*, 84(5), 45-48.

Angelini, J., Shaw, L. (2004). The Relation of Electronic Commerce and Sales Taxes: A Consumer Survey. *Journal Of State Taxation*, 22(3), 19-25.

Maletta, M., Anderson, B., Angelini, J. (1999). Instruction, Experience and Initial Knowledge Acquisition: A Study in Taxation. *Journal Of Accounting Education*, 17(4).

Angelini, J., Donabedian, B. (1997). Regional Variations in Tax Expenditures. *State Tax Notes*.

Angelini, J., Hutton, M., Copeland, R. (1994). Potential Adverse Effects of Specialization Within Accounting Firms. *Accounting Horizons*(Fall, 1994).

Angelini, J., Tuerck, D. G., Wright, H. (1994). The Massachusetts Graduated Income Tax: Winners and Losers. *State Tax Notes*, 7(18), 1283-1290.

Angelini, J., Espahbodi, H., Volkert, J. (1993). The Impact of the Stated Interest Rate on Tax Benefits (costs) in Real Estate Installment Sale Transactions. *Journal of the American Taxation Association*(Fall, 1993).

Angelini, J. (1990). Tax Amnesty: The Revenue Potential. *Municipal Finance Journal*, 10(4), 335-350.

Angelini, J. (1987). Federal Tax Amnesty: Some Policy Considerations. *Tax Notes*, 907-911.

Angelini, J., Horvitz, J. (1985). Federal-State Tax Policy Differentials - Why Piggybacking Will Never Work. *Journal of State Taxation*(Summer, 1985), 125-137.

Journal Article, Professional Journal

Angelini, J., Noga, T. (2009). Equity, Cost of Living, and the Internal Revenue Code. *ABA News Quarterly - Section of Taxation*, 28(4), 1-27.

Angelini, J. (1998). Individual Retirement Accounts: A Whole New World. *EA Journal*(July/August 1998).

Angelini, J., Martin, S. (1989). Judicial Trends in Closely Held Business Valuation. *National Public Accountant*, 28-32.

Angelini, J., Matoney, J., Hickox, C. (1988). Covenants Not to Compete and Goodwill. *The Tax Adviser*, 576-580.

Angelini, J. (1987). Federal Tax Amnesty: The Technical Issues. *Taxes*(March, 1987), 194-206.

Angelini, J., Horvitz, J. (1985). Restrictions of New Law on Accrual and Cash Basis Tax Shelters. *The Journal of Taxation of Investments*(Summer, 1985), 285-301.

Other Intellectual Contributions

Newspaper

Angelini, J., Tuerck, D. G. (2008). *Tax Reform? We got tinkering..* Boston, MA: Boston Globe.

Research Report

Angelini, J., Tuerck, D. G. (2015). *The U.S. Corporate Income Tax: A Primer for U.S. Policy Makers.* Boston, MA: Beacon Hill Institute.

Angelini, J., Tuerck, D., Bachman, P., Conte, F. (2013). *The Enterprise Value Tax and the U.S. Economy.* Boston, MA: Beacon Hill Institute.

Angelini, J., O'Brien, Jr, W. F., Tuerck, D. G. (1996). *Tax Credits for Charitable Contributions - Alternatives, Projections and Comparisons.* Boston, MA: Beacon Hill Institute.

Angelini, J., O'Brien, Jr., W. F., Tuerck, D. G. (1995). *Giving Credit Where Credit is Due.* Beacon Hill Institute.

Angelini, J., Tuerck, D. G., Wright, H. R. (1994). *The Graduated Income Tax: Winners and Losers.* Boston, MA: Beacon Hill Institute.

Technical Report

Tuerck, D., Haughton, J., Angelini, J., Barrett, J. (2001). *Cashing in on Cable: Warning Flags for Local Government.*

Presentations

- Angelini, James (Presenter & Author), Peterson, Jason H. (Presenter & Author), NARBLA, "Domestic Partner Employee Benefits for Same-Sex and Opposite-Sex Partners in the Era of Same-Sex Marriage: The Massachusetts Experience," Bentley University, Waltham, MA. (April 2, 2011).
- Angelini, James (Presenter & Author), Peterson, Jason H. (Presenter & Author), SBS Faculty Research Seminar, "Domestic Partner Employee Benefits for Same-Sex and Opposite-Sex Partners in the Era of Same-Sex Marriage: The Massachusetts Experience," Suffolk, Boston. (March 24, 2011).
- Angelini, James (Presenter & Author), Noga, Tracy (Author Only), "An Exploration of Distortions in Horizontal Equity Caused by Cost of Living Differences," Bentley College, Waltham, Massachusetts. (October 2007).
- Angelini, James (Presenter & Author), Copeland, Ronald (Author Only), Donabedian, Bairj (Author Only), AAA Regional Meeting, "Regional Differences in Utilization of the Targeted Jobs Tax Credit for Ex-Felons," American Accounting Association, Kansas City, MO. (April 1996).
- Angelini, James (Author Only), Tuerck, David G. (Presenter & Author), O'Brien, William (Author Only), U.S. Senate Subcommittee on Children and Families, "Tax Credits for Charitable Contributions," United States Senate Labor Committee, Washington, DC. (March 26, 1996).
- Angelini, James (Presenter & Author), "Tax Planning for Troubled Businesses," Turnaround Management Association, Boston. (February 1995).
- Angelini, James (Author Only), Espahbodi, Hasan (Presenter & Author), Volkert, James (Author Only), National Meeting - AAA, "The Impact of the Stated Interest Rate on Tax Benefits (Costs) in Real Estate Installment Sale Transactions," American Accounting Association, San Francisco, CA. (August 1993).
- Angelini, James (Presenter & Author), Copeland, Ronald (Author Only), Hutton, Marguerite (Presenter & Author), Regional Meeting - AAA, "Potential Adverse Effects of Specialization Within Accounting Firms," American Accounting Association, Providence, RI. (April 1993).
- Angelini, James (Presenter & Author), Copeland, Ronald (Author Only), Donabedian, Bairj (Presenter & Author), Regional Meeting - AAA, "Regional Differences in Utilization of the Targeted Jobs Tax Credit for Ex-Felons," American Accounting Association, Providence, RI. (April 1993).
- Angelini, James (Presenter & Author), Copeland, Ronald (Presenter & Author), Donabedian, Bairj (Presenter & Author), "An Empirical Investigation of the Federal Targeted Jobs Tax Credit," Northeastern University Accounting Research Workshop, Boston. (October 1991).
- Angelini, James (Presenter & Author), "The Tax and Financial Implications of Relocation," Institute of Management Accountants. (September 1991).
- Angelini, James (Presenter & Author), "The Tax and Financial Implications of Relocation," New England Relocation Council. (September 1990).

Angelini, James (Discussant), National Tax Education Program, "Discussion Leader," AICPA, Champaign, Illinois. (1987).

Angelini, James (Presenter & Author), "The Effect of the Tax Reform Act on Graduate Students," Graduate Student Association, University of Rhode Island. (February 1987).

Angelini, James (Presenter & Author), National Meeting, "Economic Performance Under the Tax Reform Act of 1984," American Accounting Association, Reno, Nevada. (August 1985).