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Wayne Tarrant* (w.tarrant@wingate.edu), Department of Mathematics, Wingate University, Wingate, NC 28174. *The flat tax in post-communist Europe*. Preliminary report.

Since 1994 sixteen post-communist European nations have adopted some type of the flat tax. In some of these countries the personal and corporate tax rates are identical, while others have differentiation among the rates. Among other issues, we consider GDP growth, tax revenues, Gini coefficients, and sizes of underground economies before and after the adoption of the flat tax. There are major econometric issues to consider when estimating the size of the underground economy, and significant data quality concerns for these formerly Eastern bloc countries. We make comparisons across the different flavors of the flat tax. This is a preliminary report with a series of papers forthcoming. (Received September 10, 2012)