

Contents

- [From the NTA President: Volunteers Needed](#)
- [NTA Spring Gets High Scores](#)
- [Plan Now](#)
- [NTA Membership Profile](#)
- [On the NTA Agenda](#)
- [Welcome New Members](#)
- [Positions Available](#)
- [Your NTA Board and Staff working for You](#)

FROM THE NTA PRESIDENT--Volunteers Needed

The Spring Meetings—both the regular Symposium program and the special State Tax program—covered very topical issues, generated discussion (some said it was the liveliest tax conference they had ever attended), and resulted in strong attendance. I want to thank [John McClelland](#) of the U.S. Treasury's Office of Tax Analysis and [Matthew Murray](#) of the University of Tennessee, and their Program Committees, for organizing the two programs.

In both cases, the programs were developed and organized by NTA volunteers. Their efforts benefited the rest of the NTA membership and, although they had to squeeze time out of their busy schedules to focus on the Spring programs, they enjoyed the opportunity to contribute, meet new people, and help shape the research and discussions.

Volunteering provides opportunities to meet new people, deepen friendships with people you know, learn new issues, try out new skills, give back to an organization, and just have fun. We get caught up in our busy regular routines, but looking back to the past year on New Year's Day, I typically remember the unusual rather than the regular things I did, and often those are a result of a new volunteer activity.

NTA needs volunteers to help with many different activities. In the past, NTA has used informal contacts by the Officers and the Board members to find people to meet the Association's needs. This has resulted in a small group doing most of the work, and not doing all that could be done due to their other commitments. With an organization of over 1,000 members, that informal networking misses a lot of members who have the talent, skills, and also interest to help.

Thus, this is a call for NTA volunteers. It is a call not only for some of your time and talent, but also for your ideas on what the Association could be doing differently with your help.

Several suggestions for possible ad hoc committees (not permanent, but on-going as long as they are serving a need) in the following areas have been suggested:

- Technology (do we have members who can bring the NTA further into the 21st century?)
- 100th Anniversary Planning Committee
- Teaching Tax Policy Committee
- Membership Committee (a student membership subcommittee is planned)
- Ad hoc committee to improve linkage between tax policy research and tax policy decisionmakers
- Ad hoc committee on demystifying revenue forecasting

We will be sending out an NTA Committee Volunteer Form in the next month, but if you have an interest and/or ideas now, send them to me at tom.neubig@ey.com or to natltax@aol.com.

If you have member news you would like to put in the next issue, please send it to NTA by September 10.

I know we have a very talented membership with lots of ideas. Let us know if you are interested in volunteering for any of the proposed committees or one that you might suggest. Enjoy the summer, and I look forward to seeing you in Minneapolis, but hopefully hearing from you in the meantime.

Tom

NTA SPRING GETS HIGH SCORES

On the program evaluations, the Spring Symposium (Tax Policy in Transition) was rated very good to excellent by 90 percent, and the State Tax Program (Mend It or End It: The Case of the State Corporate Income Tax) by 75 percent.

What attendees liked best were the variety and timeliness of the topics and the high quality of the speakers.

PLAN NOW

97TH ANNUAL CONFERENCE ON TAXATION

MINNEAPOLIS NOVEMBER 11-13, 2004 MARRIOTT CITY CENTER

- NTA RATE IS \$110 (+13% tax). RESERVE YOUR ROOM EARLY—CALL 1-800-228-9290 OR 1-612-349-4000 AND MENTION NATIONAL TAX ASSOCIATION ANNUAL CONFERENCE ON TAXATION
- For a “tour” of the Marriott City Center, see <http://marriott.com/property/propertyPage.mi?marshaCode=MSPCC>. Located on South Seventh Street and Nicollet, the hotel is connected to 62 city blocks via skywalk (you never have to worry about the weather!) and to City Center Mall.
- For “what’s going on” in Minneapolis neighborhoods (including Downtown), see <http://www.minneapolis.org/aboutminneapolis/neighborhoods.asp>

Minneapolis Accolades (courtesy of the Greater Minneapolis Convention & Visitors Association)

- Minneapolis was named the “Most Fun City in America” in Money Magazine’s “Best Places to Live”
- Cleanest city in the country according to *Travel+Leisure*
- Named third in *Esquire* magazine’s “Cities That Rock” list
- Third “Most Walkable Community” in the U.S. according to PBS
- University of Wisconsin-Whitewater named Minneapolis the “Most Literate City”
- Second-healthiest city in the country, *ASH* anti-smoking magazine
- Second coolest community for young talent by Next Generation Consulting
- Second best city in the country for running according to *Runner’s World* magazine
- More theater seats per capita than any city other than New York
- Local theaters one of the “most interesting tourist attraction[s] in America,” according to Arthur Frommer
- Population: nearly 60% are aged 34 or younger; 41% have a college degree, and the largest employment category, at 25%, is education, health and social services.
- Minneapolis is an increasingly diverse city, with a reported 87 languages spoken in the Minneapolis public school system.

NTA MEMBERSHIP PROFILE

With responses to the information survey received from a third of NTA members from 41 states and 11 other countries, here's how we look. For details and the form if you need one, see the NETWORK at <http://www.ntanet.org>.

- **Geographic**—Approximately 25% of members are in the Washington DC metropolitan area. The next largest groups are in New York (7.5%), California (6.5%), Massachusetts (4.5%), Pennsylvania (3.9%), and Florida and Illinois (3.4% each). About 6.6% come from outside the U.S. , including Argentina , Belgium , Canada , Chile , Denmark , Germany , Italy , Japan , Portugal , Spain , and Switzerland
- **Education/Training**—Economics tops the list at nearly 67%. Next highest are accounting (13%), public policy(12.5%), and law (11%). The most popular combinations are economics/public policy and accounting/business administration/law. Other disciplines reported include history, mathematics, payment systems, political economy, political science, psychology, public administration/affairs, public budgeting, public finance, taxation, and urban planning.
- **Employment**—Approximately 54% of the respondents are academics. Next highest are federal/national government (14.5%), U.S. and international organizations (7.9%), state/local government (6.6%), and business and industry (6%).

ON THE NTA AGENDA

34th ANNUAL WICHITA PROGRAM—Appraisal for Ad Valorem Taxation for Communications, Energy and Transportation Properties, July 25-July 29. Co-sponsored by NTA with Wichita State University . For information, see <http://www.ntanet.org> or contact the Center for Management Development, (316) 978-3118 or <http://www.cmd.wichita.edu>.

NTA SESSION AT ASSA MEETING

Donald Bruce at The University of Tennessee Knoxville has organized the following session for **ASSA / American Economic Association Meetings, Philadelphia , January 7-9, 2005 .**

Session Title: Behavioral Responses to Tax Policies: Empirical Evidence

Presenters:

Karie Barbour, Illinois State University , Effects of Motor Vehicle Wealth Taxes on Vehicle Age Distributions and Emissions

James Alm, Georgia State University , and **Mark Skidmore**, University of Wisconsin-Whitewater , Who Pays the Gasoline Tax?

Karen Smith Conway, University of New Hampshire , and **Jonathan C. Rork**, Vassar College , State Income Tax Preferences for the Elderly

Discussants:

Sarah E. West, Macalester College

Reagan Baughman, University of New Hampshire

Karen M. Pence, Federal Reserve Board of Governors

Ideas for the 2006 session may be sent to **Robert Bohm** at The University of Tennessee, rbohm@utk.edu.

RESEARCH NEWS FROM THE UNIVERSITY OF MICHIGAN

On April 23-24, 2004 , **Joel Slemrod** of the Office of Tax Policy Research, along with **Edward J. McCaffery** of the

USC-Caltech Center for the Study of Law and Politics, sponsored a conference in Ann Arbor entitled *Behavioral Public Finance: Toward a New Agenda*. The conference featured 12 papers from leading scholars in economics, law, and psychology describing the latest empirical, theoretical, and normative research on the application of behavioral economics—that explores the implications of non-rational behavior—to tax and government expenditure programs. One of the main goals was to begin to sculpt an agenda for this nascent field by relating the research to a set of key questions. The research ranged in approach from theoretical investigations to field experiments to laboratory experiments to econometric analyses. The conference discussions were highly interactive and highlighted the advantage of an interdisciplinary approach to this question.

In 2005, **James Hines** and **Joel Slemrod** of the Office of Tax Policy Research, along with **Alan Auerbach**, of the Burch Center for Tax Policy and Public Finance at the University of California, Berkeley, will sponsor a conference entitled *Taxing Corporate Income in the 21st Century*. Leading scholars will be commissioned to study the economic effects of taxation and the interrelationship among accounting, governance, and taxation issues. Their findings will be presented at an open conference and the project results will be published in a conference volume.

MEMBER NEWS

“**Eugene Steuerle** is one of Washington's ranking policy wonks—a term used here with respect. He's forgotten more about taxes in the last 15 seconds than most of us will ever know. He arrived in Washington in 1974, worked for years at the Treasury and moved in 1989 to the Urban Institute, a think tank. Steuerle has just written a book, ‘Contemporary U.S. Tax Policy’, that ought to be studied by every member of Congress and, more important, addresses the insistent question: why is the federal tax system such a mess?” (Robert J. Samuelson, *The Price of Democracy*, *Newsweek*, May 17, 2004)

NTA AWARDS

Richard Musgrave Prize. The *National Tax Journal* Editorial Advisory Board has chosen **Jonathan Gruber** and **Peter Orszag** as the winners of the 2003 Musgrave Prize for their paper in the December 2003 issue titled “Does the Social Security Earnings Test Affect Labor Supply and Benefits Receipt?” **Morris Beck Paper.** The next commissioned Morris Beck Paper is by **David Wildasin** on “The Institutions of Federalism: Toward an Analytical Framework” (June 2004).

NATIONAL TAX JOURNAL JUNE 2004

PART 1

Interstate Competition and State Lottery Revenues—*Mehmet Serkan Tosun and Mark Skidmore*
Are All Lotteries Regressive? Evidence from the Powerball—*Emily Oster*

An Empirical Examination of the Impact of College Financial Aid on Family Savings—*James Monks*
Audit Selection and Firm Compliance with a Broad-based Sales Tax—*James Alm, Calvin Blackwell and Michael McKee*

Taxation and Risk-Taking with Multiple Tax Rates—*David A. Weisbach*

Morris Beck Paper: The Institutions of Federalism: Toward an Analytical Framework—*David E. Wildasin*

PART 2 - SPECIAL ISSUE: TAX INCENTIVES AND SAVING

Who Benefits from the Saving Incentives? Income, Educational Expectations and the Value of the 529 and Coverdell—*Susan Dynarski*

Employee Stock Purchase Plans—*Gary V. Engelhardt and Brigitte C. Madrian*

The Alternative Minimum Tax and Effective Marginal Tax Rates—*Daniel Feenberg and James M. Poterba*
Estate and Gift Tax Incentives and Inter Vivos Giving—*David Joulfaian and Kathleen McGarry*

Top Wealth Shares in the United States, 1916-2000: Evidence from Estate Tax Returns—*Wojciech Kopczuk and Emmanuel Saez*

Valuing Assets in Retirement Saving Accounts—*James M. Poterba*

WELCOME NEW MEMBERS

Luigi Bernardi, University of Pavia, Italy

Joseph C. Bright, Wolf, Block, Schorr and Solis-Cohen LLP, Philadelphia
Ann Courter, Voices for Illinois Children, Chicago
Tae Ho Eom, Maxwell School , Syracuse University , Syracuse NY
Naomi E. Feldman, University of Michigan , Ann Arbor
Jason Fletcher, University of Wisconsin , Madison
Pamela J. Jackson, Congressional Research Service
Jeffrey Kahn, Law School , Santa Clara University , Santa Clara CA
Peter Katuscak, University of Michigan , Ann Arbor
Joomi Kim, Ernst & Young , Washington DC
Edward D. Kleinbard, Cleary, Gottlieb, Steen & Hamilton , New York NY
David W. LaRue, University of Virginia , Charlottesville
Deniz Leuenberger, University of Nebraska , Omaha
Hari S. Luitel, West Virginia University , Morgantown
Christopher Mayer, Columbia University, New York NY
Norbert J. Michel, The Heritage Foundation, Washington DC
Brigitte W. Muehlmann, Bentley College , Waltham MA
Ray Nelson, Inst. of Business Management, Brigham Young University , Provo UT
Bruce Perlstein, Mill Valley CA
James Q. Riordan, Quentin Partners, Stuart FL
Alison M. Shelton, AARP, Washington DC
Monica Singhal, Harvard University , Cambridge MA
Gloria Teixeira, School of Law, University of Porto,Portugal
Jean-Pierre Vidal, HEC, University of Montreal
Jian A. Zhou, Internal Revenue Service, Washington DC

POSITIONS AVAILABLE

CONGRESSIONAL BUDGET OFFICE

Vacancy Announcement 04-07 Revenue Estimator/Tax Analysis Division

The Tax Analysis Division is seeking an economic analyst who will: (1) develop baseline budget estimates and estimate revenue gains and losses from legislative proposals; and (2) conduct empirical research on federal tax policy issues and short-term analyses of current legislative proposals, and prepare CBO studies.

Qualifications: At least a Master's degree in economics, public policy, or a related field; a strong economic and quantitative background; experience performing quantitative analysis in economic, tax, or closely related fields, excellent communication and interpersonal skills; ability to meet deadlines; and interest in the congressional budget process.

Salary and Benefits: Salaries are competitive and will be commensurate with experience, education, and other qualifications. CBO offers an excellent benefits package and an attractive work environment.

How to Apply: Refer to Vacancy Announcement 04-07. E-mail to jobs@cbo.gov a cover letter, resume, salary history, unofficial academic transcripts (recent graduates), 2 references, and a brief writing sample. Or FAX application to (202) 755-1100 or 225-7539. Contact: Nancy A. Fahey, phone 202-226-2628 (Phone). For more information, please see www.cbo.gov.

NEW YORK CITY OFFICE OF MANAGEMENT AND BUDGET/DEPUTY DIRECTOR

The New York City Office of Management and Budget (OMB) seeks a deputy director to lead its work:

(1) forecasting economic activity; (2) predicting the city's tax revenues; and (3) analyzing economic development strategies and policies. For additional information, please see www.omb.nyc.gov.

The general challenge is to maintain and improve the timeliness, accuracy, and value added effectiveness of OMB's economic activity and revenue forecasts, policy recommendations, and economic development analyses. As a senior

OMB officer, she or he must also add expert management and planning capability to OMB's general financial and budgetary functions.

Qualifications: Ph.D. level technical expertise, substantial experience (at least 10 years) in municipal financial projections and analysis, people-oriented leadership skills, unquestioned integrity, and clear enthusiasm for this assignment.

Salary and Benefits: Salary (roughly \$140,000) and benefits will be competitive within OMB. New York City residency is required within 90 days of appointment.

How to Apply: Send inquiries, referrals, and resumes (electronic submission encouraged), with a cover letter addressing the future of the OMB and including professional references, to: Liz Vago, Internal Box 2819, Isaacson, Miller, 334 Boylston Street, Suite 500, Boston, MA 02116 Phone: 978-744-6528 (Phone) - 978-744-6528/617-262-6509 (FAX) - lvago@imsearch.com

THE TAX FOUNDATION/ CHIEF ECONOMIST

The chief economist, who reports to the president, leads the Tax Foundation's economic team and oversees a research program that encompasses state and local, federal, and international tax policy, leads development of models, databases, technical capabilities and publications, serves as the Foundation's lead policy voice to the media, public, and elected officials.

Qualifications: Preferably 7-10 years in the public policy field in a think tank, Congress, or the Executive Branch; graduate degree (MA-Ph.D.); broad knowledge of individual and corporate tax policy; strong body of public policy and academic publications; solid quantitative, database, and modeling skills; ability to lead a team of in-house economists and manage adjunct scholars; and experience in interacting with the media and in public speaking.

Salary: Competitive and commensurate with experience.

How to Apply: Please contact: Scott Hodge, President, (202) 464-5103 or shodge@taxfoundation.org.

YOUR NTA BOARD AND STAFF WORKING FOR YOU

OFFICERS

President

Thomas S. Neubig

Ernst & Young LLP

1225 Connecticut Avenue NW

Washington DC 20036

202-327-8817/tom.neubig@ey.com

Vice Presidents

Jane G. Gravelle

Congressional Research Service

Library of Congress

101 Independence Avenue SE

Washington DC 20540

202-707 7829/jgravelle@crs.loc.gov

Joel Slemrod

Business School

University of Michigan

701 Tappan Street

Ann Arbor MI 48109-1234

734-963-3914/jslemrod@umich.edu

Secretary

Joan A. Casey
National Tax Association
725 15th Street NW #600
Washington DC 20005-2109
202-737-3325/natltax@aol.com

Treasurer

Richard F. Dye
Lake Forest College
555 N. Sheridan Road
Lake Forest IL 60045
847-735-5131/dye@lfc.edu

Past Presidents

Gary C. Cornia
Marriott School of Management
Brigham Young University
730 TNRB
Provo UT 84602
801-378-6822/gary_cornia@byu.edu

C. Eugene Steuerle
The Urban Institute
2100 M Street NW
Washington DC 20037
202-261-5545/esteuerl@ui.urban.org

ELECTED MEMBERS

William H. Allaway, Jr.
Texas Taxpayers & Research Assn.
400 West 15th Street Suite 400
Austin TX 78701
512-472-8838/ballaway@ttara.org

David Brunori
Tax Analysts
6830 North Fairfax Drive
Arlington VA 22213
703-533-4676/dbrunori@tax.org

Stacy Dickert-Conlin
Center for Policy Research
426 Eggers Hall
Syracuse University
Syracuse NY 13244-1020
315-443-3114/sdickert@maxwell.syr.edu

W. Bartley Hildreth
Hugo Wall Schl. of Urb. & Pub. Aff.
Wichita State University
1845 N. Fairmount
Wichita KS 67260-0155
316-978-6332/bart.hildreth@wichita.edu

Douglas Lindholm

Council on State Taxation
122 C Street NW #330
Washington DC 20001-2109
202-484-5212/dlindholm@statetax.org

Matthew N. Murray

Ctr. for Bus. and Econ. Research
The University of Tennessee
1000 Volunteer Blvd. #100
Knoxville TN 37996-4170
865-974-5441/mmurray1@utk.edu

Gary Sasse

RIPEC
300 Richmond Street #200
Providence RI 02903
401-521-6320/g_sasse@ripec.com

James R. Nunns

Office of Tax Analysis
U.S. Department of the Treasury
1500 Pennsylvania NW #4043
Washington DC 20220
202-622-1328/james.nunns@do.treas.gov

Eric J. Toder

Research Division
Internal Revenue Service
1111 Constitution Avenue NW
Washington DC 20224
202-874-0617/eric.j.toder@irs.gov

Sally Wallace

Andrew Young Schl. of Pol. Studies
Georgia State University
University Plaza
Atlanta GA 30303
404-651-1912/swallace@gsu.edu

Robert Weinberger

H & R Block
700 13th Street NW #700
Washington DC 20005-5922
202-508-6363/rweinberger@hrblock.com

James Wetzler

Deloitte & Touche
2 World Financial Center
New York NY 10281
212-436-6491/jwetzler@deloitte.com

Paul A. Wilson

Minnesota House of Representatives

328 State Office Building
St. Paul MN 55155
[651-297-8405/paul.wilson@house.mn](mailto:paul.wilson@house.mn)
Judy Zelio
National Conference of State Legislatures
1560 Broadway #700
Denver CO 80202
[303-364-7700/judy.zelio@ncsl.org](mailto:judy.zelio@ncsl.org)

George Zodrow
Department of Economics
MS-22
Rice University
6100 Main Street
Houston TX 77005
[713-348-4891/zodrow@rice.edu](mailto:zodrow@rice.edu)

ADVISORY MEMBERS

Harley Duncan
Federation of Tax Administrators
444 North Capitol NW #348
Washington DC 20001
[202-624-5890 harley.duncan@taxadmin.org](mailto:harley.duncan@taxadmin.org)

Richard Lavine
Center for Public Policy Priorities
900 Lydia Street
Austin TX 78702-2625
[512-320-0222/lavine@cPPP.org](mailto:lavine@cPPP.org)

Lynn Edward Reed
Minnesota Taxpayers Association
85 East 7th Place #250
St. Paul MN 55101-2173
[651-247-7477/lreed@mntax.org](mailto:lreed@mntax.org)

Francois Vaillancourt
Department of Economics
University of Montreal
PO Box 6128 Station A
Montreal Quebec H3C 3J7
514-343-7314
francois.vaillancourt@umontreal.ca

Joan Youngman
Lincoln Institute of Land Policy
113 Brattle Street
Cambridge MA 02138 -3400
617-661-3016
jyoungman@lincolninst.edu

NATIONAL TAX JOURNAL

Rosanne Altshuler
Department of Economics
Rutgers University
New Brunswick NJ 08901
212-662-8432/altshule@rci.rutgers.edu

Therese J. McGuire
Management and Strategy Department
Kellogg School of Management
Northwestern University
2001 Sheridan Road
Evanston IL 60208
847-491-8683
therese-mcguire@northwestern.edu

EXECUTIVE DIRECTOR

J. Fred Giertz
Institute of Gov. and Public Affairs
University of Illinois
1007 W. Nevada Street
Urbana IL 61801
217-244-4822
j-giertz@uiuc.edu/natltax@aol.com

NATIONAL TAX ASSOCIATION 725 15TH STREET NW #600 WASHINGTON DC 20005
202-737-3325 natltax@aol.com www.ntanet.org
Staff: Joan Casey, Betty Smith