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FROM THE NTA PRESIDENT-President's Message

A major strength of the National Tax Association is its interdisciplinary membership. In a world that is increasingly specialized and segmented into homogeneous groups (e.g., 500+ cable TV channels, niche associations), it is important to have a forum and network where professionals with different training can advance the state of knowledge together. Many major advances have been where different specialties have combined forces to fill in gaps of our knowledge.

Our recent NTA membership survey revealed the interdisciplinary training of our members. Almost one in five NTA members has received formal training in more than one discipline! Although economists are the largest group, more than half of the members cite non-economics training: 14% accountants, 5% business administration, 12% law, 15% public policy, and 5% other.

An excellent opportunity for networking with our diverse membership, including members from 24 countries, is our Annual Conference on November 11-13. The program committee has put together an excellent program, and there is nothing like the face-to-face meetings in the hallways and being able to ask your specific questions to really learn of and about new issues and research findings.

We have formed new committees for two important initiatives. The first is an NTA Committee on Student Membership, led by Matt Murray and Sally Wallace. Another committee is being formed to prepare for the 100th Anniversary of the Association in 2007. If you are interested in helping on either of these two new committees, please contact Joan Casey at Natltax@aol.com. This is an excellent opportunity to have fun and help the Association.

Tax policy continues to be a predominant issue in our national affairs, and there is no more important time for the NTA's mission of "fostering the study and discussion of complex and controversial issues of tax theory, practice and policy." That study and discussion is enhanced by the NTA's interdisciplinary membership and focus. Let's celebrate our diversity as well as our common goal of "sound tax policy and wise administration."

Tom Neubig

Welcome to Minneapolis

Dear NTA Colleagues,

On behalf of the National Tax Association Board of Directors and the Program Committee, it is my pleasure to invite you to Minneapolis for the 97th Annual Conference on Taxation, November 11-13, 2004. Join us to share ideas on today's top public finance issues, drawing on the most advanced thinking and research by NTA colleagues.

The program is outstanding, thanks to the work by Program Chair Laura Kalambokidis of the University of Minnesota and the Program Committee. There is definitely something for everyone, whether your interests are international, national, state, local, or intergovernmental - just take a look at the *Program at a Glance*.


We are excited to host NTA in Minneapolis, which has been called the jewel of the Midwest. The city is friendly and vivacious, with an energetic downtown bustling day and night. And the Mississippi River winds through it.

The Marriott City Center is connected by skyway to 62 blocks - you never have to worry about the weather. Nicollet Mall, major shopping venues (City Center Mall, Marshall Field's, Saks Fifth Avenue, Brooks Brothers, to name a few), and dozens of restaurants are right at your fingertips. Then there are the Hennepin Avenue Theater District, Block E and Warehouse District dining and entertainment areas, and the Target Center and HHH Metrodome for concerts and sports - a truly eclectic mix.

If you prefer museums, there are 35 of them, with major collections currently at the Minneapolis Institute of Arts and the Weisman Art Museum. There's more culture at the Guthrie Lab, the Minnesota Opera, and the Minnesota Orchestra. Minutes away is the capital city of St. Paul, home to the noted Ordway Center for the Performing Arts, the Science Museum of Minnesota, the Minnesota Children's Museum, and many new restaurants.

Register Now! Participating in the Annual Conference is one of the best ways to get the full benefit of your NTA membership. And Minneapolis is a great place to do that.

Sincerely,



Daniel A. Salomone
Chair, Local Arrangements

97th Annual Conference Highlights

Thursday, November 11

- David Wessel of the Wall Street Journal will address the Conference luncheon.
- Outstanding Doctoral Dissertation Awards will be presented to Joshua Rauh, MIT, and Fernando Ferreira

, Berkeley; and Honorable Mention to Peter Katuščák

, University of Michigan.

· Charles E. McLure, Jr., will receive the Daniel M. Holland Medal at the Annual Meeting, following a special session honoring his work, with Richard Bird, Walter Hellerstein and George Zodrow.

- The Reception will honor Dr. McLure.

Friday, November 12

- Hon. George Latimer of Macalester College, former Mayor of Saint Paul, will address the luncheon to lead off a commemoration of the 20th

anniversary of the path-breaking Minnesota State Tax Study Commission.

- Daniel A. Salomone, Minnesota Commissioner of Revenue, will moderate a session on Minnesota Issues and National Perspectives, with panelists Thomas Downes, David Sjoquist, Steven Sheffrin, and Leslie Papke.

- The Reception will continue the Minnesota celebration.

Chicago FED/NTA

The Federal Reserve Bank of Chicago and NTA presented a conference entitled State and Local Business Taxation: Is There a Better Way? on September 13 in Chicago.

Richard Mattoon

of the Chicago Fed (and an NTA member) organized the conference. A number of other NTA members also participated in the program. The conference agenda and the PowerPoint presentations of the speakers are available at [here](#).

— Rick Mattoon's summary of the conference will be available on the website soon.

State Fiscal Analysis Initiative Connects with NTA

The State Fiscal Analysis Initiative is a network of state-level nonprofit, nonpartisan organizations that blend careful analysis of state tax and budget issues with a high level of engagement in policy debates. Although the organizations share a particular focus on the impact of budget choices on low-income families and other vulnerable populations, most also work on a broader range of issues relating to the adequacy, equity, stability, and transparency of state budget and tax systems

. SFAI groups are committed to broadening public participation in the decision making about public policies, and they are also committed to improving the quality of the information available to policymakers in fiscal decision making.

The Initiative was launched in 1993 with 12 state groups as members, and has since grown to include nonprofit organizations in 24 states. (A full listing may be found at www.statefiscal.org

.) Funding for SFAI groups typically comes from local, regional and national foundations as well as individual donors.

The network is coordinated by the Center on Budget and Policy Priorities, a national research organization and policy institute.

SFAI groups are recognized for their expertise in tax and budget issues, for the clear and accessible nature of their analyses, and for their intimate involvement in the fiscal policy debates of the moment. They typically have strong relationships with state

revenue departments and legislative fiscal staff, university-based researchers, policymakers from both sides of the aisle, nonprofit and advocacy organizations, and other tax research groups. They look forward to further strengthening these ties through their participation in the National Tax Association.

NTA at ASSA-Details

Donald Bruce, University of Tennessee Knoxville, organized the NTA-sponsored session for the **A SSA / American Economic Association Meetings, January 7-9, 2005, Philadelphia, Marriott Hotel.**

The session -

Behavioral Responses to Tax Policies: Empirical Evidence

- will be held on

January 7 at 2:30 PM. in Room 310.

NTA members on the panel include **Karie Barbour**, Illinois State University; **James Alm**

, Georgia State University;

Mark Skidmore

, University of Wisconsin-Whitewater;

Karen Smith Conway

, University of New Hampshire;

Jonathan Rork

, Vassar College;

Sarah West

, Macalester College;

Reagan

Baughman

, University of New Hampshire; and

Karen Pence

, Federal Reserve Board of Governors.

New Members

Shuja Akram, Houston, TX

Paul C. Bishop, National Assoc. of Realtors, Washington DC

David Blatt, Community Action Project, Tulsa, OK

Randy Casey, Ashland Group L.P., Houston, TX

Won Ick Choi, Dankook University, South Korea

Steve Dean, DAI Management Consultants, Bridgeville, PA

Manuel del Valle, New Mexico Tax Research Institute, Albuquerque

Victor Elias, Child and Family Policy Center, Des Moines, IA

Alan Essig, Georgia Budget & Policy Institute, Atlanta

Jean Gerstner, Wisconsin Department of Revenue, Madison

Bryant R. Howe, Office of Legis. Res. & General Counsel, Salt Lake City, UT

J. Barlow LeVold, University of Illinois, Chicago

Jenny Lighthart, University of Tilburg, Netherlands

Duncan McQueen, Platte City, MO

Kay Monaco, New Mexico Voices for Children, Albuquerque

Pamela Moomau, Joint Comm. on Taxation, Washington DC
Jeff Ng, University of Illinois, Urbana-Champaign
Kelly O'Donnell, New Mexico Voices for Children, Albuquerque
Sheldon Presser, Association for Children of New Jersey, Newark
Angie Rodgers, DC Fiscal Policy Institute, Washington, DC
Monica Singhal, NBER, Cambridge, MA
Daniel L. Smith, University of Georgia, Athens
Douglas O. Stewart, Cleveland State University, OH
Wade P. Webster, Houston, TX
Noel Wisegarver, US Tax Credits, San Diego, CA
Mark Zaifman, Spiritus Financial Planning, Santa Rosa, CA

Members on the Move

Jon Bajika, Williams College
Karie Barbour, Illinois State University
Deborah Carroll, University of Tennessee, Knoxville
Waheeda Bahman Choudhury, Board of Revenue, Bangladesh
John Diamond, Baker Institute, Rice University
Kelly Edmiston, Federal Reserve Bank of Kansas City
Alexander Gelardi, University of St. Thomas, Minneapolis
William Gentry, Williams College
Masatoshi Katagiri, London School of Economics
Andrew Lyon, PricewaterhouseCoopers
Janet McCubbin, Statistics of Income Division, IRS
Bruce Meyer, Harris School, University of Chicago
Paul McDaniel, College of Law, University of Florida
Benno Torgler, Yale Center for International & Area Studies
William Voorhees, Arizona State University
Randall Weiss, New York City Economic Development Corp.
Roberton Williams, III, University of Texas, Austin
Robert Yetman, Graduate School of Management, University of California Davis

Please send information about your recent promotions, organization changes, etc., to natltax@aol.com

2005 IRS Research Conference Call for Papers

The Internal Revenue Service will hold the 2005 IRS Research Conference on June 7-8 at the Hotel Washington in Washington DC.

General topics of interest include tax compliance, taxpayer burden, and tax administration. For more information visit [here](#). *Presenters and discussants who are not government employees will receive funding for travel and honoraria.*

A conference proceedings volume will be published.

For proposed papers, please submit: title, abstract not more than one page; names and affiliations for all authors; e-mail address and phone number for at least one contact author. Proposals for complete sessions of three papers, a session organizer, and a discussant are also invited. Submissions are

requested

by November 1, 2004

Acceptances will be announced by December 1.

E-mail

submission to this

e-mail

with "proposed paper" in the subject line.

Mail submissions

go to

Janet McCubbin, Statistics of Income Division, P.O. Box 2608, Washington, DC

20013-2608

If you would like to discuss co-authoring a paper with an IRS researcher, volunteering as a discussant, or other avenues for conference participation, please contact the conference co-chairs, Janet McCubbin and Alan Plumley, at this e-mail.

POSITIONS AVAILABLE

CONGRESSIONAL BUDGET OFFICE

CBO Vacancy Announcement 04-26CBO Economist/Tax Analysis Division

The Tax Analysis Division is responsible for projecting federal revenues as part of CBO's official ten-year "baseline" budget and providing the Congress with analysis and evaluation of the effects of past and proposed changes to federal tax policies.

Responsibilities include preparing in-depth CBO studies and conducting short-term analyses of current legislative proposals. The position offers the opportunity to conduct empirical research on a wide variety of federal tax policy issues, including tax incidence, behavioral responses to changes in tax law, and the consequences of tax reform proposals for economic efficiency. Staff members are encouraged to present papers at conferences and publish articles in conference volumes and academic journals.

Qualifications: Ph.D. or equivalent experience required. Post-graduate research in taxation or public finance in an academic, research, or government setting desirable; candidates just completing degrees welcome to apply. Candidates must have strong quantitative skills, including econometrics, and be able to initiate and complete independent research projects. Experience using large micro-data files, especially panel data, a plus. Candidates must write well and be able to communicate technical matters effectively to non-specialists.

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 04-26CBO. E-mail to jobs@cbo.g

ov with a
cover letter, resume, salary history, academic transcripts, three references, one 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

<http://www.cbo.gov>

MICHIGAN STATE UNIVERSITY

MSU is seeking a State and Local Government Extension Specialist. MS
required, Ph.D. preferred. Potential tenure track position. Interested individuals may visit
the following website to view the job description and application procedures:

<http://www.msue.msu.edu/cdnr/statelocalgovtspecialist.doc>

CORPORATE TAX MANAGER

Contact Lee Group: Eric Kean, 757-873-3388; or Dave Walters, 757-240-4554

Summary: Financial professional with project management experience in corporate tax
compliance and processes to supervise multiple projects, lead efforts in the preparation
of federal and state tax returns, and organizing data in response to IRS, state, FAS 109
reporting, and various other audits. Demonstrate a thorough understanding of complex tax
concepts and effectively apply tax knowledge in developing appropriate responses.

Requirements: Degree in Accounting and a CPA. Strong knowledge corporate tax
process/procedures a plus. Solid coaching/mentoring style of management with 4-12
years of experience managing projects/people in a corporate tax environment and strong
domestic tax technical skills (federal and state, and FAS 109). **Res**

possibilities:

Developing recommendations and implementation plans and informed decisions in
complex and judgmental areas; managing IRS, state, and local tax audits simultaneously;
research federal, state, and local tax law; analyze information and provide guidance
and direction to the tax team; strategic and tactical coordination of innovative tax planning
ideas

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