

NTA NETWORK

SEPTEMBER 2007

PRESIDENT'S MESSAGE

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NTA Celebration

The Association's 100th anniversary celebration is almost upon us! Join us in Columbus between November 15 and 17 to be part of something very special. Donald Bruce and Mehmet Tosun have done an outstanding job of organizing the program.

We'll open with a general session providing a broad, thoughtful, and provocative overview of the Association's history, presented by Ajay Mehrotra and Joe Thorndike. Their presentation will analyze the Association's accomplishments, its failures, and the manner in which it has adapted and responded to changing circumstances. A panel of veteran NTA members will respond as well as others (I suspect) in the audience. Ajay's and Joe's presentation will be based on an historical essay that they are co-authoring to help mark the Association's centennial. There will also be numerous historical exhibits. We are hoping that the Governor of Ohio, Ted Strickland will welcome us, just as the governor of the Buckeye State did at the NTA's first tax conference, 100 years ago.

The program will include a few other panels with an historical perspective. A general session, organized by, Therese McGuire and George Roy Zodrow, will bring together several previous Holland Medal winners to present their views on "The Theory and Practice of Public Finance: 100 Years and Beyond". Another session, organized by Mehmet Tosun and Ranjana Madhusudhan, will feature a number of

long-time members for some "Reflections on the NTA". Mehmet and Stacey Dickert-Conlin have organized a panel of authors of public finance textbooks to share their thoughts on how the subject has been, and should be, taught. And Mehmet and David Merriman will assemble a group of previous dissertation award winners to share the reflections on the Association and what it has meant to them.

We will also honor this year's recipient of the Holland Medal, Harvey Rosen of Princeton University. Douglas Holtz-Eakin and Ted Gayer will reflect on Harvey's accomplishments and contributions at a general session moderated by William Gentry. Doug will also be one of our luncheon speakers. The other will be Richard Levin, Ohio's Commissioner of Taxation.

The conference in Columbus will also feature numerous opportunities for graduate students to present their work. Jonathan Rork has done a fine job of organizing a graduate student session, where several students will present papers. Student research forum posters will be on display. The Association will present its annual dissertation awards, whose recipients will also have an opportunity to present their work at a session led by Jane Gravelle.

It is hard for me to believe that this is my last letter for the NTA Network. It has been an honor to serve as the Association's president. There are far too many people who have helped me throughout the year to thank each

properly in this letter. I would like, however to offer special thanks to the Association's staff—Fred Giertz, Charmaine Wright, and Betty Smith—for their dedication, service, and understanding, and Pam Moomau, for serving as editor of this newsletter.

NTA Board Changeover

I take considerable comfort in knowing that the person in line to assume NTA's presidency in November is Ranjana Madhusudhan. Ranjana, a long-time friend and colleague, will continue to be a skilled and dedicated leader, qualities she has already demonstrated in her previous service to the Association. And, with Jim Poterba slated to move up to first vice president and Harvey Galper's nomination as second vice-president, leadership of the highest quality is assured for several years.

In November, Len Burman, Lillian Mills, Pam Moomau, and Dan Shaviro will step down from the Board of Directors. Lynn Reed and Richard Lavine will be stepping down as advisory members of the Board. I thank them for their fine service and wish them well. The Association's nominating committee, ably lead by Tom Neubig, has nominated Gerald Auten, William Gentry, Laura Kalambokodis, Fitzroy Lee, and Ken Simonsen to replace them. The committee has also nominated David Brunori as an advisory member of the Board, in addition to those already serving in this capacity. These nominees are all dedicated professionals who will greatly enrich the Association's leadership.

Robert Tannenwald

Recent Writings in Tax Policy:

If you or your organization has a recent publication (on any tax-related topic) that you would like to share with the NTA membership, please send the cite and/or link to NATLTAX@aol.com or Pamela.Moomau@mail.house.gov.

<http://www.urban.org/books/TaxingCapitalIncome/>

Henry Aaron, Leonard Burman, and Eugene Steuerle, eds., *Taxing Capital Income*, Urban Institute Press, 2007

<http://finance.senate.gov/hearings/testimony/2007test/090607testaa.pdf>

Alan Auerbach, *Carried Interest Taxation and Pensions*, Testi-

<http://finance.senate.gov/hearings/testimony/2007test/073107testjb.pdf>

Joseph Bankman, *Carried Interest Part II*, Testimony before the Senate Finance Committee, July 21, 2007

<http://www.taxpolicycenter.org/publications/urlprint.cfm?ID=901101>,

Leonard Burman, *End the Break on Capital Gains*, July 30, 2007

<http://www.congress.gov/erp/re/pdf/RL34155.pdf>

Thomas Hungerford, *Income Inequality and the U.S. Tax System*, CRS Report for Congress, September 4, 2007

http://www.cbo.gov/ftpdocs/85xx/doc8599/9-06-CarruedUBterest_Testimony.pdf

Peter R. Orszag, *The Taxation of Carried Interest*, CBO Testimony before the Committee on Ways and Means, U.S. House of Representatives, Sept 6, 2007

<http://www.house.gov/jct/pubs07.html>

Joint Committee on Taxation, *Present Law and Analysis Relating to Tax Treatment of Partnership Carried Interests and Related Issues, Part I*, JCX-62-07, September 4, 2007

<http://www.house.gov/jct/pubs07.html>, Joint Committee on Taxation, *Present Law and Analysis Relating to Tax Treatment of Partnership Carried Interests and Related Issues, Part II*, JCX-63-07, September 4, 2007

<http://www.taxpolicycenter.org/publications/url.cfm?ID=1001095>

Eric Toder, Julianna Koch, "Fewer Businesses Are Organized as Taxable Corporations," *Tax Notes*, August 06, 2007

<http://www.treas.gov/press/releases/hp489.htm>

Eric Solomon, *Testimony of Treasury Assistant Secretary for Tax Policy on the Taxation of Carried Interest*, before the Senate Finance Committee, July 11, 2007

<http://www.treas.gov/press/releases/reports/07230%20r.pdf>

U.S. Department of the Treasury, *Treasury Conference on Business Taxation and Global Competitiveness*, Background Paper, July 23, 2007

<http://www.gao.gov/new.items/d071110.pdf>

Government Accountability Office, *Advanced Earned Income Credit: Low Use and Small Money Paid Impede IRS's Efforts to Reduce High Noncompliance*, Report to the Joint Committee on Taxation, August 2007

http://bakerinstitute.org/pubs/direct_taxes.pdf

Charles McLure and George Zodrow, *Consumption-Based Direct Taxes: A Guided Tour of the Amusement Park*, James A. Baker III Institute for Public Policy, July 2007

Pam Moomau

George Zodrow Assumes Co-Editorship of *National Tax Journal*

The NTA welcomes George Zodrow as he steps in to replace Rosanne Altshuler as co-editor of the *NTJ*. He began his editorial duties in January.

"I am delighted to become an editor of the *National Tax Journal*, and am looking forward to working with Therese to ensure that the *NTJ* maintains its place as a premier outlet for cutting edge research in tax policy and other issues in public economics."

George R. Zodrow is Professor of Economics and Rice Scholar, Tax and Expenditure Policy Program, Baker Institute for Public Policy, at Rice University. He also holds an appointment as International Research Fellow at the Centre on Business Taxation at Oxford University. His research interests are tax reform in the U.S. and in developing countries and state and local public finance, and his articles have appeared in numerous publications and books on taxation. Zodrow is currently editor of the *National Tax Journal* and recently served as the editor of the "Policy Watch" section of *International Tax and Public Finance*. He is the author of *State Sales and Income Taxes* and the co-editor of *Fundamental Tax Reform: Issues, Choices and Implications* and *United States Tax Reform in the 21st Century*. He was a visiting economist at the U.S. Treasury Office of Tax Analysis in 1984-85 and has participated in tax reform projects in numerous countries.

Richard Musgrave and Fiscal Systems

This article is from Joel Slemrod's remarks at the 2007 Spring Symposium session honoring Richard Musgrave

It is an honor to be part of this session remembering and honoring Professor Musgrave. I first met him in my second year of graduate school at Harvard, in September 1975. As an undergraduate, I had read some of his books and articles, but hadn't encountered him in my first year at Harvard. I had, though, formed a mental image of what he would be like. He turned out to be not at all like that image, which I will not attempt to conjure here; he, in fact, was an Einsteinian presence – big hair, German accent, near-sighted. I can still recall my feelings upon his entrance into the classroom. And not only do I still have the image and feeling, I still have my class notes. I am quite sure that what Professor Musgrave put on the blackboard, and which I copied faithfully into my notes, was not like what begins most graduate public finance classes these days. This was a flow-chart like figure that showed the relationship among normative theories of public finance, with those theories that deal only with taxes on the left, those that deal only with expenditures on the right, and those that deal with both sides of the fiscal identity in the middle. The new thing in public finance a la 1975, optimal taxation theory, was there, as was Samuelson, but also there were the classical treatments of Ricardo, Wicksell, and Edgeworth. These were my only notes from that first day, so I imagine the initial lecture was entirely an elaboration and elucidation of these theories. On the reading list for the class, which I also saved, were classic works by Adam Smith, John Stuart Mill, Pigou, Schumpeter, Edwin Selig-

man, but also just-published articles by Tony Atkinson and others on optimal taxation, a subject I got a full dose of in the second semester of public finance taught by Martin Feldstein.

As he has written, Professor Musgrave's fascination with the field of public economics was based on its broad scope, "a joining of economics, politics, and social ethics" (Buchanan and Musgrave, 1999, p. 29). And, therefore, in his class we began at the beginning – the nature of the fiscal state. We discussed the proper role of government in the economy. As he later wrote: "Unless 'correct' solutions are established to serve as standards, defects and failures of actual performance cannot even be identified. Pragmatism, standing by itself, is meaningless as a guide to public policy" (Buchanan and Musgrave, 1999, p. 35). But Professor Musgrave was also pragmatic. He wrote about U.S. tax and expenditure policy, and made influential recommendations about the tax systems of many countries.

The Musgrave book that directly influenced my own work the most was not his classic, *The Theory of Public Finance*, nor this textbook written with his wife Peggy, *Public Finance in Theory and Practice*, but rather his book *Fiscal Systems* that was published in 1969 but not discovered by me until after I'd left Harvard in 1979. As in his lectures, this book starts at the beginning, discussing the role of taxation, addressing various hypotheses about the fiscal strategies of both capitalist and planned economies (this was 1969 after all!), and empirically analyzing these hypotheses with cross-country data and time-series data.

Richard Musgrave has been widely and rightly hailed as the father of modern public finance. He has been less often hailed as a prophet, but *Fiscal Systems* contains a prediction which time has proven to be prophetic, indeed. In reviewing the cross-country evidence on tax structure, he first notes that the ratio of indirect (consumption) taxes to total taxes is inversely related to per capita income and to the ratio of total taxes to GNP – richer countries rely more on income taxes and less on consumption taxes. Then comes the prediction: "The basic relationship between [the use of consumption taxes and total taxes] may be U-shaped, and the state of tax structure development to which the rising phase applies may as yet lie in the future. A second look at high income countries made 20 years hence may give a different result" (Musgrave, 1969, p. 149). Musgrave's prediction, made in the late 1960s, about the resurgence of consumption taxes, looks prescient indeed from today's perspective. Largely due to the worldwide success of the VAT, consumption taxes have come to play a major role in the revenue systems of rich countries almost everywhere, except the United States.

In his treatment of tax structure development, Musgrave emphasizes the relative ease of delivering progressivity, and the relative ease of collection. As economic organization develops, he argues, the administration of a globalized personal tax on income becomes possible. Furthermore, income becomes the most feasible base on which to construct "personal" taxes and which to apply progressive rates. He notes that while progression could, in theory, be achieved by consumption taxes through differential rates on luxury and necessary goods, this is inefficient. And, although in theory a personal expenditure tax could be progressive, this requires a high level of administrative sophistication.

Behind Musgrave's prophecy is his observation that the income tax was changing from what was once a class tax, imposed on a small number of high income taxpayers only, to a mass tax paid by practically all income recipients. "Originally an instrument of penalizing extreme wealth and redistributing income away from the upper end of the income scale, it later became a means of securing a broad revenue base" (Musgrave, 1969, p. 134). He argues that this change has weakened the allegiance of the lower and middle income voter to the income tax as well as their opposition to consumption taxes. "The income tax share has lost much of its attraction as a redistributive device and bids to become the major object of taxpayer resistance." As he has written in another context, if progressivity is no longer a critical objective, business-based taxes like the VAT may dominate tax systems that involve individuals, such as the personal income tax (Musgrave, 1994). This observation astutely foreshadows much of the current U.S. debate about tax policy nearly forty years after it was written.

Musgrave's discussion of tax structure emphasizes the relative efficacy of taxes in effecting progressivity *and* the relative cost of collecting taxes. This is a crucial insight for explaining why tax systems are what they are, and what should be done to improve them. The important role of the cost of collecting taxes – and the insight that implementing taxes is a problem of information – has been a major theme of my own research agenda for the past quarter of a century. (See, e.g., Slemrod (1990)).

As I looked back on my class notes this week, a couple of things particularly struck me. Compared to the notes I imagine my own students take, there were more numbers (about, for example, the composition of federal expenditures and the distribution of the U.S. tax burden), and less Greek letters. The notes suggested that the tone of the class (or I myself) was very serious. In all of my notes I recorded only one "off-line" remark by Professor Musgrave, written on the very top of the page. It read: "Musgrave: As always, you can either be nice or efficient." He was wrong about that, of course, as he himself was both nice and efficient, mentoring scores of students with grace and kindness, writing many books and over 150 articles in just about every field in public finance, and incalculably influencing future generations in how they think about the state and the relationship of individuals to the state. Having been brought up in Germany, having experienced the disruption of lectures in Munich and book burning in Heidelberg before leaving Germany in 1933, this was a very serious matter to him. Although these experiences made him well aware that the power given to government is open to abuse, it did not cause him to exorcise the potential beneficial role of government from his thinking (Buchanan and Musgrave, 1999, p. 133). I once heard him say that what distinguishes conservatives and liberals is that conservatives wish there were no externalities, while liberals are glad they exist. In reading through the wonderful book of lectures and interchange between Professor Musgrave and James Buchanan, I found this sentiment expressed elegantly, where Musgrave wrote:

The existence of externalities and the need to confront issues of distribution enrich social life, the challenge of freedom and with it the human status of its members. The public sector as the instrument by which to address these concerns therefore constitutes a vital social capital, complementary and not rival, equal and not inferior, to the market (p. 49). This aptly summarizes the perspective of one of the great scholars of the econom-

ics of public finance.

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Announcements/ Job Openings

Invitation to the

100th Annual NTA Conference on Taxation

We join Bob in encouraging each of you to come to Columbus for the 100th Annual NTA Conference on Taxation. Your overwhelming response to the call for papers and sessions has enabled us to provide 33 concurrent sessions and several general sessions covering a refreshing variety of current topics. We have five sessions organized specifically for the celebration of the 100th Anniversary. We have made a sincere effort to include as many different people, and a large number of first-time conference attendees, on this exciting program and are grateful for your participation. Well over 200 different individuals appear on this year's program! We would also like to thank those who volunteered to help with the organization of the 100th Anniversary celebrations.

Back this year are the various opportunities for students, organized by Jonathan Rork. A special concurrent session featuring graduate student research is set for Friday morning at 10:15. As a slight change from prior conferences, participants in this year's Student Research Forum will be displaying their posters in the registration area all day on Friday and will look forward to chatting with attendees during the breaks that day.

We are starting the conference with an exciting opening session on the history of the NTA. We eagerly await luncheon remarks from Douglas Holtz-Eakin on Thursday and Richard Levin on Friday, along with a special general session on Friday evening featuring several past winners of the Daniel Holland Medal. Where else but the NTA can you see the likes of Roy Bahl, Richard Bird, Martin Feldstein, Arnold Harberger, Charles McLure, and Wallace Oates on the same stage? We are grateful to George Zodrow and Therese McGuire for assembling this historic session.

Indeed, this year's conference promises to provide numerous opportunities for learning, networking, and laying the foundation for the next 100 years of NTA conferences. We hope to see you in Columbus!

Don Bruce and Mehmet Tosun

Analyst in Public Finance, Congressional Research Service. The Congressional Research Service Government and Finance Division is seeking an Analyst in Public Finance to focus on the analysis of U.S. economic policy. The person selected for this position will support the United States Congress by conducting public policy analysis with an emphasis on U.S. tax policy. The Congressional Research Service (CRS) provides Congress non-partisan, balanced, authoritative research and analysis on a wide range of policy issues facing the nation. Congress turns to CRS for research and analysis as it considers issues that are important to the American people. The Analyst in Public Finance prepares objective, non-partisan analytical studies and descriptive and background reports on issues of national or international significance; provides personal consultation and assistance to congressional committees, Members, and staff on public policy issues throughout the legislative process; and participates in or leads team research projects and seminars. The analyst is also expected to develop over time the skills necessary to provide public policy and legislative analysis and consultation to congressional committees, Members, and staff at increasingly sophisticated levels. Applicants should have a record focusing on the analysis of U.S. economic policy with an emphasis on U.S. tax policy. Applicants with previous experience providing sophisticated economic analysis to congressional staff and Members and applicants with publications on U.S. tax policy in leading economic journals are especially encouraged to apply. **BASIC REQUIREMENT:** Applicants must meet at least one of the following basic requirements in order to be eligible for consideration for this position: A. Degree in economics that included at least 21 semester hours in economics and 3 semester hours in statistics, accounting, or calculus. OR B. A combination of education and experience with courses equivalent to a major in economics, as shown in A above, plus appropriate experience or additional education. **Open period closes September 28, 2007.** See: <http://jsearch.usajobs.opm.gov/getjob.asp?JobId=61841437&AVSDM=2007%2D08%2D30+12%3A47%3A06&TabNum=5&rc=6> for more details on the position and application.

Director of Tax Compliance for a Large Private Investment Firm. A \$2.5 Billion private investment firm in Fort Worth, Texas is seeking an outstanding individual to join its Strategic Tax Planning Group as the head of tax compliance. This is a high profile position with direct access to and interaction with individuals from all divisions of the company, including the company's partners, investors, CFO, investment managers and general counsel. The Strategic Tax Planning Group, like all other areas of the company, operates in an open, interactive and team oriented environment.

Position Description: Head of tax compliance for the entire organization; Will oversee and assist in the preparation and filing of all federal and state tax returns; Will work with top-tier accounting firms, CPAs and tax attorneys on tax return preparation and tax

strategies; Will assist in the preparation and review of financial books ; Will help develop domestic and international tax structures for investments record, as well as be able to meet all or most of the following criteria:

Requirements:The successful candidate will have demonstrated an outstanding professional and academic record, as well as be able to meet all or most of the following criteria:

CPA with 10+ years of tax implementation, structuring and compliance experience; Partnership, LLC and S corporation federal and state tax compliance experience; inbound and/or outbound international tax compliance experience; Proven ability to come up with new solutions; Proven ability to think of and explain tax ramifications of a business transaction; Understanding of the financial statement impact for a transaction; Familiarity with tax compliance/implementation issues for hedge funds, private equity funds and/or private investment funds a plus

Please submit your resume to Chris Pate at cpate@talentarchitects.com.

International Tax Manager – One of our top clients is a large publicly traded pharmaceutical corporation. Some key responsibilities include preparation and review of forms 5471s, 1118, 8858, and 8832; calculate, track, and document tax attributes of foreign entities including E&P and tax credits; work with US Federal tax group to develop US foreign tax credit computations; computation of annual and quarterly foreign tax provisions; research and remain current on US and foreign law changes that impact the company's international tax reporting, effective tax rate, and tax positions; and develop process improvements in the data flow and other elements necessary to international tax compliance. A Bachelor in either Accounting or Finance is required, and CPA, MST, or JD is highly desired. Must have a minimum of 8 years of experience with at least 3 years focusing on international taxation.

Monal Patel, Executive Recruiter Search Group Ltd.

Phone:847-498-1569,Fax: 847-498-1614, monal@searchgp.com

Senior Tax Accountant – Our client is a large international manufacturer that happens to have no debt. They are looking to grow aggressively and have many opportunities available in their tax department. The Senior Tax Accountant will be responsible for the preparation of all compliance associated with federal corporate income for the Company's operations. Responsibilities include preparation of federal income tax returns, federal tax disclosures and statements, and estimated tax payments; special projects such as Section 199-domestic manufacturing deduction, UNICAP and LIFO, and modeling and cost benefit analysis. A Bachelor in Accounting is required and a minimum of 4 years of federal tax experience. CPA and/or MST are a plus. Contact:

Monal Patel, Executive Recruiter Search Group Ltd.

Phone:847-498-1569, Fax:847-498-1614, monal@searchgp.com

Business Income Auditor, State of Montana Dept. of Revenue**Position Number:** 58106283**Division:** Business and Income Tax Division**Band/Salary:** Pay Band 5 (previously grade 13) 36,596/yr DOQ**Type of Employment:** Permanent/Full Time**Location:** Billings or Helena**Closing Date:** open until filled

This position will receive a 3% pay increase October 2007.

The Department of Revenue is looking for an energetic and enthusiastic individual who enjoys the diversity of working in an office environment. To perform successfully as a Business Tax Auditor, you must be self-motivated with the ability to work independently and as part of a team. You must possess a strong work ethic and a positive attitude, and enjoy working with, and for, the public. The position requires math and computer skills and the ability to communicate effectively and respectfully with the public, as well as with your team of co-workers. The ability to research, understand and apply the laws, rules, policies and procedures that govern the work of the Department of Revenue, as well as, the ability to make sound decisions and be accountable for them, is essential.

The duties of a business tax auditor is to plan, direct and conduct audits on a variety of tax types, with the primary focus on income-bases taxes paid by individuals and business entities. Audits will be conducted from the office and at locations throughout Montana.

This position requires conceptual knowledge of theories and practices of auditing and accounting; knowledge of computer spreadsheet programs and word processing; and effective oral and written communication skills. Applicant must be willing to travel and should have an interest in a career doing progressively responsible tax administrative work. Application materials may be sent directly to:

Human Resources Department of Revenue PO Box 1712 Helena, MT 59604

Applications submitted to a Job Service Office must be date stamped by the closing date. If you choose to fax your application, you will need to call to verify all pages are legible. **Late, unsigned or incomplete applications will not be considered.** This job announcement and the Montana State application form can be found on the Internet at www.mt.gov/revenue. Phone: (406) 444-9858 Fax: (406) 444-6998.

Executive Director, Minnesota Taxpayers Association The executive director is hired by the Board of Directors and reports the Board and its President. The position is basically the CEO, CFO, and COO of the Association. Desirable candidate will have experience in managing people and research; education or experience in economics, political science, law, or public policy; good quantitative, statistical, and communication skills; and knowledge of state legislative processes.

Contact Todd Rapp, MTA Search Committee Chair:

toddrapp@himlehorner.com (952)897-8212

WELCOME NEW MEMBERS

Lily Batchelder, New York University School of Law, New York, NY
David Bergstresser, Harvard University, Cambridge, MA
Kevin Foster, PricewaterhouseCoopers, Toronto, Ontario, Canada
Amy Hamilton, Henderson, TN
Mary O'Connor, RGL, Chicago, IL
David Ozgo, Distilled Spirits Council, Washington, DC
Zachary Richards, University of Tennessee, Knoxville

MEMBERS ON THE MOVE

Tami Gurley-Calvez, from the Government Accountability Office to West Virginia University
Jameson Boex, from Georgia State University to PF&D Solutions, Rockville, MD
Robert Eger, III from Georgia State University to Florida State University, FL
Estelle Dauchy, from the University of Michigan to Ernst & Young, Washington, DC
Esteban Dalehite, from the University of Florida to Durango, Mexico
Tracy Foertsch, from the Heritage Foundation to The US Department of Treasury, Washington, DC
Sanjay Gupta, from Arizona State University to Michigan State University, East Lansing, MI
Katherine Harper, from the Government Accountability Office to the University of Tennessee, Knoxville
Sebastian James, from Harvard University to The World Bank
Edward Kleinbard from Cleary Gottlieb Steen and Hamilton, LLP to Joint Committee on Taxation, U.S. Congress, Washington, D.C.
Sajit Leviner, from the University of Michigan to The Internal Revenue Service, Washington, DC
Hari Luitel from St. Cloud University to University of Richmond, Richmond, VA
David Merriman from Loyola University to University of Illinois, Chicago, IL
Birger Nerré from the Halle Institute of Economic Research to German Technical Corporation
Ralph Rector from The Heritage Foundation to The US Department of Treasury, Washington, DC
Mark Skidmore from the University of Wisconsin to Michigan State University, East Lansing, MI
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