



National Tax Association
48th Annual Spring Symposium
in association with the American Tax Policy Institute

The Tax Cuts and Jobs Act:
Where Are We Now and What Comes Next?

May 17–18, 2018

National Press Club, Washington, DC



National Tax
Association

48th Annual Spring Symposium

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The Tax Cuts and Jobs Act: Where Are We Now and What Comes Next?

President

Rosanne Altshuler, *Rutgers University*

Program Chairs

Paul Landefeld, *Joint Committee on Taxation*

Kim Rueben, *Urban-Brookings Tax Policy Center*

Registration (outside the National Press Club Ballroom):

Thursday, May 17 8:00 am – 1:00 pm

Friday, May 18 8:00 am – 12:30 pm

All sessions will meet in the
National Press Club Ballroom



National Tax
Association

National Tax Association

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PROGRAM

To access available papers and presentations,
please visit www.ntanet.org/spring2018

Thursday, May 17

8:45 am – 9:00 am

NTA PRESIDENT WELCOME AND INTRODUCTION

Rosanne Altshuler, *Rutgers University*

9:00 am – 10:30 am

THE TAX CUTS AND JOBS ACT: A TAX SYSTEM FOR THE 21ST CENTURY? (A Panel Discussion)

Organizers: Paul Landefeld, *Joint Committee on Taxation*
and Kim Rueben, *Urban-Brookings Tax Policy Center*

Moderator: Howard Gleckman, *Urban-Brookings Tax Policy Center*

Panelists:

Lily Batchelder, *NYU School of Law*

William G. Gale, *Urban-Brookings Tax Policy Center*

Michelle Hanlon, *Massachusetts Institute of Technology*

Douglas Holtz-Eakin, *American Action Forum*

10:30 am – 10:45 am

COFFEE BREAK

10:45 am – 12:15 pm

WHAT WILL PASS THROUGH BUSINESSES LOOK LIKE UNDER THE TAX CUTS AND JOBS ACT?

Organizer: Matthew Smith, *U.S. Department of Treasury*

Moderator: Matthew Smith, *U.S. Department of Treasury*

Choice-of-Entity Decisions Under the New Tax Act

Brad Borden, *Brooklyn Law School*

Tax Policy and Organizational Form: Estimating the Effects of the Tax Cuts and Jobs Act

Erin E. Henry, *University of Memphis*, George Plesko,

and Steven Utke, *University of Connecticut*

Examining S Corp Losses: How are they used and what changed under TCJA?

Katherine Lim, Elena Patel, *U.S. Department of Treasury*

and Molly Saunders-Scott, *Congressional Budget Office*



The Impact of Preferential Rates on Pass-Through Businesses: Evidence from Kansas?

Jason DeBacker, *University of South Carolina*, Lucas Goodman, *Joint Committee on Taxation*, Bradley Heim and Justin M. Ross, *Indiana University*, Shanthi Ramnath, *U.S. Department of Treasury*

Discussants:

John Robinson, *Texas A&M University*
Andrew Whitten, *U.S. Department of Treasury*

12:15 pm – 1:45 pm

LUNCHEON

Speaker: Thomas Barthold, *Chief of Staff, Joint Committee on Taxation*

Presentation of Davie-Davis Award for Public Service to Donald Kiefer

2:00 pm – 3:30 pm

THE FUTURE OF ITEMIZED DEDUCTIONS

Organizer: Joseph Rosenberg, *Urban-Brookings Tax Policy Center (for the American Tax Policy Institute)*

Moderator: Ed Harris, *Congressional Budget Office*

Implications of the TCJA for Charitable Giving

Jon Bakija, *Williams College*

The Effects of the TCJA Individual Income Tax Provisions Across Income Groups and Across the States

Frank Sammartino, Philip Stallworth, David Weiner, *Urban-Brookings Tax Policy Center*

The Mortgage Interest Deduction and the Housing Market

Kamila Sommer, *Federal Reserve Board of Governors* and Paul Sullivan, *American University*

Discussants:

Brian Galle, *Georgetown Law*
Kim Rueben, *Urban-Brookings Tax Policy Center*

3:30 pm – 3:45 pm

COFFEE BREAK

3:45 pm – 5:15 pm

STATE AND LOCAL BUDGET CONSEQUENCES AND RESPONSES

Organizer: Tracy Gordon, *Urban-Brookings Tax Policy Center*

Moderator: Tracy Gordon, *Urban-Brookings Tax Policy Center*

The Death and Life of the State and Local Tax Deduction

Daniel Hemel, *University of Chicago Law School*

The Power Not to Tax: Using State Charitable Tax Expenditures to Fund Public Goods after TCJA

Kirk Stark, *UCLA Law School*

Upending Local Tax Reform: Impacts of TCJA on the District

Yesim Taylor, *DC Policy Center*

Discussant:

Leah Brooks, *George Washington University*

5:15 pm – 6:15 pm

RECEPTION

Friday, May 18, 2018

9:00 am – 10:30 am

WHAT IS THE NEW INTERNATIONAL TAX LANDSCAPE AND HOW WILL MULTINATIONAL FIRMS NAVIGATE IT?

Organizer: Li Liu, *International Monetary Fund*

Moderator: Alexander Klemm, *International Monetary Fund*

The Consequences of the TCJA's International Provisions: Lessons from Existing Research

Dharmika Dharmapala, *University of Chicago Law School*

The Business Cycle and the Deduction for Foreign Derived Intangible Income: A Historical Perspective

Tim Dowd and Paul Landefeld, *Joint Committee on Taxation*

Assessing US Global Tax Competitiveness after Tax Reform

Andrew Lyon and William A. McBride, *PricewaterhouseCoopers*

Analysis of US Corporate Tax Reform Proposals and their Effects for Europe and Germany

Thomas Schwab, Christoph Spengel, Friedrich Heinemann, Marcel Olbert, Olena Pfeiffer, and Kathrin Stutzenberger, *ZEW Mannheim*

Discussants:

Kimberly Clausing, *Reed College*
Jane Gravelle, *Congressional Research Service*

May 17–18, 2018

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10:30 am – 10:45 am

COFFEE BREAK

10:45 am – 12:15 pm

TAX PLANNING AND ADMINISTRATION UNDER THE TAX CUTS AND JOBS ACT

Organizer: Fadi Shaheen, *Rutgers Law School (for the American Tax Policy Institute)*

Moderator: Itai Grinberg, *Georgetown Law*

Gaming the New Rates on Business Income

Ari Glogower, *The Ohio State University Moritz College of Law*, and David Kamin, *NYU School of Law*

The BEAT and the Treaties

David Rosenbloom, *NYU School of Law*

Tax Administration in the Digital Age: Globalization, Automation, and Taxpayer Rights

Nina Olson, *United States Taxpayer Advocate, Internal Revenue Service*

Discussants:

Lilian Faulhaber, *Georgetown Law*

Kristin Hickman, *University of Minnesota Law School*

Fadi Shaheen, *Rutgers Law School*

12:15 pm – 1:45 pm

LUNCHEON

Speaker: Richard Rubin, *Wall Street Journal*

2:00 pm – 3:30 pm

TAX REFORM AND THE AFFORDABLE CARE ACT

Organizer: Pamela Moomau, *Joint Committee on Taxation*

Moderator: Pamela Moomau, *Joint Committee on Taxation*

Mandating Insurance Coverage for High-Income Individuals

Paul Jacobs, *Agency for Healthcare Research and Quality, U.S. Department of Health and Human Services*

Does the Individual Mandate affect Insurance Coverage?

Ithai Lurie, *U.S. Department of Treasury*, Bradley Heim, and Daniel Sacks, *Indiana University*

Projecting Effects of the Mandate Repeal on Non-Group Enrollment and Premiums

Kurt Giesa, *Oliver Wyman Actuarial Consulting, Inc.*

Discussants:

Tami Gurley-Calvez, *University of Kansas Medical Center*

Alexandra Minicozzi, *Congressional Budget Office*



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New Orleans, Louisiana

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