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NATIONAL TAX ASSOCIATION
49TH ANNUAL SPRING SYMPOSIUM
in association with the American Tax Policy Institute

Certainly Uncertainty: Tax Policy in Unsettled Times

May 16–17, 2019
National Press Club
Washington, DC

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Certain Uncertainty: Tax Policy in Unsettled Times

THURSDAY, MAY 16

8:45 - 9:00 am
NTA PRESIDENT WELCOME AND INTRODUCTION
Andrew Lyon, PricewaterhouseCoopers LLP

9:00 - 10:30 am
UNCERTAINTY (A Panel Discussion)
Moderator: Richard Johnson, Program of the Treasury
Discussants: Chye-Ching Huang, Center on Budget and Policy Priorities
Kyle Pomerleau, Center for Retirement Research at Boston College
Jean-Pierre Aubry, Center for Retirement Research

10:30 - 10:45 am
COFFEE BREAK

10:45 - 11:15 am
UNFUNDED RETIREMENT LIABILITIES
Moderator: Richard Russo, PricewaterhouseCoopers LLP
Discussants: Andrew Lyon, PricewaterhouseCoopers LLP
Todd Castagno, Ernst & Young LLP
Mindy Herzfeld, Joint Committee on Taxation
Richard Johnson, Program of the Treasury

11:15 - 1:15 pm
LUNCHEON
3:00 - 3:15 pm
OVERLAPPING GENERATIONS MODELS: ROUNDTABLE DISCUSSION FROM A MODERN ECONOMIC PERSPECTIVE
Moderator:光日日uhuububiiu
Discussants: David Noren, Todd Castagno, Discussants:

1:15 - 2:00 pm
COFFEE BREAK

2:00 - 3:30 pm
TAX POLICY IN THE POST-WAYFAIR ERA
Organizer: Richard Johnson, Program of the Treasury
Moderator:光日日uhuububiiu
Discussants:

3:30 - 4:30 pm
LUNCHEON

4:30 - 5:15 pm
REASONS WHY MEXICO IS THE NEXT CANCUN
Moderator:光日日uhuububiiu
Discussants:

SCHOOL OF PUBLIC AND ENVIRONMENTAL AFFAIRS
National Tax Association
1102 Vermont Avenue, NW, Suite 650
Washington, DC 20005

Friday, May 17

9:00 - 10:30 am
ALTERNATIVE REVENUE SOURCES AND SIN TAXES
Organizer:光日日uhuububiiu
Moderator:光日日uhuububiiu

10:30 - 11:00 am
ADVANCED TOPICS IN TAXATION (A Panel Discussion)
Moderator:光日日uhuububiiu
Discussants:

11:00 - 12:15 pm
LUNCHEON

12:15 - 1:45 pm
COFFEE BREAK

1:45 - 3:15 pm
TEACHING TAXATION IN THE DIGITAL AGE
Organizer:光日日uhuububiiu
Moderator:光日日uhuububiiu
Discussants:

3:15 - 4:30 pm
LUNCHEON

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Andrew Lyon, PricewaterhouseCoopers LLP

9:00 - 10:30 am
UNCERTAINTY (A Panel Discussion)

Moderator: Richard Johnson, of the Treasury
Panelists:
- Chye-Ching Huang, University of California, Berkeley
- Andrew Lyon, PricewaterhouseCoopers LLP
- Kevin Murphy, Center for Retirement Research at Boston College
- Ed inval, Indiana University

10:30 - 10:45 am
COFFEE BREAK

10:45 am - 12:15 pm
UNFUNDED RETIREMENT LIABILITIES

Moderator: Kerk Phillips, Ernst & Young LLP
Panelists:
- Edmund Outslay, University of Florida, and Gary McGill, University of Illinois at Urbana-Champaign
- Michael Donohoe, Planning: A Riff on Circles, Squares, and Triangles

12:15 - 1:45 pm
LUNCHEON

Speaker: Rupak Gohain, President of the Board of Governors of the Federal Reserve System
Presentation of Deane Davis Award for Public Service to Mark Warner

2:00 - 3:30 pm
TCA’S INTERNATIONAL PROVISIONS—REFLECTIONS ON THE FIRST YEAR

Moderator: Richard Johnson, Oxford University
Panelists:
- Daniel Hemel, University of Chicago Law School
- Lucy Dadayan, Urban-Brookings Tax Policy Center
- Richard Auxier, Urban-Brookings Tax Policy Center
- Whitney Athens, University of North Carolina

3:30 - 4:15 pm
COFFEE BREAK

4:15 - 5:30 pm
OVERLAPPING GENERATIONS MODELS: ROUNDTABLE COMPARISONS FROM A STYLIZED SOCIAL SECURITY EXPERIMENT

Panelists:
- Robertalistic, Harvard University
- Ebay Moskowitz, Boston College
- Robert Pfahl, University of Virginia
- John Mikesell, Indiana University

5:15 - 6:15 pm
RECEPTION—IN HONOR OF MARK MAZUR, 2019 DAVID DAYS PUBLIC SERVICE AWARD WINNER

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FRIDAY, MAY 17

9:00 - 10:30 am
ALTERNATIVE REVENUE SOURCES AND SIN TAXES

Moderator: Andrew Lyon, PricewaterhouseCoopers LLP
Panelists:
- Robertalistic, University of North Carolina
- Robert Pfahl, University of Virginia
- Robert Alston, University of Georgia

10:45 am - 12:15 pm
STATE AND LOCAL SALES TAXES IN THE POST-WAYFAIR ERA

Organizers:
- Jason Oh, PricewaterhouseCoopers LLP
- Norton Francis, UCLA School of Law

Panelists:
- Whitney Athens, University of North Carolina
- Mark Warne, California State University, Northridge

12:15 - 1:45 pm
LUNCHEON

Speaker: Brian Jones, Data Platform & Workplace

2:00 - 3:30 pm
DIGITAL TAXES

Organizer: the Grading, Georgetown University Law Center
Panelists:
- Mark Warne, Georgetown University Law Center
- Robert Pfahl, University of Virginia

Recent Developments in Digital Services Taxes: The US Debate
- John Kelly, Oxford University
- The Supremacy of the Digital Services Tax to Significant Digital Promise Proposals
- The Tax of Digital Services
- The Supremacy of the Net Tax on Digital Services
- What do We Know About Global Residual Profit Allocation?
- April Dennis, the UK Treasury
- Richard Evans, Rice University

4:15 - 5:30 pm
ROUNDTABLE: MODEL COMPARISONS FROM OVERLAPPING GENERATIONS MODEL

Organizer: Dennis Zimmerman, American Tax Policy Institute (for the Center for Retirement Research at Boston College)
Panelists:
- Robert Pfahl, University of Virginia
- John Mikesell, Indiana University
- Felipe Lozano-Rojas, New Jersey Department of Treasury

5:15 - 6:30 pm
LUNCHEON

Speaker: Steve Westra, Data Platform & Workplace

6:30 - 8:00 pm
INTRODUCING THE O’NEILL SCHOOL OF PUBLIC AND ENVIRONMENTAL AFFAIRS AT INDIANA UNIVERSITY

Indiana University is proud to introduce the new O’Neill School of Public and Environmental Affairs, to be launched this Fall 2019. The O’Neill School of Public Affairs and Environmental Science (PAES) will be the first school in the nation to offer a public affairs and environmental science degree that focuses on both public service and sustainability. The O’Neill School of PAES offers a range of programs and courses that equip students with the skills to navigate the complexities of public policy and environmental issues. For more information, visit oneill.indiana.edu
Certain Uncertainty: Tax Policy in Unsettled Times

THURSDAY, MAY 16

8:45 - 9:00 am
NTA PRESIDENT WELCOME AND INTRODUCTION
Andrew Lyon, PricewaterhouseCoopers LLP

9:00 - 10:30 am
UNCERTAINTY (A Panel Discussion)
Moderator: Kyle Hanratty, Tax-Prep.com
Presenters: Andrew Lyon, PricewaterhouseCoopers LLP; Karl Russo, New Jersey Department of Treasury (Outside the National Press Club Ballroom)

10:30 - 10:45 am
COFFEE BREAK

10:45 am - 11:15 am
UNFUNDED RETIREMENT LIABILITIES
Moderator: Andrew Lyon, PricewaterhouseCoopers LLP
Discussants: Edward Outslay, Michigan State University; John Mikesell, Indiana University

11:30 am - 12:45 pm
ALTERNATIVE REVENUE SOURCES AND SIN TAXES
Moderator: Roberta Mann, Urban-Brookings Tax Policy Center; Panelists: Siobhan McKeever, Center for Retirement Research; Philp Cooper, University of North Carolina; Whitney Athen, University of North Carolina

1:45 - 2:15 pm
LUNCH ON THE TOPIC OF RETIREMENT SECURITY

2:30 - 3:15 pm
OVERLAPPING GENERATIONS MODEL: ROBUST COMPARISONS FROM A STYLIZED SOCIAL SECURITY EXPERIMENT
Moderator: Dana Trier, Weil, Bernhard, Meisel,览keoff, & Erisman LLP
Panelists: Jonathan Gruber, University of Michigan; Shafik Hebous, Indiana University; John Vella, University of Warwick

3:30 - 4:15 pm
COFFEE BREAK

4:15 - 5:15 pm
ALTERNATIVE REVENUE SOURCES AND SIN TAXES
Moderator: Roberta Mann, Urban-Brookings Tax Policy Center; Panelists: Siobhan McKeever, Center for Retirement Research; Philip Cooper, University of North Carolina; Whitney Athen, University of North Carolina

5:15 - 6:15 pm
Rounds Table: The State of the O'Neill School of Public and Environmental Affairs

FRIDAY, MAY 17

9:00 - 10:30 am
ALTERNATIVE REVENUE SOURCES AND SIN TAXES
Moderator: Roberta Mann, University of Oregon Law School
Panelists: Jeannette Brady, Urban-Brookings Tax Policy Center; Panelists: Siobhan McKeever, Center for Retirement Research; Philip Cooper, University of North Carolina; Whitney Athen, University of North Carolina

10:45 am - 12:15 pm
STATE AND LOCAL SALES TAXES IN THE POST-WAYFAIR ERA
Organizations: John Holdridge, John Holdridge, Indiana University
Moderator: Joseph Gorder, Orange Wharton University
The Panelists: Created by Gomphory, A State by State Analysis of Local Sales Tax Rates After the Wayfair Ruling

12:15 - 1:45 pm
LUNCH ON THE TOPIC OF REVENUE INEQUALITY - AN UPDATE
Moderator: Itai Grinberg, Georgetown University Law Center
Presenters: Shafik Hebous, Indiana University; John Vella, University of Warwick

2:00 - 3:30 pm
DIGITAL TAXES
Moderator: Karl Russo, New Jersey Department of Treasury
Panelists: Amy Gill, Pennsylvania Department of Revenue; Robert Mann, Urban-Brookings Tax Policy Center; John Vella, University of Warwick

3:45 - 5:15 pm
LUNCHEON
The UK Debate: Recent Developments in Digital Services Taxes: The EU Approach

5:15 - 6:45 pm
LUNCHEON: POST-WAYFAIR ERA
Moderator: Shams Tareq, Ernst & Young LLP
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