



National Tax
Association

In association with the
American Tax Policy Institute

55th Annual Spring Symposium

May 8–9, 2025 • Washington, DC

Taxes In A New World



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55th Annual Spring Symposium —

Blackstone is pleased to support
the **National Tax Association's**
Spring Symposium

55th Annual Spring Symposium Program in association with the American Tax Policy Institute (ATPI)

Conference Chair:

Peter Merrill, PwC

Program Chairs:

Janet Holtzblatt, Tax Policy Center

Kyle Pomerleau, American Enterprise Institute (AEI)

Eric Solomon, American Tax Policy Institute (ATPI) and Ivins, Phillips & Barker

Thomas Luke Spreen, University of Maryland

Moderator:

Richard Rubin, Wall Street Journal

Panelists:

Chuck Marr, Center on Budget and Policy Priorities

George Callas, Arnold Ventures

Beverly Moran, Boston College

Jeffrey Hoopes, University of North Carolina

THURSDAY, MAY 8, 2025

8:45 am – 9:00 am

Welcome and Introduction

Peter Merrill, National Tax Association President

9:00 am – 10:15 am

The Past and the Future of the Tax Cuts and Jobs Act (Panel Session)

Panel Description:

Most of the individual income tax and estate tax provisions in the 2017 Tax Cuts and Jobs Act will expire at the end of the year. President Trump favors the permanent extension of those provisions, which would cost more than \$4 trillion over the next ten years and largely benefit high-income taxpayers. The president has also proposed including other tax cuts—such as eliminating taxes on overtime, tips, and Social Security benefits—that would further add to the federal deficit. This panel will explore the impact of the TCJA changes over the past seven years and the benefits and costs of permanent extension.



American Tax Policy Institute

It is crucial for those who make or influence tax policy, including attorneys, accountants and economists, to discuss and debate the issues. The ATPI facilitates that conversation.

We appreciate your contributions to help ATPI in its efforts to raise attention to important tax policy matters that merit the attention of the IRS, Treasury, Congress and the American public.

ATPI relies on contributions from individuals and other organizations to support its programs. ATPI is a section 501(c)(3) organization for Federal income tax purposes, and all contributions are deductible to the extent provided by law.

For more information about ATPI or to donate, visit our website at www.americantaxpolicyinstitute.org

AMERICAN TAX POLICY INSTITUTE
info@americantaxpolicyinstitute.org

55th Annual Spring Symposium Program in association with the American Tax Policy Institute (ATPI)

10:15 am – 11:30 am

An Update on International Tax Policy (Panel Session)

Moderator:

Pat Brown, PwC

Panelists:

Daniel Bunn, Tax Foundation

Wei Cui, University of British Columbia

Itai Grinberg, Georgetown University

Loren Ponds, Skadden

Panel Description:

The panel description will be added shortly.

11:30 am – 11:45 am

Break

11:45 am – 12:00 pm

Davie-Davis Award Presentation

Presentation of the Davie-Davis Award for Public Service to Recipient Barry Johnson, Non-Resident Fellow, Urban-Brookings Tax Policy Center, by Len Burman, Urban Institute

12:00 pm – 12:30 pm

Keynote Presentation

Introduction:

Peter Merrill, PwC, NTA Board President

Keynote Speaker:

Kevin Salinger, Deputy Assistant Secretary for Tax Policy at the Department of the Treasury

12:30 pm – 2:00 pm

Lunch

2:00 pm – 3:00 pm

Modeling the Budgetary, Economic, and Distributional Implications of Tariffs (Paper Session)

Moderator:

Molly Saunders-Scott, Congressional Budget Office

Who Bears the Burden? A Description of How the Tax Policy Center Estimates the Distribution of Tariffs.

Rob McClelland, Tax Policy Center

Understanding the Implications of Tariffs

Erica York, Tax Foundation

Kyle Pomerleau, American Enterprise Institute (Co-author)

The Fiscal & Macroeconomic Effects of 'Reciprocal' Tariffs

Ernie Tedeschi, Yale University

3:00 pm – 3:15 pm

Break

3:15 pm – 4:15 pm

Anti-Poverty Programs at a Policy

Crossroads

(Panel Session)

Co-Sponsored by the American Tax Policy Institute

Moderator:

Katherine Pratt, Loyola Marymount University

Panelists:

Elizabeth Ananat, Barnard College, Columbia University

Kathryn Edwards, Independent Policy Consultant

Elira Kuka, George Washington University

Panel Description:

This panel will address three issues: (1) How do the economic growth effects of anti-poverty programs compare to the economic growth effects of the TCJA tax cuts? (2) To what extent do anti-poverty programs, such as the CTC and EITC, require a tradeoff of efficiency and equity? (3) How do the economic relief effects of anti-poverty programs compare to the economic relief effects of the TCJA tax cuts?

4:15 pm – 5:15 pm

Daniel M. Holland Medal Presentation

Presentation of the 2024 Daniel M. Holland Medal to Recipient Hilary Hoynes, University of California, Berkeley

Moderator:

Ankur Patel, U.S. Department of the Treasury

Panelists:

Marianne Bitler, University of California, Davis

Elaine Maag, Urban-Brookings Tax Policy Center

Robert Moffitt, Johns Hopkins University

5:30 pm – 6:30 pm

Reception

Sponsored in part by the Burch Center in honor of Hilary Hoynes

55th Annual Spring Symposium Program in association with the American Tax Policy Institute (ATPI)

FRIDAY, MAY 9, 2025

8:45 am – 9:00 am

Welcome and Introduction

Peter Merrill, National Tax Association President

9:00 am – 10:00 am

Restoring Fiscal Sustainability

(Paper Session)

Moderator:

John McClelland, Congressional Budget Office

Discussant:

Karen Dynan, Harvard University

Assessing the Risks and Costs of the Rising U.S. Federal Debt

Louise Sheiner, Brookings Institution

Wendy Edelberg, Brookings Institution (Co-author)

Ben Harris, Brookings Institution (Co-author)

Fiscal Consolidation – Are There Lessons for the U.S.?

William Gale, Urban-Brookings Tax Policy Center

Ian Berlin, Urban-Brookings Tax Policy Center (Co-author)

Samuel Thorpe, University of Manchester (Co-author)

Radical Reform Is the Only Path to Fiscal Sustainability

Laurence Kotlikoff, Boston University

10:00 am – 10:15 am

Break

10:15 am – 11:15 am

Famine, Feast, and Famine Again: The IRS's Budget and its Impact on Taxpayers

(Panel Session)

Moderator:

Janet Holtzblatt, Tax Policy Center

Panelists:

Barry Johnson, Urban-Brookings Tax Policy Center

Natasha Sarin, Yale University

Pete Sepp, National Taxpayers Union

Panel Description:

Famine and feast and famine again: that's a description of the Internal Revenue Service's resources over the past 15 years. From 2010 through 2020, Congress cut the IRS's appropriations by nearly 20 percent, after adjusting for

inflation, and halted hiring for seven years, leading to cutbacks in taxpayer services, reductions in audits, and a slowdown in modernization. The famine appeared to end with the passage of the Inflation Reduction Act, which boosted funding for the IRS by nearly \$80 billion through 2031—on top of annual appropriations—for transformative changes to the agency. But since then, Congress has chipped away at the IRA funding and froze the IRS appropriations. And with thousands of the IRS staff laid off or applying for buy-outs since February and the departure of many top officials, the IRS is set for transformative change—but of a very different type than envisioned when the IRA was enacted.

The experts on this panel will discuss the impact of the cutbacks in the IRS's resources on the future of the agency and the tax system.

11:15 am – 11:30 am

Break

11:30 am – 12:00 pm

Keynote Presentation

Introduction:

Eric Solomon, ATPI & Ivins, Phillips & Barker

Keynote Speaker:

Danny Werfel, Former IRS Commissioner

12:00 pm – 1:30 pm

Lunch

1:30 pm – 2:30 pm

Issues for Energy and Environmental Taxation

(Paper Session)

Discussant:

Michael Mehling, Massachusetts Institute of Technology

Tax Incentives Supporting Solar and Wind in the Electric Power Sector

Molly Sherlock, Congressional Budget Office

Practicality of Carbon Border Adjustments in a Carbon Tax

Shuting Pomerleau, American Action Forum

Carbon Leakage to Developing Countries

Marcel Olbert, London Business School

Diego R. Kanzig, (Co-author)

Julian Marenz, (Co-author)

NTA JOB LISTINGS

Submit Open Positions to the NTA Job Center!



National Tax Association

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2:30 pm – 2:45 pm

Break

2:45 pm – 4:00 pm

Migration Responses to State and Local Taxes

(Paper Session)

- **Discussant:**
 - *Brian Calle*, Georgetown Law Center
 -
- **Local Income Taxes and Intrastate Migration: New Evidence from Indiana and Maryland**
 - *Andrey Yushkov*, Tax Foundation
 -
- **Welfare Consequences of Mobility Restrictions in the Tiebout Model: An Agent-Based Modeling Approach**
 - *Soomi Lee*, University of La Verne
 - *Yuri Mansury*, Illinois Institute of Technology (Co-author)
 -
- **State Taxes, Migration, and Capital Gains Realizations**
 - *Ben Sprung-Keyser*, University of Pennsylvania
 - *Lucas Goodman*, U.S. Department of the Treasury (Co-author) (Invited)

4:00 pm – 5:00 pm

Current Issues in Intergovernmental Fiscal Relations

(Panel Session)

Moderator:

Liz Farmer, Pew Charitable Trusts

Panelists:

Brian Sigriz, National Association of State Budget Officers

Kim Rueben, Lincoln Institute of Land Policy

Jared Walczak, Tax Foundation

Panel Description:

The Trump administration and Congress signaled their intent to extend and expand the 2017 Tax Cuts and Jobs Act. This panel will discuss the impacts of a TCJA extension and other pending federal tax changes on state revenue systems. The panel will also explore how potential reforms of federal grant programs could affect the fiscal situation of state and local governments.

Secretary and Commissioner Fund

Thank you to all who have donated to the Secretary and Commissioner fund whose donations have covered the cost of **34 registrations** for those who have lost funding to attend the Spring Symposium.



Call for Papers!

Don't miss your opportunity to submit individual papers to be integrated into sessions, proposals for complete sessions of papers, and proposals for panel discussions. **The deadline to submit is Monday, May 12, 2025, 11:59PM EST.** Decisions concerning the inclusion of papers and sessions will be announced in August 2025.



55th Annual Spring Symposium Program in association with the American Tax Policy Institute (ATPI)

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The Peter G. Peterson Foundation
is proud to support the
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55TH ANNUAL SPRING SYMPOSIUM

The **Peter G. Peterson Foundation** is a nonpartisan organization dedicated to increasing public awareness of the nature and urgency of key fiscal challenges threatening America's future and accelerating action on them. To address these challenges successfully, we work to bring Americans together to find and implement sensible, long-term solutions that transcend age, party lines and ideological divides in order to achieve real results.



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