

NTA NATIONAL TAX ASSOCIATION

The leading association
of tax professionals—
dedicated to
advancing understanding
of the theory and practice
of taxation

NTA Forum

Articles, Ideas and News from the National Tax Association

Number 26, Summer 1998

Myths
and
Reality

and the
Futurization

No presidential candidate wants to
propose. But events are compelling to
run a socially relevant presidential
Social Security, but about to call for radical
reform.

One of these factors will require greater
action. The current presidential campaign, like the
last, will require a lot of progress for the
funds, leaving after leaving candidates,
evening a Congress and the president to pay
Social Security in funds and beyond.

As the debate within the Advisory Commission
on Social Security, larger debate is now
to the Social Security of America. It is
though badly overused, the term "social."
Unfortunately, sensible debate is often
in terms of social insurance, not social
security.

NATIONAL TAX
ASSOCIATION

PROCEEDINGS

FUNDAMENTAL TAX REFORM
POSSIBILITIES AND PROBLEMS

EIGHTY

EIGHTH

ANNUAL

**National Tax Association
Founded 1907**

The National Tax Association—NTA— is the world's most prestigious professional tax organization.

NTA is the premier forum for:

- **Debating** complex and controversial public finance issues;
- **Testing** new tax theories, practices, and policies; and
- **Disseminating** the highest quality impartial, nonpartisan research.

NTA brings together an unparalleled diversity of interests and experts in a broad-based membership of government, corporate, academic, and independent tax professionals. *No other association offers such a rich mix of scholars, legislators and administrators, lawyers and accountants, professors and other scholars, taxpayer representatives, students and interested citizens.*

Membership in the National Tax Association brings you

National Tax Journal—Respected worldwide as the premier scholarly journal in the field of taxation and public finance.

Annual Conference on Taxation—three days of sharing ideas on current and emerging public finance issues, drawing on the most advanced thinking and research by NTA members and other colleagues. The published *Proceedings* provide a valuable and comprehensive research compendium as well as an historical resource on a wide range of fiscal topics.

Spring Symposium—a two-day Conference each May in Washington DC, focusing on important tax issues. The collected papers are published in the September issue of the *National Tax Journal*.

NTA carries out its educational purpose through its quarterly *National Tax Journal* and other publications, and by sponsoring conferences, symposia, and study committees.

Workshop on Valuation of Public Utility and Railroad Property—a week-long July workshop co-sponsored with Wichita State University.

Special Conferences and Symposia—occasional meetings on specific tax issues, such as state taxation of business, sales taxes, taxation of business property, state and local fiscal equalization, and telecommunications and electronic commerce.

NTA Forum—a quarterly newsletter containing articles of broad interest to all tax professionals, along with news of Association activities and plans.

Committees of the Association—Members participate in standing committees, each of which specializes in a particular area of public finance:

Energy, Communications, and Transportation Services • Federal Taxation and Finance • Financial Institutions, Products, and Services • Gaming • Intergovernmental Fiscal Relations • International Public Finance • Local Nonproperty Taxation • Property Taxation • State Income and Business Taxation • State Sales and Use Taxation

**The enormous public benefit that can come from
sound tax policy and wise administration
is a prime reason for belonging to NTA.**

APPLICATION FOR MEMBERSHIP

National Tax Association

725 15th Street NW #600
Washington DC 20005-2109
202/737-3325 • FAX 202/737-7308 • Natltax@aol.com

I am enclosing \$_____ for annual membership dues in the National Tax Association.

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Corporation or Government Agency	\$300*
Professional, Corporate Individual	\$120
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Library	\$100
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*Three members for corporations; five members for government agencies.

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**Members cite
as the most compelling reason
to belong to NTA
a sense of responsibility
to their profession
and the public at large.**

The National Tax Association invites you to join your colleagues in the tax community as we work to foster understanding of the complex public finance system through impartial exchange of information, research, and divergent viewpoints.

NTA members have a role in all aspects of the Association's professional activities and programs.

- Work with other members in setting the agenda for conferences and seminars
- Participate in the annual Spring Symposium and the Conference on Taxation
- Join a standing committee
- Contribute to Association publications

The National Tax Association is a nonpolitical, nonpartisan, 501(c)(3) nonprofit organization whose purpose is to foster study and discussion of complex and controversial issues in tax theory, practice, and policy, and other aspects of public finance. NTA does not promote any particular tax program or policy.

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IMPORTANT NOTICE TO SEMINAR PARTICIPANTS

It is imperative that you make your hotel reservations at the Bellview Mido Hotel before December 20, 1995 by telephoning (813) 442-6171 or by faxing the enclosed hotel form to (813) 441-4173.

Please make certain that you specify that you are attending the Institute of Property Taxation/NTA meeting so you may take advantage of the special rate which includes the group continental breakfast on Monday and Tuesday.

DON'T DELAY - - - Send in your form today.