

# PROGRAM AT A GLANCE—28th NTA SPRING SYMPOSIUM

## What Do We Mean By "Taxpayer Relief"?

**MONDAY, MAY 18, 1998**

### **Panel on IRS Restructuring**

- Former IRS Commissioners: *Donald Alexander, Lawrence Gibbs, Fred Goldberg, Margaret Richardson*

### **Hot Topics in Business Taxation**

- Burning Issues in the Tobacco Settlement
- Greenhouse Gas Emissions Trading: The Basic Mechanics
- Delivering Energy Conservation through the Tax Code

**Luncheon Address**—*Joel Slemrod*

### **Metropolitan Finance Issues:**

#### **Current Problems, Future Prospects**

- Taxes and Household Location Decisions in the Washington, DC Metropolitan Area
- President Clinton's Urban Education Initiatives
- Fiscal Capacity in New York: The City versus the Region
- Metropolitan Taxation in the 21<sup>st</sup> Century

### **Sound Bites v. Fundamental Federal Tax Reform**

- Effective Marginal Tax Rates under the Federal Individual Income Tax: Death by One Thousand Pin Pricks?
- Fundamental Tax Reform: Public Perception and Political Rhetoric
- Fresh from the River Styx: The Achilles' Heels of Tax Reform Proposals

**TUESDAY, MAY 19, 1998**

### **Tax Competition: Taxation When 21<sup>st</sup> Century Commerce Collides with 20<sup>th</sup> Century Tax Law**

- Tax Competition, Benefit Taxes, and Fiscal Federalism
- Taxation of Financial Capital in a Global Economy
- The OECD Report on Curbing Harmful Tax Competition

### **Public Policy and Saving**

- An Analysis of Educational Saving Incentives
- Tax Reform and Target Saving
- Tax Rates on IRA Contributions and Withdrawals: Evidence and Implications

### **Program Committee**

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*Leonard E. Burman*

*Daphne A. Kenyon*

*Mark Mazur*

*Joel Slemrod*

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What Do We Mean by Taxpayer Relief? • 28th Spring Symposium • May 18-19, 1998



28<sup>th</sup> NTA Spring Symposium  
May 18-19, 1998

**WHAT DO WE  
MEAN BY  
“TAXPAYER  
RELIEF”?**

Crystal City Marriott  
Arlington, VA



Monday  
May 18,  
1998

8:45-9:00 AM

**Welcome and Introduction**

*Edith Brashares, Office of Tax Analysis, U.S. Department of the Treasury*

9:00-10:30 AM

**Panel on IRS Restructuring**

**Co-moderators:**

*Elizabeth Wagner, Price Waterhouse, Washington, DC*  
*Joel Slemrod, University of Michigan, Ann Arbor*

**Former IRS Commissioners:**

*Donald Alexander, Akin, Gump, Strauss, Hauer & Feld LLP*  
*Lawrence Gibbs, Miller & Chevalier, Chartered*  
*Fred Goldberg, Skadden, Arps, Slate, Meagher & Flom*  
*Margaret Richardson, Ernst & Young LLP*

10:30-10:45 AM

**Coffee Break**

10:45-12:15 PM

**Hot Topics in Business Taxation**

**Moderator:**

*Mark Mazur, U.S. Department of Energy*

**Presenters:**

*Jane Gravelle, Congressional Research Service—"Burning Issues in the Tobacco Settlement"*  
*Michael Toman, Resources for the Future—"Greenhouse Gas Emissions Trading: The Basic Mechanics"*  
*Peter Merrill, Price Waterhouse, Washington, DC—"Delivering Energy Conservation through the Tax Code"*

12:30-1:45 PM

**Symposium Luncheon**

**Chair:** *Wayne G. Eggert, Lucent Technologies Inc.*  
**Speaker:** *Joel Slemrod*

2:00-3:30 PM

**Metropolitan Finance Issues:  
Current Problems, Future Prospects**

**Moderator/Discussant:**

*Daphne A. Kenyon, Simmons College*

**Presenters:**

*Robert P. Strauss, Carnegie Mellon University—"Taxes and Household Location Decisions in the Washington, DC Metropolitan Area"*  
*Judy Temple, Institute for Research on Poverty, University of Wisconsin, Madison—"President Clinton's Urban Education Initiatives"*  
*Howard Chernick, Hunter College of the City University of New York; and David Belkin, New York City Independent Budget Office—"Fiscal Capacity in New York: The City versus the Region"*  
*David Brunori, George Washington University—"Metropolitan Taxation in the 21st Century"*

3:30-3:45 PM

**Coffee Break**

Tuesday  
May 19, 1998

3:45-5:15 PM

**Sound Bites v. Fundamental Federal Tax Reform**

**Moderator:**

*Thomas A. Barthold, Joint Committee on Taxation*

**Presenters:**

*Thomas A. Barthold and Joint Committee Staff—"Effective Marginal Tax Rates under the Federal Individual Income Tax: Death by One Thousand Pin Pricks?"*  
*Jeff Birnbaum, Washington Bureau Chief, Fortune Magazine—"Fundamental Tax Reform: Public Perception and Political Rhetoric"*  
*Ronald A. Pearlman, Covington & Burling and Georgetown University—"Fresh from the River Styx: The Achilles' Heels of Tax Reform Proposals"*

5:30-6:30 PM

**Reception**

8:30-9:45 AM

**Tax Competiton: Taxation When 21st Century Commerce  
Collides with 20th Century Tax Law**

**Moderator:**

*Joann Weiner, Office of Tax Analysis, U.S. Department of the Treasury*

**Presenters:**

*Timothy J. Goodspeed, Hunter College of the City University of New York—"Tax Competition, Benefit Taxes, and Fiscal Federalism"*  
*Howell Zee, Fiscal Affairs Division, International Monetary Fund—"Taxation of Financial Capital in a Global Economy"*  
*Hugh Ault, OECD (on leave from Boston College)—"The OECD Report on Curbing Harmful Tax Competition"*

**Discussant:**

*Larry Langdon, Hewlett Packard Company*

9:45-10:00 AM

**Coffee Break**

10:00-11:30 AM

**Public Policy and Saving**

**Moderator:**

*Leonard E. Burman, The Urban Institute*

**Presenters:**

*Thomas Kane, John F. Kennedy School of Government, Harvard University—"An Analysis of Educational Saving Incentives"*  
*Andrew Samwick, Dartmouth College—"Tax Reform and Target Saving"*  
*Leonard E. Burman; William G. Gale, The Brookings Institution; and David Weiner, Congressional Budget Office—"Tax Rates on IRA Contributions and Withdrawals: Evidence and Implications"*

11:30-11:45 AM

**Closing Remarks**

## Hotel Information

Crystal City Marriott Hotel  
1999 Jefferson Davis Highway, Arlington, VA 22202-3564  
(703) 413-5500 or 1-800-228-9290

NTA has blocked a limited number of rooms at a rate of \$142 for those attending the Symposium. Please register as soon as possible. **The cutoff date for this rate is May 4, 1998.**

Be sure to mention that you are attending the National Tax Association Symposium.

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**Registration Fee: \$135**

Includes Luncheon, Reception, and Presentations Book

Please register **before May 12, 1998**. No refunds will be given for cancellations after May 12.

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March 1998

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Dear Colleague:

On behalf of the Program Committee, it is my pleasure to invite you to join your NTA colleagues for the 28th Spring Symposium, May 18-19 at the Crystal City Marriott in Arlington, Virginia.

This year's program—**What Do We Mean by "Taxpayer Relief"?**—examines the current tax system as well as proposals for federal tax reform. The program starts with a panel of former IRS Commissioners discussing **IRS Restructuring**. This discussion promises to be both thoughtful and lively. The presentations that follow deal with timely tax policy issues and are organized into the following sessions:

- ☐ **Hot Topics in Business Taxation**
- ☐ **Metropolitan Finance Issues: Current Problems, Future Prospects**
- ☐ **Sound Bites v. Fundamental Federal Tax Reform**
- ☐ **Tax Competition: Taxation When 21<sup>st</sup> Century Commerce Collides with 20<sup>th</sup> Century Tax Law**
- ☐ **Public Policy and Saving**

The Program Committee has assembled a group of leading speakers from government, academia, and business for what promises to be an exciting meeting. We urge you to attend the Symposium for an up-to-the-minute look at these tax issues.

The luncheon address will be given by Joel Slemrod, Director of the Office of Tax Policy and Professor at the University of Michigan, and editor of the *National Tax Journal*. He is well known for his analysis of administrative and compliance issues, particularly of tax reform proposals.

Register now! All the information you need is in this program.

Sincerely,

*Edith Brashares*

Edith Brashares  
Chair, Program Committee

91st Annual Conference on Taxation  
The Hyatt Regency • Austin, Texas • November 8–10, 1998