

**National Tax Association  
92<sup>nd</sup> Annual Conference  
on Taxation**

**October 24-26, 1999  
Sheraton Colony Square Midtown  
Atlanta, Georgia**

**preliminary program**



## program at a glance

### SUNDAY, OCTOBER 24

#### CONCURRENT SESSIONS 10:30AM-NOON

- Tax Reform in the Russian Federation
- The Economic Effects of Taxation
- Federal Incentives and State Redistributive Spending
- Current Issues in U.S. Property Taxation

#### CONCURRENT SESSIONS 1:30-3:00PM

- State and Local Finance at the Millennium
- Financing Transportation in an Intergovernmental System
- Current Issues in Business Taxation

#### CONCURRENT SESSIONS 3:15-4:45PM

- The Use of Publicly Available Data to Evaluate Tax Policy
- Revenue Forecasting Experiences of Federal, State and Local Governments
- Educational Expenditures, School Choice, and School Quality

#### ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION 5:00PM

### MONDAY, OCTOBER 25

- Ron Cummings' Computer Experiments on Tax Evasion Policy Research Center, Georgia State University. **Limited to 22 people per session:** 8:30 to 9:30 a.m., 10:30 to 11:30 a.m., 2:00 to 3:00 p.m. and 4:00 to 5:00 p.m. on October 25; and 2:00 to 3:00 p.m. on October 26.

#### CONCURRENT SESSIONS 8:30-10:00AM

- International Tax Issues
- Taxation and Social Policy
- Implications of the National Gambling Impact Study Commission's Report
- State Taxation of Value Added

#### GENERAL SESSION 10:15AM-NOON

The Pros and Cons of Individual Accounts in Reforming Social Security

#### LUNCHEON

NOON-1:30PM

#### GENERAL SESSION

1:45-3:15PM

Taxation of Electronic Commerce

#### CONCURRENT SESSIONS

3:30-5:00PM

- The Relationship between Fiscal Preferences and Tax Systems
- Corporate Tax Shelters
- Simplifying Sales Tax Compliance through Managed Audits
- Private Provision of Public Services

### TUESDAY, OCTOBER 26

#### CONCURRENT SESSIONS 8:30-10:00 AM

- Tax Aspects of Electricity Restructuring
- Evaluating State Tax Expenditures
- Longer Term Perspectives for Policymakers: Making Use of Panel Data
- Term Limits: Their Effects on Governance and Public Policy

#### GENERAL SESSION 10:15AM-NOON

- How Much is the Federal Surplus and What Should Be Done With It?

#### COMMITTEE LUNCHEONS AND PRESENTATION OF NEW NTA WEB SITE NOON-1:30

- Ron Cummings' Computer Experiments on Tax Evasion - 2:00 to 3:00 p.m.

#### CONCURRENT SESSIONS 1:45-3:15

- Property Taxation in Africa
- Current Issues in Individual Taxation
- State and Local Responses to School Finance Equalization
- The Effectiveness of State and Local Tax Incentives

#### Tax Reform in the Russian Federation

##### MODERATOR:

Elaine Grigsby, USAID, Moscow

##### PRESENTERS:

Jorge Martinez-Vazquez and Sally Wallace, Georgia State University—"Tax Reform in the Transition: The Ups and Downs of the Russian Federation"

John Mikesell, Indiana University—"Decentralizing Government Finances in the Russian Federation: The Regional Sales and Imputed Income Taxes"

Mark Sundberg and Alexander Morozov, The World Bank—"Russia Public Expenditure Analysis: Navigating in the Twilight"

##### DISCUSSANTS:

Roy W. Bahl, Georgia State University

William F. Fox, University of Tennessee, Knoxville

Victoria Summers, International Monetary Fund

#### Federal Incentives and State Redistributive Spending

##### MODERATOR:

Howard Chernick, Hunter College of the City University of New York

##### PRESENTERS:

Howard Chernick—"State Fiscal Substitution between Food Stamps and Cash Assistance"

Katherine Baicker, Dartmouth College—"State Responses to Federal Matching Incentives under the AFDC Program"

Diane Lim Rogers, The Urban Institute—"The Effect of Recent State and Local Tax Initiatives on Low-Income Households"

##### DISCUSSANT:

Elizabeth Powers, University of Illinois

## sunday, october 24

### concurrent sessions

10:30-noon

#### The Economic Effects of Taxation

##### MODERATOR:

Stacy Dickert-Conlin, Maxwell School, Syracuse University

##### PRESENTERS:

Susan Dynarski, Kennedy School of Government, Harvard University, and NBER—"The Economic Effect of the HOPE Credit: Evidence from Georgia"

David Joulfaian, Office of Tax Analysis, U.S. Department of the Treasury—"The Effects of Estate Taxes on Charitable Bequests"

Jeff Kubik, Syracuse University—"The Incidence of the Personal Income Tax: Evidence from the Tax Reform Act of 1986"

##### DISCUSSANTS:

Julie-Anne M. Cronin, Office of Tax Analysis, U.S. Department of the Treasury

Peter Brady, Federal Reserve Board

#### Current Issues in U.S. Property Taxation

##### MODERATOR:

Wayne G. Eggert, Lucent Technologies Inc.

##### PRESENTERS:

John O. Behrens, Attorney-at-Law—"Value by the Case, or Assessments Go to Court"

Michael Clarkson, Technical Valuation Services, Inc.—"Property Tax and Technological Obsolescence"

Lisa Shapiro, Gallagher, Callahan & Gartrell; Richard England, University of New Hampshire; Daphne A. Kenyon, The Josiah Bartlett Center & Simmons College; and Charles Connor—"The Economic and Fiscal Impacts of a Uniform Statewide Property Tax"

##### DISCUSSANT:

James R. Davis, Board of Tax Assessors, Macon-Bibb County, Georgia



**sunday, october 24**

**concurrent sessions  
1:30-3:00 pm**

**Current Issues in Business Taxation**

**MODERATOR:**

*Gerald Auten*, Office of Tax Analysis, U.S. Department of the Treasury

**PRESENTERS:**

*Gerald Auten* and *Edith Brashares*, Office of Tax Analysis, U.S. Department of the Treasury—"Do Taxes Spoil the Use of Tradeable Emission Allowances to Regulate Greenhouse Gas Emissions?"

*Susan Nelson*, Office of Tax Analysis, U.S. Department of the Treasury—"Current Issues in the Taxation of Small Business"

**Financing Transportation in an Intergovernmental System**

**MODERATOR:**

*John Bartle*, University of Nebraska-Omaha

**PRESENTERS:**

*John Bartle*—"Financing the Airport of the Future: The Small Aircraft Transportation System"

*W. Bartley Hildreth* and *W. Edward Flentje*, Wichita State University—"State Initiatives in Transportation Investment: Two Kansas Cases"

**State and Local Finance at the Millennium**

**MODERATOR:**

*David L. Sjoquist*, Georgia State University

**PRESENTERS:**

*James Alm*, Georgia State University—"The Vanishing Taxpayer: The Future of State-Local Government Finances"

*Richard R. Hawkins*, University of West Florida—"Economic Structure and the Local Sales Tax Threat from Electronic Commerce"

*Lawrence O. Picus*, University of Southern California; and *Ross Rubenstein*, Georgia State University—"Politics, the Courts, and the Economy: Implications for the Future of School Financing"

**DISCUSSANTS:**

*Roy W. Bahl*, Georgia State University  
*Helen F. Ladd*, Duke University

Check [www.ntanet.org](http://www.ntanet.org) for program updates and Atlanta city information.

**sunday, october 24**

**concurrent sessions  
3:15-4:45 PM**

**The Use of Publicly Available Data to Evaluate Tax Policy**

**MODERATOR:**

*Douglas Holtz-Eakin*, Maxwell School, Syracuse University

**PRESENTERS:**

*Miguel Gouveia*, Catholic University of Portugal; and *Robert P. Strauss*, Carnegie-Mellon University—"Effective Federal Income Tax Rates: 1966-1991"

*George A. Plesko*, Massachusetts Institute of Technology—"Book-Tax Differences and the Measurement of Corporate Income"

*Lillian F. Mills*, University of Arizona—"Investigating Transfer Pricing by Multinational Companies Using Public and Private Data"

**DISCUSSANT:**

*Douglas Holtz-Eakin*

**Educational Expenditures, School Choice, and School Quality**

**MODERATOR:**

*Thomas A. Downes*, Tufts University

**PRESENTERS:**

*Thomas F. Pogue*—"Public School Success and Failure: Weighing the Effects of Dollars, Family, Peers and Community"

*Corrine Taylor*, Wellesley College—"Challenges in Linking Student Outcomes and School Expenditures"

*Gerhard Glomm*, *Doug Harris*, and *Te-Fen Lo*, Michigan State University—"Charter School Entry"

*Helen F. Ladd*, Duke University—"School Choice in New Zealand"

**DISCUSSANTS:**

*Thomas A. Downes*  
*Leslie E. Papke*, Michigan State University

**Fiscal Decentralization in Transition Countries:  
The Role of Local Democratic Governance**

**MODERATOR:**

*Michael E. Bell*, MEB Associates, Inc.

**PRESENTERS:**

*Deborah Wetzel*, The World Bank—"Decentralization in Former Socialist Economies: Progress and Prospects"

*Michael E. Bell*, and *Charles Adams*, Ohio State University—"Fiscal Decentralization Indicators: Local Democratic Governance"

**Revenue Forecasting Experiences of Federal, State and Local Governments**

**MODERATOR:**

*Ranjana Madhusudhan*, New Jersey Department of Treasury

**PRESENTERS:**

*William Anderson*, Budget and Planning Division, State of Nevada—"Forecasting Gaming Revenues in Nevada: Methodologies and Accuracy"

*Mark Haas* and *Andrew Lockwood*, Michigan Department of Treasury—"What Happens to Lottery Revenues When New Casinos Are Opened?"

*Marilyn Rubin*, John Jay College, City University of New York—"Approaches to Revenue Forecasting by State and Local Governments"

*Joel Platt*, Office of Tax Analysis, U.S. Department of Treasury—"Forecasting of Selected Federal Taxes: Lessons for State Governments"

*Donald J.S. Brean*, University of Toronto—"Tax and Expenditure Forecasts: Biases, Randomness, and Correlations"

**Annual Meeting of the  
National Tax Association: 5:00 PM**

**Reception: 6:00 PM**



## monday, october 25

concurrent sessions  
8:30-10:00 AM

### International Tax Issues

**MODERATOR:**

*William C. Randolph*, Office of Tax Analysis, U.S. Department of the Treasury

**PRESENTERS:**

*Donald Rousslang* and *Gerald Silverstein*, Office of Tax Analysis, U.S.

Department of the Treasury—"Tax Rates on Foreign Investment Income:  
A Comparison of Financial Statement and Tax Return Measures"

*Rosanne Altshuler*, Rutgers University; and *R. Glenn Hubbard*, Columbia  
University—"The Effect of the Tax Reform Act of 1986 on the Location of  
Assets in Financial Services Firms"

*Harry Grubert*, Office of Tax Analysis, U.S. Department of the Treasury; and *John  
Mutti*, Grinnell College—"Dividend Exemption versus the Current System for  
Taxing Foreign Business Income"

**DISCUSANT:**

*William C. Randolph*

*Douglas Shackelford*, University of North Carolina, Chapel Hill

*Jack Mintz*, University of Toronto

### Ron Cummings' Computer Experiments on Tax Evasion

On Monday, October 25, and Tuesday afternoon, October 26, conference participants will have the opportunity to participate in a computer lab experiment on the factors that affect tax compliance and hear a summary of the results of previous experimental research on the topic. Factors that have been investigated include the probability of audit, the penalty rate, and the marginal tax rate. The computer experiments have produced some surprising results.

*Ron Cummings*, Georgia State University Noah Langdale Eminent Scholar in Environmental Policy, has set up the lab. *Susan Laury* of the Economics Department will run the experiments at the Policy Research Center at Georgia State University. The Policy Research Center is a short subway ride from the conference site.

**Each session is limited to 22 people.** The schedule is: Monday—8:30-9:30 AM, 10:30-11:30 AM, 2:00-3:00 PM, and 4:00-5:00 PM; Tuesday—2:00-3:00 PM.

## monday, october 25

concurrent sessions  
8:30-10:00 AM

### Taxation and Social Policy

**MODERATOR:**

*Stacy Dickert-Conlin*, Maxwell School, Syracuse University

**PRESENTERS:**

*James Alm*, Georgia State University; *Jennifer Thacher*, University of Colorado; and  
*Leslie A. Whittington*, Georgetown University—"Shacking Up or Shelling Out:  
Income Taxes and Cohabitation"

*Nada Eissa* and *Hilary Hoynes*, University of California Berkeley—"Tax-Transfer  
Policy and Marriage"

*Peter Brady*, Federal Reserve Board; *Julie-Anne M. Cronin*, Office of Tax Analysis,  
U.S. Department of the Treasury; and *Scott Houser*, California State University—  
Fresno, "Regional Variation in the Federal Mortgage Interest Deduction"

**DISCUSSANTS:**

*Dan T. Rosenbaum*, University of North Carolina-Greensboro

*Donald Bruce*, University of Tennessee-Knoxville

### Implications of the Report of the National Gambling Impact Study Commission

**MODERATOR:**

*Ranjana Madhusudhan*, New Jersey Department  
of Treasury

**PANELISTS:**

*Charles Clotfelter*, Duke University

*Rebecca Paul*, Georgia State Lottery

*Linda Minash*, Wisconsin Division of Gaming

*Erik R. Batzloff*, Spintek Gaming Technologies,  
Inc., Las Vegas

*Joel Lunde*, Iowa Department of Management

### State Taxation of Value Added

**MODERATOR:**

*Serdar Yilmaz*, George Mason University

**PRESENTERS:**

*Robert D. Ebel*, The World Bank—"Reconnaissance of  
the Issues and U.S. Experience"

*James A. Papke*, Purdue University—"Challenging  
Tradition: Substituting a VAT for the Local Tax on  
Business Personality"

*Kelly D. Edmiston*, Georgia State University—"The VAT  
and State Economic Development"

*William F. Fox* and *LeAnn Luna*, University of  
Tennessee-Knoxville—"What if There is a National  
VAT?"

**DISCUSSANT:**

*Elizabeth McNichol*, Center on Budget and Policy  
Priorities

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**monday, october 25**

**general session  
10:15 AM-Noon**

**The Pros and Cons of Individual Accounts in  
Reforming Social Security**

**MODERATOR:**

*Julia Lynn Coronado*, Board of Governors of the  
Federal Reserve System

**PRESENTERS:**

*Leonard E. Burman*, Deputy Assistant Secretary for  
Tax Analysis, U.S. Department of the Treasury  
*Dallas Salisbury*, President and CEO, Employee  
Benefit Research Institute  
*William Shipman*, Principal, State Street Corporation  
*Sylvester Schieber*, Vice President, Research and  
Information, Watson Wyatt Worldwide

**general session  
1:45-3:15 PM**

**Taxation of Electronic Commerce**

**MODERATOR:**

*James R. Eads*, Partner, Ernst & Young, Atlanta

**PRESENTERS:**

*Charles E. McLure, Jr.*, Hoover Institution at  
Stanford University  
*Walter Hellerstein*, Professor of Law, University of  
Georgia  
*Jeffrey Friedman*, Attorney-Advisor, U.S.  
Department of the Treasury

**luncheon  
Noon-1:30 PM**

**SPEAKER:**

*The Honorable Michael Leavitt*,  
Governor of Utah (invited)

**The Relationship between Fiscal  
Preferences and Tax Systems**

**MODERATOR:**

*Harold M. Hochman*, Lafayette College

**PRESENTERS:**

*John Ashworth*, University of Durham, UK; and  
*Bruno Heyndels*, Vrije Universiteit Brussel,  
Belgium—"Reference Point Effects in Local  
Taxation: It All Depends on How You Look At It"  
*Giorgio Brosio*, University of Turin, Italy; and  
*Alberto Cassone*, University of Alessandria,  
Italy—"Tax Evasion across Italy: Rational  
Noncompliance or Inadequate Civic Concern"  
*Kenneth E. Greene*, State University of New York-  
Binghamton—"Sources of Support for  
Redistributive Activities and Other Public  
Means of Doing Good"

**DISCUSSANT:**

*Paul Rubin*, Emory University

**Simplifying Sales Tax Compliance  
through Managed Audits**

**MODERATOR:**

*Terrell E. Schroeder*, Marvin F. Poer &  
Company

**PRESENTERS:**

*Mary Pat Kloster*, American Tax  
Association  
*Edward M. Many*, Georgia Department of  
Revenue

**monday, october 25**

**concurrent sessions  
3:30-5:00 PM**

**Corporate Tax Shelters**

**MODERATOR:**

*James B. Mackie, III*, Office of Tax Analysis, U.S.  
Department of the Treasury

**PRESENTERS:**

*Joseph M. Mikrut*, Tax Legislative Counsel, U.S.  
Department of the Treasury  
*Kenneth W. Gideon*, Wilmer, Cutler & Pickering,  
Washington DC

**Private Provision of Public Services**

**MODERATOR:**

*Amy Ellen Schwartz*, Wagner School, New York University

**PRESENTERS:**

*Julie Berry Cullen*, University of Michigan—"Do Parental  
Responses Undermine School Finance Equalization?"  
*Amy Ellen Schwartz*—"Private Money/Public Schools: Evidence  
from New York City"  
*Benjamin P. Scafidi, Jr.*, and *Ross Rubenstein*, Georgia State  
University—"Who Pays and Who Benefits? Examining the  
Distributional Consequences of the Georgia Lottery for  
Education"  
*Jennifer Ward-Batts*, Population Studies Center, University of  
Michigan—"Do Public Transfers Crowd Out Private Transfer  
Income? An Empirical Investigation of Responses among  
Lone-Mother Families in the UK"

**DISCUSSANT:**

*Judy Temple*, Northern Illinois University



**tuesday, october 26**

**concurrent sessions**

**8:30-10:00 AM**

**Tax Aspects of Electricity Restructuring**

**MODERATOR:**

*Dennis Zimmerman*, Congressional Research Service, Library of Congress

**PRESENTERS:**

*Lon Peters*, Northwest Economic Research, Inc.—“Municipal Tax-Exempt Debt in the Electric Power Industry”

*Bruce Davie*, Office of Tax Analysis, U.S. Department of the Treasury; and *Dennis Zimmerman*—“Financing Social and Environmental Policy Objectives in a Restructured Electricity Industry”

*Joseph S. Graves*, PHB Hagler Bailly Inc.—“Comparison of Taxes Paid by Electric Utilities with Different Ownership Forms”

**DISCUSSANT:**

*William Dinkelacker*, Office of Tax Analysis, U.S. Department of the Treasury

**Longer Term Perspectives for Policymakers:  
Making Use of Panel Data**

**MODERATOR:**

*James R. Nunns*, Office of Tax Analysis, U.S. Department of the Treasury

**PRESENTERS:**

*Barbara A. Butrica* and *Howard M. Iams*, Social Security Administration—“Using Panel Data to Project the Retirement Income of Future Retirees”

*James Cilke*, *Julie-Anne M. Cronin*, *Matthew Eichner*, *Janet McCubbin*, *James R. Nunns*, and *Paul Smith*, Office of Tax Analysis, U.S. Department of the Treasury—“Developing a Panel Model for Tax Analysis”

**Evaluating State Tax Expenditures**

**MODERATOR:**

*Robert Tannenwald*, Federal Reserve Bank of Boston

**PRESENTERS:**

*Mark Ibele*, California Legislative Analyst's Office

*Ronald Jeremias*, Joint Tax Committee, U.S. Congress

*Arthur Friedson*, Office of Tax Policy Analysis, New York State Department of Taxation and Finance

**Term Limits: Their Effects on Governance  
and Public Policy**

**MODERATOR:**

*Ronald Fisher*, Michigan State University

**tuesday, october 26**

**general session**

**10:15 AM-Noon**

**Funding a Tax Cut with the Federal Surplus:  
What Are the Issues?**

**MODERATOR:**

*Diana Furchtgott-Roth*, Resident Scholar, American Enterprise Institute

**PRESENTER:**

*Mark Weinberger*, Principal, Washington Counsel PC

**lunch**  
**Noon-1:30 PM**

**Committee Lunches and Presentation of  
New NTA Web site**

**special program**  
**2:00-3:00 PM**

**Ron Cummings' Computer Experiments  
on Tax Evasion**

(see Monday program)—Georgia State University

Check [www.ntanet.org](http://www.ntanet.org) for program updates and Atlanta city information.



## tuesday, october 26

### concurrent sessions

1:45-3:15 PM

#### Property Taxation in Africa

##### **MODERATOR:**

*Joan Youngman*, Lincoln Institute of Land Policy

##### **PRESENTERS:**

*Rexford A. Ahene*, Lafayette College—"Property Taxation and Property Rights in Sub Saharan Africa"

*Roy Kelly*, Harvard Institute for International Development—"Property Tax Reform in East Africa"

*Riël C D Franzsen*, University of South Africa—"Property Taxation in the New South Africa: Policy and Politics"

*Philip van Ryneveld*, City of Cape Town—"Property Tax Reform in Cape Town"

##### **DISCUSSANT:**

*Jane Malme*, Lincoln Institute of Land Policy

#### Current Issues in Individual Taxation

##### **MODERATOR:**

TBA

##### **PRESENTERS:**

*Donald Bruce*, University of Tennessee-Knoxville—"Effects of the United States Tax System on Transitions into Self-Employment"

*Michael Calegari*, Georgia State University—"Partial Exclusion of Investment Income in a Hybrid Income-Consumption Tax"

*Mario Ferraro*, University of Eastern Piedmont and University of Turin, Italy—"A New Tax on Intergenerational Transmission of Wealth"

##### **DISCUSSANT:**

*Harold M. Hochman*, Lafayette College

#### State and Local Responses to School Finance Equalization

##### **MODERATOR:**

*Sheila E. Murray*, University of Kentucky and Northwestern University

##### **PRESENTERS:**

*Julie Berry Cullen*, University of Michigan; and *Susanna Loeb*, University of California Davis—"Fiscal Substitution in the Context of School Finance Reform"

*Eric J. Brunner*, San Diego State University; *Jon Sonstelie*, University of California-Santa Barbara; and *Mark Thayer*, San Diego State University—"Capitalization and the Voucher: An Analysis of Precinct Returns from California's Proposition 174"

*Thomas S. Dee*, Swarthmore College; *William N. Evans*, University of Maryland; *Sheila E. Murray*; and *Robert M. Schwab*, University of Maryland—"The Effect of Court-Mandated School Finance Reform on the Allocation of Education Resources"

##### **DISCUSSANTS:**

*Dan Aaronson*, Federal Reserve Bank of Chicago

*Timothy J. Goodspeed*, Hunter College of the City University of New York

*A. Abigail Payne*, University of Illinois

#### The Effectiveness of State and Local Tax Incentives

##### **MODERATOR:**

*John E. Anderson*, Barents Group LLC, and University of Nebraska-Lincoln

##### **PRESENTERS:**

*John E. Anderson*, and *Robert Wassmer*, California State University-Sacramento—"Are Local Economic Development Incentives Effective in an Urban Area?"

*Jonathan C. Rork*, University of New Hampshire—"Getting What You Pay For: The Case of Southern Economic Development"

*Dagney Faulk*, Georgia State University—"An Analysis of the Participation Decision and Employment Impact of State Employment Tax Credits"

*Ian Mead*, Boston College and Federal Reserve Bank of Boston—"The Effects of State and Local Tax Policies on New Plant Location for Firms in Four High-Technology Industries"

##### **DISCUSSANT:**

*Mary Beth Walker*, Georgia State University

#### Program Committee

*Daphne A. Kenyon*, Josiah Bartlett Center for Public Policy and Simmons College, Chair

*Robert D. Ebel*, Executive Director, National Tax Association, ex officio

*Michael E. Bell*, MEB Associates, Inc.

*Howard Chernick*, Hunter College, City University of New York

*Julia Lynn Coronado*, Board of Governors of the Federal Reserve System

*Stacy Dickert-Conlin*, Maxwell School, Syracuse University

*Thomas A. Downes*, Tufts University

*James R. Eads*, Ernst & Young, LLP, Atlanta

*Ronald Fisher*, Michigan State University

*Diana Furchtgott-Roth*, American Enterprise Institute

*Harold M. Hochman*, Lafayette College

*Ranjana Madhusudhan*, New Jersey Department of Treasury

*Jane Malme*, Lincoln Institute of Land Policy

*Jorge Martinez-Vazquez*, Georgia State University

*Sheila E. Murray*, University of Kentucky and Northwestern University

*James R. Nunns*, U.S. Department of the Treasury

*George A. Plesko*, Massachusetts Institute of Technology

*Terrell E. Schroeder*, Marvin F. Poer & Company

*Amy Ellen Schwartz*, Wagner School, New York University

*David L. Sjoquist*, Georgia State University

*Joan Youngman*, Lincoln Institute of Land Policy

*Dennis Zimmerman*, Congressional Research Service, Library of Congress

#### Local Arrangements Committee

*Roy W. Bahl*, Georgia State University

*Billy D. Cook*, Institute for Professionals in Taxation

*Terrell E. Schroeder*, Marvin F. Poer & Company

*David L. Sjoquist*, Georgia State University



# hotel registration form

Make reservations directly with the hotel **before September 24, 1999**

**NTA/NATIONAL TAX ASSOCIATION**  
**92nd Annual Conference on Taxation**  
**October 24-26, 1999**

**Sheraton Colony Square**  
**188 14th Street NE**  
**Atlanta GA 30361**

## Reservations

1-800-422-7865 (outside Georgia)  
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**Single Room \$132**  
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**Check-in: 3:00 PM Check-out: Noon**

NTA has reserved rooms at the above rate until **September 24, 1999**. Reservations made after that date are subject to hotel space availability and will be at the regular rate. **Please be sure to indicate that you are attending the National Tax Association Annual Conference on Taxation.**

**Reservations must be guaranteed by a first night's deposit or a major credit card.**

- ☐ Room Deposit Enclosed  
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# conference registration form

**NATIONAL TAX ASSOCIATION 1999 ANNUAL CONFERENCE**

## Registration Fees

Member \$250  
Nonmember \$325 (includes one-year membership)  
Students \$55 (NTA members and non-members)

## Register by:

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**Please register before October 15.** No refunds will be given for cancellations after October 15.

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Member of NTA ☐ Yes ☐ No

Attending Spouse/Guest Name \_\_\_\_\_

Note: There is no registration fee for a spouse or guest.

## Payment Method

- ☐ Check payable to National Tax Association  
☐ Purchase Order\*  
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