

EIGHTY-SECOND ANNUAL CONFERENCE ON TAXATION

Sponsored by the

NATIONAL TAX ASSOCIATION

ISSUES AND OPTIONS FOR THE 1990s



Radisson Hotel Atlanta

Atlanta, Georgia

October 8-11, 1989

EIGHTY-SECOND ANNUAL CONFERENCE ON TAXATION

Sponsored by the
NATIONAL TAX ASSOCIATION

ISSUES AND OPTIONS FOR THE 1990s

MEASURING FISCAL CAPACITY

Daphne A. Kenyon, Moderator
New York College

GENERAL INVITATION

The Conference sessions are open, and the public is cordially invited to take part in the discussion following the formal papers to the extent that available time permits.

Anyone may take part in the discussion of resolutions submitted for Conference action, but the voting is confined to members of the National Tax Association.

The registration fee for members of NTA will be \$150.00, for nonmembers, \$175.00 and for spouses, \$100.00.

MESSAGE CENTER

Arrangements have been made with the Radisson Hotel Atlanta to provide a message center to receive messages and incoming telephone calls. The telephone number of the hotel is:

(404) 659-6500

SPOUSES' HOSPITALITY ROOM

The Spouses' hospitality room will be located in Tara 5. It will be open on Monday from 9:00 A.M. to 12:00 Noon.

CONTINUING PROFESSIONAL EDUCATION

Certificate of attendance forms for claiming continuing professional education credit may be obtained at the registration desk.

SUNDAY, OCTOBER 8, 1989

1:00 PM - **REGISTRATION** Rotunda West Wall
5:30 PM
6:00 PM - **RECEPTION** Ballroom South
7:30 PM

MONDAY, OCTOBER 9, 1989

7:30 AM - **REGISTRATION** Rotunda West Wall
5:30 PM

8:30 AM - **OPENING SESSION** Ballroom South
9:00 AM Daniel M. Holland, President,
NTA-TIA, *presiding*

WELCOME ADDRESS
Honorable Zell Miller
Lieutenant Governor of Georgia

RESPONSE
Frederic W. Hickman, First Vice President, NTA-TIA

ORGANIZATION OF THE CONFERENCE
Janet L. Staton, Secretary, NTA-TIA

9:00 AM - **FIRST GENERAL SESSION** Ballroom South
10:30 AM

**SHOULD FEDERAL TAX REFORM
BE BACK ON THE AGENDA?**
Daniel M. Holland, *Moderator*
Sloan School of Management, Massachusetts
Institute of Technology

PANELISTS:
Gregory Ballentine, KPMB Peat Marwick
Richard Musgrave, University of California,
Santa Cruz
F. Eugene Wells, Procter and Gamble Company
Rudolph Penner, The Urban Institute

10:30 AM - **COFFEE BREAK**
10:45 AM

10:45 AM - **FIRST CONCURRENT SESSION** Plantation
12:15 PM

MEASURING FISCAL CAPACITY
Daphne A. Kenyon, *Moderator*
Simmons College

**APPLYING FISCAL CAPACITY MEASURES TO THE
VOLUME CAPS IN THE TAX EXEMPT BOND MARKET**

Robert Aten, U. S. Department of the Treasury
and

Dennis Zimmerman, Urban Institute and
the Congressional Research Service

**SCHOOL DISTRICT FISCAL CAPACITY:
MEASUREMENT AND EQUALIZATION**

Thomas Pogue, University of Iowa

**THE STATE REPRESENTATIVE EXPENDITURE SYSTEM:
THE NEGLECTED DIMENSION OF FISCAL CAPACITY**

Robert W. Rafuse, U. S. Advisory Commission
on Intergovernmental Relations

ESTIMATING THE COST OF LOCAL PUBLIC SERVICES

Gerald Fastrup, U. S. General Accounting Office

DISCUSSANTS

Helen Ladd, Duke University

Henry Thomassen, Economic Advisor to the Governor
of Georgia

10:45 AM -
12:15 PM

SECOND CONCURRENT SESSION

Tara 1 & 2

**GRAMM-RUDMAN-HOLLINGS: HOW IT IS AFFECTING
TAX LEGISLATION**

Donald W. Kiefer, *Moderator*
Congressional Research Service

**BUDGETARY CONSTRAINTS AND THE
IMPLEMENTATION OF TAX REFORM**

George R. Zodrow, Rice University

THE PERSPECTIVE FROM THE TAX SIDE

Peter Merrill, Price Waterhouse & Co.
and

Eric Cook, Price Waterhouse & Co.

THE PERSPECTIVE FROM THE BUDGET SIDE

Albert Davis, House Budget Committee,
U. S. Congress

DISCUSSANTS

Edward M. Gramlich, University of Michigan

Randall Strahan, Emory University

10:45 AM -
12:15 PM

THIRD CONCURRENT SESSION

Tara 3 & 4

SELECTED CONTEMPORARY TAX PROBLEMS: I

Robert D. Ebel, *Moderator*

U. S. Advisory Commission on Intergovernmental
Relations

GAMBLING FEVER AND HOW TO TAX IT
Ranjana G. Madhusudhan, New Jersey Division
of Taxation

STATE FINANCING OF TOURIST PROMOTION
James Mak, University of Hawaii
and
Walter Miklius, University of Hawaii

TOURIST BEHAVIOR AND THE STATE TAX BASE
Hy Sanders, Coopers and Lybrand (Washington, DC)
and
Robert Zuraski, Coopers and Lybrand (Washington, DC)

**THE TAX ON CONTROLLED SUBSTANCES ("GRASS TAX"):
A BAD BUSINESS CLIMATE FOR ILLEGAL DRUGS**
Robert England, Massachusetts Legislative
Research Bureau

DISCUSSANT
Dorothy McClung, Minnesota Department of
Revenue

10:45 AM - **FOURTH CONCURRENT SESSION** Hermitage Suite
12:15 PM

**NORMALIZING DEPRECIATION ALLOWANCES
FOR UTILITIES**
James M. Bridge, *Moderator*
Union Electric Company

PANELISTS:
Wes Scheibel, Arthur Andersen & Co. (Atlanta)
Raymond Dacek, Reid and Priest
Murray Gould, Carolina Power and Light
Ann Casseaux, Florida Public Service Commission

12:30 PM - **CONFERENCE LUNCHEON** Ballroom North
2:00 PM Frederic W. Hickman, First Vice President,
NTA-TIA, *presiding*

ADDRESS
Lester C. Thurow, Dean, Sloan School of
Management, Massachusetts Institute of
Technology

2:00 PM - **SECOND GENERAL SESSION** Ballroom South
3:15 PM

FINANCIAL CONDITION OF LARGE CITIES
Honorable Andrew Young, Mayor of Atlanta

AMERICA'S AILING CITIES
Helen Ladd, Duke University
and

John Yinger, Syracuse University

STATE GOVERNMENTS AND CITY FISCAL PROBLEMS

Roy W. Bahl, Georgia State University

FISCAL STRESS: THE PHILADELPHIA EXPERIENCE

Elizabeth Reveal, Philadelphia Department of Finance

THE CREDIT MARKET VIEW

Thomas Dorsey, AMBAC Indemnity Corporation

3:15 PM -
3:30 PM

COFFEE BREAK

3:30 PM -
4:45 PM

COMMITTEE MEETINGS

LOCAL NONPROPERTY TAXATION

Grant

C. Kurt Zorn (Chair)

Indiana State Board of Tax Commissioners

**LOCAL SALES TAXATION IN THE FIFTY STATES:
AN UPDATE AND OVERVIEW OF ISSUES**

Holley Ulbrich, Clemson University

**USING LOCAL SALES TAXES IN MEETING
CAPITAL NEEDS**

Donald Ellickson, University of Wisconsin

PROPERTY TAXATION

Hickory Hill

Richard R. Almy (Vice Chair)

"WELCOME STRANGER" ASSESSING

HAS THE 4-R ACT GONE TOO FAR?

**ARE PRESSURES BUILDING UP IN PROPERTY
TAX SYSTEMS?**

PROPERTY TAX ADMINISTRATION

ASSESSING IN THE INFORMATION SOCIETY

John Behrens, U. S. Bureau of the Census

STATE INCOME AND BUSINESS TAXATION

Tara 1

Don Paterick, (Vice Chair)

Minnesota Taxpayers Association

STATE TAXATION OF BUSINESS: EMERGING ISSUES

William R. Brown, Council of State

Chambers of Commerce

Dan Bucks, Multistate Tax Commission

Harley T. Duncan, Federation of Tax Administrators

F. Eugene Wells, Procter and Gamble Company

STATE SALES AND USE TAXATION

12 Oaks

Jerry Geis, (Chair)
Briggs and Morgan (St. Paul)

UPDATE ON NATIONAL BELLAS HESS

Michael R. Mazerov, Multistate Tax Commission

REPORTS OF SUBCOMMITTEES

Policy and Trends
Administrative Practices and Procedures
Services
Production Exemptions

EXCHANGE OF STATE REPORTS

TAXATION OF FINANCIAL INSTITUTIONS

Stone Mountain

Catherine Fleischmann (Chair)
Deloitte Haskins & Sells

INTERSTATE BANKING IN THE 1980s

Frank King, Sheila L. Tschinkel and David D. Whitehead,
Federal Reserve Bank of Atlanta

**ECONOMIC IMPACTS OF CURRENT DEVELOPMENTS IN
THE STATE TAXATION OF FINANCIAL INSTITUTIONS**

William F. Fox, University of Tennessee

5:00 PM -

ANNUAL MEETING OF NTA-TIA

Ballroom South

6:00 PM

Daniel M. Holland, President, NTA-TIA,
presiding

TREASURER'S REPORT

NOMINATING COMMITTEE REPORT

ELECTION OF HONORARY MEMBER

PRESENTATION OF NTA-TIA OUTSTANDING

DOCTORAL DISSERTATION AWARDS

PRESIDENTIAL ADDRESS

Daniel M. Holland, President, NTA-TIA

6:30 PM -

RECEPTION

Hosted by Local Arrangements Committee
(Place to be Announced)

TUESDAY, OCTOBER 10, 1989

7:30 AM -

REGISTRATION

Rotunda West Wall

5:30 PM

8:30 AM -
10:15 AM

THIRD GENERAL SESSION

Ballroom South

**TAXING INTERNATIONAL INCOME:
INBOUND ISSUES**

Michael J. McIntyre, *Moderator*
Wayne State University; Editor, *Tax Notes*
International

**TAXING THE INCOME GOING TO FOREIGNERS: THE
PERSPECTIVE OF INTERNATIONAL ECONOMICS AND
PUBLIC FINANCE**

D.J.S. Brean, University of Toronto

THE PERSPECTIVE OF DEVELOPING COUNTRIES

David Rosenbloom, Caplin & Drysdale
(Washington, DC)

**HOW THE UNITED STATES SHOULD TAX FOREIGN
SHAREHOLDERS**

Cynthia Blum, Rutgers University (Newark)

10:15 AM -
10:30 AM

COFFEE BREAK

10:30 AM -
12:00 NOON

FIFTH CONCURRENT SESSION

Tara 1 & 2

**INTERNATIONAL COMPETITION: IMPACT OF STATE
AND LOCAL TAX POLICY AND ADMINISTRATION
ON U.S. BUSINESS COMPETITIVENESS**

Wayne G. Eggert, *Moderator*,
AT&T

**IMPACT OF STATE INCOME TAX COMPLEXITY ON
THE COMPETITIVENESS OF U.S. CORPORATIONS**

Robert N. Mattson, IBM Corporation

**SALES TAXATION: LOCAL AUTONOMY WITHIN SALES
TAXATION AND EXPENSE ASSOCIATED WITH DISPARATE
ADMINISTRATION AND COLLECTION**

J. Elaine Bialczak, DuCharme, McMillen and Associates

**PROPERTY TAXATION: PROS AND CONS OF
CENTRALIZED AUTHORITY FOR ADMINISTRATION
OF THE PROPERTY TAX FUNCTION**

Gene L. Brunner, Maryland Department of
Assessments and Taxation

DISCUSSANT

John P. James, Minnesota Department of Revenue

10:30 AM -
12:00 NOON

SIXTH CONCURRENT SESSION

Plantation

**PANEL ON LOCAL PROPERTY TAX FINANCE:
WELCOME STRANGERS LAWS--IMPLICATIONS
OF THE ALLEGHENY COAL DECISION**

Robert B. Haines, *Moderator*

Herold and Haines and Executive Board, National
Association of State Tax Bar Sections

PANELISTS

Robert A. Hoffman, West Virginia Property Tax
Division

Peter Schaafsma, Office of the Legislative Analyst,
California General Assembly

John H. Bowman, Virginia Commonwealth University

John L. Mikesell, Indiana University

DISCUSSANTS

Gary C. Cornia, Brigham Young University

Joseph E. Hunt, University of North Carolina

10:30 AM -
12:00 NOON

SEVENTH CONCURRENT SESSION

Hermitage West

**STATE AND FEDERAL REVENUE ESTIMATING--
WHAT WE CAN LEARN FROM EACH OTHER**

Robert Aten, *Moderator*

U. S. Department of the Treasury

STATE CORPORATE TAX YIELDS

Richard L. Kaluzny, New Jersey Division
of Taxation

**THE APRIL SURPRISE? ASSESSING FEDERAL INCOME
TAX-RECEIPTS IN 1988**

Howard Nester, KPMG Peat Marwick (Washington, DC)

**LESSONS FROM FEDERAL CORPORATE TAX ESTIMATING
FOR STATE REVENUE ESTIMATORS**

George Plesko, Northeastern University

**FEAST OR FAMINE: FEDERAL TAX POLICY AND
CALIFORNIA'S PERSONAL INCOME TAX**

Bradford Williams, California Commission
on State Finance

10:30 AM -
12:00 NOON

EIGHTH CONCURRENT SESSION

Tara 3 & 4

**FROM BABY BOOM TO BABY BUST: TAX
IMPLICATIONS OF CHANGING DEMOGRAPHICS**

James Nunns, *Moderator*

U. S. Department of the Treasury

AMERICA'S CHANGING DEMOGRAPHICS: 1990-2000

Martha Farnsworth Riche, American Demographics

**BIRTH TO DEATH: HEALTH POLICY, TAXATION,
AND THE BABY BOOM**

B. K. Atrostic, U. S. Department of the Treasury
and

Sonia Conly, U. S. Department of the Treasury

**TAX SKIRMISHES AND THE WARFARE AMONG
DEMOGRAPHIC GROUPS**

Bruce Davie, Arthur Andersen & Co.

DISCUSSANT

Marilyn Rubin, City University of New York

1:30 PM -

2:45 PM

COMMITTEE MEETINGS

FEDERAL TAXATION AND FINANCE

Hickory Hill

Pamela Pecarich (Chair)

Coopers and Lybrand

TAXING EXTERNALITIES

OVERVIEW

George Plesko, Northeastern University

**CURRENT ASSESSMENT AND LESSONS FROM EUROPE
ON POLLUTION CHARGES**

Clifford S. Russell, Vanderbilt University

**TRANSFER RIGHTS AS AN ALTERNATIVE TO
EXTERNALITY TAXES**

Robert Schoeplein, Maryland Department of Economic
and Employment Development

DISCUSSANT

Yolanda Henderson, Federal Reserve Bank of Boston

INTERGOVERNMENTAL FISCAL RELATIONS

12 Oaks

Nonna A. Noto (Chair)

Congressional Research Service

**FEDERAL TAX POLICY: DOES IT MATTER TO THE
STATES?**

Christopher Zimmerman, National Conference of
State Legislatures

Martin Helmke, California Senate Revenue and
Taxation Committee

John J. Hudder, New York State Department of
Taxation and Finance

**PUBLIC UTILITY AND TRANSPORTATION
TAXATION**

Hermitage West

Ross McVey (Chair)
Telephone and Data Systems

REPORT ON WICHITA WORKSHOP

Douglas Sharp, Wichita State University

LITIGATION UPDATE

Gregg Fletcher, Laughlin, Halle, Gibson and
McBride

PROPERTY TAX REVENUE STUDY

Ross McVey, Telephone and Data Systems

EDUCATION IN PUBLIC FINANCE

Stone Mountain

George Break (Vice Chair)
University of California, Berkeley

COMMITTEE ON COMMITTEES

Davis

William H. Forst (Chair)
Virginia Department of Taxation

2:45 PM -

COFFEE BREAK

3:00 PM

3:00 PM -

NINTH CONCURRENT SESSION

Plantation

4:30 PM

STRESS IN THE FEDERAL SYSTEM: THE FISCAL RESPONSE

Carol E. Cohen, *Moderator*
U. S. Advisory Commission on Intergovernmental
Relations

FISCAL REALIGNMENT IN THE 1980s

Charles Adams, The Ohio State Univeristy

REVENUE RAISING OPTIONS

Michael E. Bell, Johns Hopkins University

STATE ASSISTANCE TO LOCAL GOVERNMENTS

Karen Farrell, National Association of State
Budget Officers

DISCUSSANTS

Dana Weist, Pennsylvania Economy League
Judith Mateucci, Nevada State Budget Office

3:00 PM -

TENTH CONCURRENT SESSION

Tara 1 & 2

4:30 PM

**POTENTIAL PITFALLS IN PENSION AND BENEFITS
TAXATION**

Kenneth D. Simonson, *Moderator*
American Trucking Associations

**LOOKING INTO THE BENEFITS TAX CRYSTAL BALL:
WHAT'S ON THE LEGISLATIVE AGENDA?**

Sharon Cranford, Coopers and Lybrand (Washington, DC)

TAXES AND PENSION FUNDING REGULATION

William Randolph, U. S. Department of the Treasury
and

Gillian Hunter, U. S. Department of the Treasury

**IMPACT OF EMPLOYEE BENEFITS TAX LEGISLATION
ON SMALL BUSINESS**

Randolph Thrower, Sutherland, Asbill and Brennan
(Atlanta) (Former IRS Commissioner)

3:00 PM -
4:30 PM

ELEVENTH CONCURRENT SESSION

Tara 3

**FRONTIERS OF PUBLIC FINANCE: 1989 DOCTORAL
DISSERTATION AWARD WINNERS**

James A. Papke, *Moderator*
Purdue University

**FINANCING MECHANISMS AND PUBLIC SECTOR
EFFICIENCY**

Brian A. Cromwell, Federal Reserve Bank
of Cleveland

**TAXES, TRADE AND THE PATTERN OF WORLD
PRODUCTION**

Mary E. Lovely, Syracuse University

**ESSAYS IN SOCIAL CHOICE THEORY AND PUBLIC
SECTOR ECONOMICS**

Paul Rothstein, Washington University

3:00 PM -
4:30 PM

TWELFTH CONCURRENT SESSION

Ballroom South

SELECTED CONTEMPORARY TAX PROBLEMS: II

James H. Peters, *Moderator*
McDermott, Will & Emery (Chicago)

**THE R&D TAX CREDIT: NEW EVIDENCE ON
ITS EFFECT**

James A. Wozny, U. S. General Accounting Office

**THE 4-R TAX ACT PROVISIONS: A NECESSARY
UNBURDENING OF INTERSTATE COMMERCE?**

Margaret Derus, Wisconsin Department of Revenue
and

Monroe Rosner, Wisconsin Department of Revenue

**TAXATION OF SAVINGS AND LOANS IN SUPPORT
OF LOW INCOME HOUSING**

John P. Ross, U. S. Department of Housing
and Urban Development

DISCUSSANT

Sally Wallace-Moore, U. S. Department of the Treasury

5:00 PM -
6:30 PM

FOURTH GENERAL SESSION

Ballroom South

**MEDIA REPORTING OF TAX ISSUES:
THROUGH THE LOOKING GLASS**

Ronald C. Fisher, *Moderator*
Michigan State University

PANELISTS

Jeffrey H. Birnbaum, *The Wall Street Journal*
Robert A. Bowman, State Treasurer of Michigan
James Boyd, *Minneapolis Star Tribune*
Eileen Shanahan, *Governing Magazine*
Ronald Pearlman, Joint Committee on Taxation,
U. S. Congress
To Be Announced

7:00 PM -
8:00 PM

RECEPTION

Ballroom North

8:00 PM -

COUNTRY BUFFET

Ballroom North

ENTERTAINMENT

Provided by Local Arrangements Committee

WEDNESDAY, OCTOBER 11, 1989

7:30 AM -
11:00 AM

REGISTRATION

Rotunda West Wall

8:30 AM -
10:15 AM

FIFTH GENERAL SESSION

Ballroom South

**THE LATEST SET OF STATE TAX STUDIES:
TAX POLITICS AND RESEARCH**

Michael Vlasisavljevich, *Moderator*
Price Waterhouse & Co. (Washington, DC)

ARIZONA

Sharon Megdal, Arizona Fiscal 2000
and

Therese McGuire, Arizona Fiscal 2000

HAWAII

Lowell Kalapa, Tax Foundation of Hawaii

NEBRASKA

Michael Wasylenko, Syracuse University

NEVADA

Honorable Marvin Sedway, Nevada Assembly

NEW JERSEY

Henry A. Coleman, New Jersey State and
Local Expenditure and Revenue Commission
and
Honorable Alan Karcher, New Jersey House
of Representatives

TEXAS

Billy D. Hamilton, KPMG Peat Marwick (Washington, DC)

10:15 AM -
10:30 AM

SIXTH GENERAL SESSION

Ballroom South

REPORT OF CONFERENCE RESOLUTIONS COMMITTEE

Daniel M. Holland, President, NTA-TIA, *presiding*

10:30 AM -
10:45 AM

COFFEE BREAK

10:45 AM
12:15 PM

THIRTEENTH CONCURRENT SESSION

Ballroom South

**ATTITUDES, AMNESTIES, AUDITS, AND LAWS:
THEIR ROLE IN TAX COMPLIANCE**

Harley Duncan, *Moderator*
Federation of Tax Administrators

AMAZING GRACE: TAX AMNESTIES AND COMPLIANCE

James Alm, University of Colorado
Michael McKee, University of Colorado
and
William Beck, University of Colorado

ATTITUDES AND AUDITS IN TAX COMPLIANCE

Steve Sheffrin, University of California, Davis
and
Robert Triest, University of California, Davis

**CONSEQUENCES OF LEGAL STRUCTURES FOR TAX
COMPLIANCE**

Peggy Hite, Indiana University
and
Michael Spicer, Cleveland State University

**THE SUCCESS OF LAW IN MANDATING DUTIES:
THE CASE OF THE FEDERAL INCOME TAX**

Susan B. Long, Syracuse University
and
Judyth Swingen, Syracuse University

DISCUSSANT

John Baldwin, New Jersey Division of Taxation

10:45 AM -
12:15 PM

FOURTEENTH CONCURRENT SESSION

Tara 1 and 2

TAXES AND ECONOMIC DEVELOPMENT: NEW EVIDENCE

Frederic W. Hickman, *Moderator*
Hopkins & Sutter (Chicago)

PLAYING THE INCENTIVES GAME: WIN, LOSE OR DRAW?

Matthew N. Murray, University of Tennessee

TAXES AND OTHER DETERMINANTS OF GROSS STATE PRODUCT

Leslie A. Papke, Massachusetts Institute of Technology

JOBS AND TAXES: REVISITING THE REVISIONISTS

Michael Wasylenko, Syracuse University

STATE TAXES AND THE LOCATION OF MANUFACTURING FIRMS

Michael Deich, Congressional Budget Office

DISCUSSANT

Timothy Marx, Briggs & Morgan (St. Paul)

CONFERENCE COMMITTEES

PROGRAM

CHAIR

Robert D. Ebel
District of Columbia

MEMBERS

Robert Aten
Roy W. Bahl
John Baldwin
Michael Bell
John Bowman
William Brown
Carol Cohen
Henry Coleman
Cathy Daicoff
Harley Duncan
Ronald Fisher
Catherine Fleischmann
Daphne Kenyon
Donald Kiefer
Iris Lav
James Mak
Therese McGuire
Vincent Munley
James Nunns
Hy Sanders
Kenneth Simonson

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Georgia
New Jersey
Maryland
Virginia
West Virginia
Maryland
New Jersey
New York
Virginia
Michigan
New York
Massachusetts
Virginia
District of Columbia
Hawaii
Arizona
Pennsylvania
Virginia
Maryland
" Virginia

LOCAL ARRANGEMENTS

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Marcus E. Collins, Sr.
Georgia Department of Revenue

CO-CHAIR

Jack W. Morton
Georgia Department of Revenue

OFFICERS AND BOARD OF DIRECTORS

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Massachusetts Institute of
Technology

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Hopkins & Sutter

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Iowa Department of Revenue
and Finance
Peat Marwick Main & Co.
University of Tennessee
Patton, Boggs & Blow
California State Board of
Equalization
Federation of Tax Administrators
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South Carolina Tax Commission
Syracuse University
IBM Corporation
Joint Committee on Taxation
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The Procter & Gamble Company
University of Wisconsin

Harley T. Duncan
Edward M. Gramlich
S. Hunter Howard, Jr.
Bernard Jump, Jr.
Robert N. Mattson
Ronald A. Pearlman
James H. Peters
F. E. Wells
Michael Wiseman

HONORARY MEMBERS

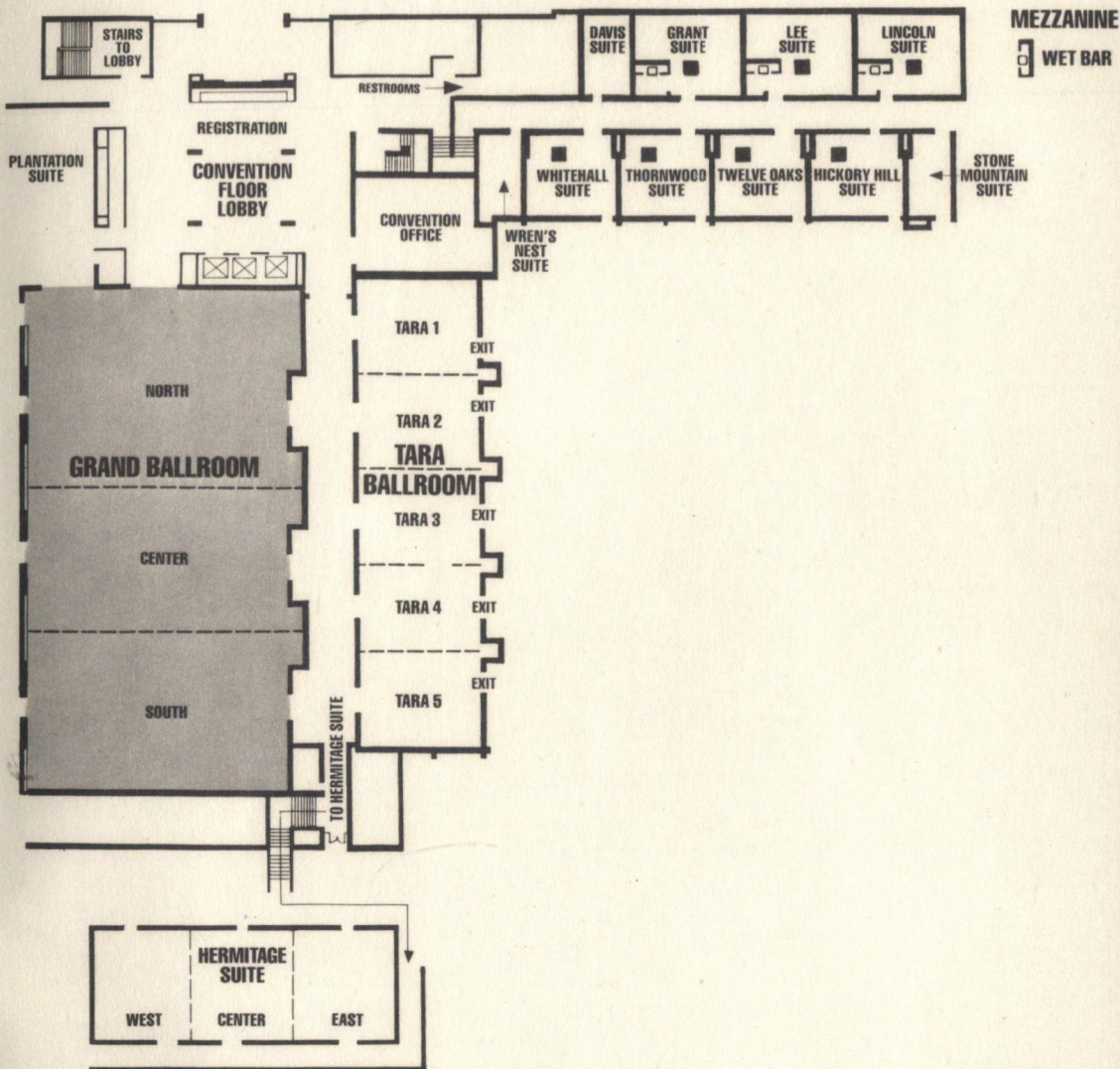
Richard M. Bird
Douglas J. Sherbaniuk

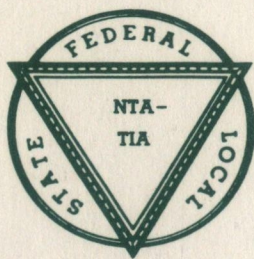
University of Toronto
Canadian Tax Foundation

EXECUTIVE DIRECTOR

Frederick D. Stocker

LOCATION OF MEETING ROOMS





National Tax Association
5310 East Main Street, Suite 104
Columbus, Ohio 43223
(614) 864-1221