

**EIGHTY-THIRD ANNUAL CONFERENCE  
ON TAXATION**

*Sponsored by the*

**NATIONAL TAX ASSOCIATION**



San Francisco Convention & Visitors Bureau photo by George Knight.

**Sir Francis Drake Hotel**

**San Francisco, California**

**November 11-14, 1990**



# **EIGHTY-THIRD ANNUAL CONFERENCE ON TAXATION**

*Sponsored by the*  
**NATIONAL TAX ASSOCIATION**

**THE TREASURY DEPARTMENT**

Michael J. Gault, Deputy Assistant Secretary  
of the Treasury for Tax Policy



## **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 will be \$225.00 for members of NTA, \$265.00 for nonmembers, and \$125.00 for spouses.

## **MESSAGE CENTER**

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

(415) 392-7755

## **CONTINUING PROFESSIONAL EDUCATION**

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

The Conference has been approved by the Ohio Supreme Court Commission on Continuing Legal Education for 17 CLE credit hours, with no ethics instruction.

The National Tax Association acknowledges with gratitude the financial assistance of the companies of the Local Arrangements Committee members and various corporate members of the Association.



**SUNDAY, NOVEMBER 11, 1990**

1:00 PM - **REGISTRATION** Mezzanine  
5:30 PM

6:00 PM - **RECEPTION** Franciscan  
7:30 PM

*The reception has been partially underwritten by  
the Local Arrangements Committee.*

**MONDAY, NOVEMBER 12, 1990**

8:00 AM - **REGISTRATION** Mezzanine  
5:30 PM

9:00 AM - **OPENING SESSION** Empire  
9:45 AM Frederic W. Hickman, President,  
NTA, *presiding*

**WELCOME ADDRESS**

Honorable Art Agnos, Mayor of San Francisco

**RESPONSE**

Gerard M. Brannon, Vice President, NTA

**ORGANIZATION OF THE CONFERENCE**

Janet L. Staton, Secretary, NTA

**PRESIDENTIAL ADDRESS**

Frederic W. Hickman, President, NTA

9:45 AM - **COFFEE BREAK**  
10:00 AM

10:00 AM - **FIRST CONCURRENT SESSION** Franciscan  
12:00 Noon

**CORPORATE TAX INTEGRATION**

Peter L. Faber, Kaye, Scholer, Fierman,  
Hays and Handler (New York), *presiding*

**THE TREASURY'S STUDY**

Michael J. Graetz, Deputy Assistant Secretary  
of the Treasury for Tax Policy



**A PRACTITIONER'S VIEWPOINT**

Peter L. Faber, Kaye, Scholer, Fierman,  
Hays and Handler (New York)

**THE EFFECT OF INTEGRATION ON STATE AND  
LOCAL TAXES**

Ronald Fisher, Michigan State University

**IMPACT OF INTEGRATION ON CORPORATE  
OPERATIONS**

John M. Samuels, The General Electric Company

10:00 AM -  
12:00 Noon

**SECOND CONCURRENT SESSION**

Monterey

**TAXES AND INVESTMENT IN THE 1990'S**

Gerard M. Brannon, Consultant (Arlington, VA), *presiding*

**THE FUTURE OF BUSINESS**

J. Gregory Ballentine, KPMG Peat Marwick  
(Washington, DC)

**THE COMING INTEGRATION OF THE  
CORPORATION INCOME TAX**

John Shoven, Stanford University

**BUSINESS TAXES AND THE ALLOCATION  
OF INVESTMENT**

Jane Gravelle, Congressional Research Service

12:15 PM -  
1:45 PM

**CONFERENCE LUNCHEON**

Empire

Gerard M. Brannon, Vice President, NTA-TIA, *presiding*

**ARE THERE TOO FEW REVENUES, OR IS THERE  
TOO MUCH DEFICIT PANIC?**

Aaron Wildavsky, University of California (Berkeley)

2:00 PM -  
4:00 PM

**THIRD CONCURRENT SESSION**

Franciscan

**PERSISTENT TROUBLE SPOTS IN FEDERAL TAXATION**

John S. Nolan, Miller & Chevalier  
(Washington), *presiding*

**THE ECONOMICS OF INTEREST ALLOCATION**

Leonard Burman, Congressional Budget Office

**INCOME TAX AVERAGING**

Bruce Busta, St. Cloud State University



**THE ALTERNATIVE MINIMUM TAX AND THE  
REPORTING OF CORPORATE INCOME**

Charles Boynton, University of North Texas

Jeffrey Gramlich, University of Hawaii at Manoa

George Plesko, Northeastern University

**THE PARTIALITY OF INDEXING OF CAPITAL GAINS**

Mason Gaffney, University of California (Riverside)

2:00 PM -  
4:00 PM

**FOURTH CONCURRENT SESSION**

Tudor A,B,C

**FISCAL FEDERALISM IN TRANSITION**

Corina Eckl, National Conference of State

Legislatures, *presiding*

**MAJOR FISCAL TRENDS IN THE 1980'S AND  
IMPLICATIONS FOR THE 1990'S**

George F. Break, University of California (Berkeley)

**STATE AID AND LOCAL TAXES**

Therese J. McGuire, University of Illinois

and

J. Fred Giertz, University of Illinois

**A RECONSIDERATION OF INTERGOVERNMENTAL  
PRINCIPLES**

Daniel L. Rubinfeld, School of Law, University of  
California (Berkeley)

**DISCUSSANTS**

Elliott Dubin, Advisory Commission on

Intergovernmental Relations

Patrick J. Nugent, MCI Communications Corporation

2:00 PM -  
4:00 PM

**FIFTH CONCURRENT SESSION**

Monterey

**STATE TAXATION OF FINANCIAL INSTITUTIONS:  
A DEBATE ON THE ISSUES**

Harley T. Duncan, Federation of Tax Administrators,  
*Moderator*

**PANELISTS**

Dan R. Bucks, Multistate Tax Commission

Ruurd Leegstra, Price Waterhouse (New York)

William F. Fox, University of Tennessee

Haskell Edelstein, Citicorp (New York)



4:00 P.M. - **COFFEE BREAK**  
4:15 P.M.

4:15 PM - **COMMITTEE MEETINGS**  
5:45 PM

**EDUCATION IN PUBLIC FINANCE**

Marion Beaumont, *Chair*

Chart

**SURVEY OF GRADUATE PROGRAMS IN PUBLIC  
FINANCE/TAXATION**

Robert Wade, Capital University

**EVALUATION OF TAX ECONOMICS WORKSHOP AND  
PLANS FOR FUTURE PRE-CONFERENCE WORKSHOPS**

**KEEPING PUBLIC FINANCE COURSES UP TO DATE**

**INTERNATIONAL ASPECTS OF PUBLIC FINANCE**

Jack P. Snyderhoud, University of Hawaii

**COMPUTER APPLICATIONS IN PUBLIC FINANCE  
COURSES**

Ronald C. Fisher, Michigan State University

**POLITICS, PUBLIC RELATIONS, AND THE MEDIA  
IN RELATION TO PUBLIC FINANCE RESEARCH  
AND TEACHING**

C. Lowell Harriss, Columbia University

**FEDERAL TAXATION AND FINANCE**

Gerard B. Brannon, *Acting Chair*

Cypress

**FURTHER DISCUSSION OF CORPORATE  
INTEGRATION PAPERS**

J. Gregory Ballentine, KPMG Peat Marwick

Michael Graetz, U. S. Department of the  
Treasury (Invited)

Ronald Fisher, Michigan State University (Invited)

John Samuels, The General Electric Company (Invited)

John Shoven, Stanford University (Invited)

**PROPERTY TAXATION**

Richard Almy, *Chair*

Carmel



**RESPONDING TO THE CHALLENGE OF MORE  
ACCURATE MEASUREMENT OF ASSESSMENT  
PERFORMANCE: THE NEW IAAO STANDARD  
ON RATIO STUDIES**

Robert C. Denne, International Association  
of Assessing Officers

**BEYOND PROFESSIONALISM AND TECHNICAL  
COMPETENCE: ROLE OF THE ASSESSOR IN  
LEGISLATION, TAX INCENTIVES, AND  
PUBLIC EDUCATION**

Thomas C. Hynes, Cook County (Illinois) Assessor

**IS FISCAL ZONING EFFECTIVE ENOUGH TO  
MAKE THE PROPERTY TAX A BENEFIT TAX?**

William A. Fischel, Dartmouth College

**STATE INCOME AND BUSINESS TAXATION**

Union Square

Thomas F. Pogue, *Chair*

**THE ROLE OF ECONOMIC TESTIMONY IN  
BUSINESS TAX LITIGATION**

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

**CONSTITUTIONAL RESTRAINTS ON THE  
EXPENDITURE CHOICES OF UNITS OF LOCAL  
GOVERNMENT**

Charlotte Crane, Northwestern University  
School of Law

**TESTIMONY CONCERNING ECONOMIC  
INCIDENCE IN COMMERCE CLAUSE  
CHALLENGES TO STATE TAXES**

Ferdinand P. Schoettle, University of  
Minnesota Law School

**STATE SALES AND USE TAXATION**

Renaissance

Jerome A. Geis, *Chair*

**STATE ADMINISTRATIVE AND PROCEDURAL  
BILL OF RIGHTS DEVELOPMENTS**

Joseph C. Small, McCarter & English (Newark, NJ)

**SURVEY ON PRODUCTION EXEMPTIONS  
AMONG THE STATES**

Harold Lieb, Lieb Law Firm (Clifton, NJ)



**THE MTC'S PLAN FOR A NATIONAL NEXUS PROGRAM**  
Alan H. Friedman, Multistate Tax Commission

**DISCUSSION OF THE PRINCIPLES FOR THE SALES  
TAXATION OF SERVICES**

**PANELISTS**

Richard W. Tomeo, Robinson & Cole (Hartford)  
Whitney Compton, Ernst & Young (Atlanta)  
Arthur R. Rosen, Morrison & Foerster (New York)  
John L. Mikesell, Indiana University

**EXCHANGE OF STATE REPORTS BY ATTENDEES**

**TUESDAY, NOVEMBER 13, 1990**

7:30 AM - **REGISTRATION** Mezzanine  
5:30 PM

8:15 AM - **ANNUAL MEETING OF NATIONAL TAX** Empire  
9:00 AM **ASSOCIATION-TAX INSTITUTE OF AMERICA**  
Frederic W. Hickman, President, NTA-TIA, *presiding*

**TREASURER'S REPORT**  
**NOMINATING COMMITTEE REPORT**  
**PRESENTATION OF NTA-TIA OUTSTANDING**  
**DOCTORAL DISSERTATION AWARDS**  
**REPORTS OF SELECTED STANDING AND STUDY**  
**COMMITTEES**

**REPORT OF CONFERENCE RESOLUTIONS COMMITTEE**

9:00 AM - **SIXTH CONCURRENT SESSION** Empire  
10:30 AM

**FEDERAL TAX POLICY, CAPITAL COSTS AND  
CAPITAL FORMATION**

Robert H. Aten, Manufacturers' Alliance for  
Productivity and Innovation, *presiding*

**TAX POLICY ISSUES OF THE 1990'S**  
Charles E. McLure, Jr., Stanford University

**CAPITAL GAINS AND THE COST OF CAPITAL**  
Robert Gillingham, U. S. Department of the  
Treasury



**CONSEQUENCES OF ALTERNATIVE DEFICIT-  
REDUCTION TAX PROPOSALS**

Joseph Cordes, Congressional Budget Office  
and the George Washington University  
Jon Hakken, Congressional Budget Office  
Rosemarie Nielsen, Congressional Budget Office

**DISCUSSANTS**

Joseph J. Minarik, Joint Economic Committee  
Jane Gravelle, Congressional Research Service  
Margo Thorning, American Council on Capital  
Formation

9:00 AM -  
10:30 AM

**SEVENTH CONCURRENT SESSION**

Franciscan

**ENVIRONMENTAL TAXATION I: ISSUES OF STATE  
AND LOCAL REVENUE AND INFRASTRUCTURE**

Michael Bell, The Johns Hopkins University, *presiding*

**EMERGING TAX TRENDS IN WASTE MANAGEMENT**

Geoffrey Place, The Procter & Gamble Company

**ACCOUNTING FOR THE FULL COST OF  
ENVIRONMENTAL INFRASTRUCTURE AND  
ALTERNATIVE METHODS OF FINANCE**

Robert A. Bohm, The University of Tennessee  
and

Michael P. Kelsay, The University of Tennessee

**EFFECTS OF ENVIRONMENTAL LEGISLATION ON  
CAPITAL FORMATION**

George Plesko, Northeastern University

**DISCUSSANT**

David Sjoquist, Georgia State University

9:00 AM -  
10:30 AM

**EIGHTH CONCURRENT SESSION**

Monterey

**FRONTIERS OF PUBLIC FINANCE: 1990  
DOCTORAL DISSERTATION AWARD WINNERS**

James A. Papke, Purdue, University, *presiding*

**ESSAYS ON PROPERTY TAXATION, INTERGOVERN-  
MENTAL GRANTS, AND HOUSING MARKETS**

William T. Bogart, Case Western Reserve  
University



**EVALUATION OF FACTORS AFFECTING THE COST  
OF PUBLIC SERVICES WITH AN APPLICATION FOR  
FIRE PROTECTION**

William D. Duncombe, University of Georgia

**TAXES, PROPERTY TAX ABATEMENT, EXPENDITURE,  
AND THE COMPOSITION OF THE PROPERTY TAX BASE  
IN COMMUNITIES WITHIN A METROPOLITAN AREA**

Robert W. Wassmer, Wayne State University

**DISCUSSANTS**

Thomas F. Pogue, University of Iowa

George R. Zodrow, Rice University

10:30 AM -  
10:45 AM

**COFFEE BREAK**

10:45 AM -  
12:15 PM

**NINTH CONCURRENT SESSION**

Monterey

**REFORMING HEALTH CARE FINANCE: NATIONAL,  
STATE AND INTERNATIONAL APPROACHES**

Carol Cohen, Advisory Commission on  
Intergovernmental Relations, *presiding*

**TAX REFORM: THE ROUTE TO UNIVERSAL  
HEALTH INSURANCE AND COST CONTAINMENT**

Alain Enthoven, Stanford University

**HEALTH INSURANCE: THE CALIFORNIA  
EXPERIENCE**

Emery B. Dowell, California Assembly Office of Research

**FINANCE AND COST CONTROL IN FOREIGN  
HEALTH CARE SYSTEMS**

David Gross, U. S. General Accounting Office

10:45 AM -  
12:15 PM

**TENTH CONCURRENT SESSION**

Franciscan

**SIGNIFICANT PROPERTY TAX ISSUES, 1990**

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

**THE TAXATION OF PERSONAL PROPERTY: SHOULD  
IT BE SUBJECT TO TAX AND WHAT TOOLS ARE  
AVAILABLE FOR ENFORCEMENT AND MEASURING  
ASSESSMENT EQUITY?**

John M. Boehm, Nebraska Department of Revenue  
and



Dennis W. Donner, Nebraska Department of Revenue

**TAXPAYER BURDENS IN OVERCOMING THE  
PRESUMPTION OF CORRECTNESS OF ASSESSMENTS**

James McBride, Laughlin, Halle, Gibson & McBride  
(Washington, DC)

**SCHOOL FINANCE REFORM AND IMPACT ON  
PROPERTY TAXES**

Roy W. Bahl, Policy Research Program,  
Georgia State University

David L. Sjoquist, Policy Research Program,  
Georgia State University

Loren Williams, Policy Research Program,  
Georgia State University

10:30 AM -  
12:15 PM

**ELEVENTH CONCURRENT SESSION**

Empire

**TAXATION OF NATIVE AMERICANS**

Gary Cornia, Brigham Young University, presiding

**NATIVE AMERICANS AND THE INTERNAL REVENUE  
CODE: ISSUES DURING THE 1980'S**

Bruce Davie, Arthur Andersen and Co. (Washington)

**STATE AND TRIAL GOVERNMENT TAXATION IN  
OKLAHOMA: AN INSTITUTIONAL AND ECONOMIC  
ANALYSIS**

Mary N. Gade, Oklahoma State University  
and

Larkin Warner, Oklahoma State University

**OWNERSHIP INTEGRATION AND PROTECTION OF  
RENT APPROPRIATION: A TAX CASE**

Robert G. Crawford, Brigham Young University  
and

Michael Pritchett, Brigham Young University

**DISCUSSANTS**

Dan Bucks, Multistate Tax Commission

Roger Tew, Utah State Tax Commission

12:15 PM -  
2:00 PM

**LUNCH**

On Your Own



2:00 PM -  
3:30 PM

**TWELFTH CONCURRENT SESSION**

Monterey

**ENVIRONMENTAL TAXATION II: FEDERAL AND INTERNATIONAL PERSPECTIVES**

F. Eugene Wells, The Procter & Gamble Company, *presiding*

**HAZARDOUS WASTE REMEDIATION: TAX VERSUS REGULATORY BURDENS**

Milton R. Russell, The University of Tennessee  
and Oak Ridge National Laboratory  
and

Donna S. Synstelien, The University of Tennessee

**THE ISSUE OF FEDERAL ENVIRONMENTAL TAXATION**

Peter R. Merrill, Price Waterhouse (Washington)  
and

Ada Rousso, Price Waterhouse (Washington)

**ENVIRONMENTAL TAXES IN A GLOBAL SETTING**

Bernard P. Herber, University of Arizona

**DISCUSSANT**

Robert A. Bohm, The University of Tennessee

2:00 PM -  
3:30 PM

**THIRTEENTH CONCURRENT SESSION**

Empire

**PERSPECTIVES ON PUBLIC UTILITY PROPERTY TAX REVENUES AND SCHOOL FINANCE EQUALIZATION**  
(Panel Discussion)

Dennis Simmons, Southwestern Bell Telephone  
Company, *moderator*

**PANELISTS**

Earl Goldhammer, American Electric Power Company  
Billy Hamilton, KPMG Peat Marwick (Washington)  
Robert Queller, Citizens Research Council of Michigan  
Dan Wall, County Supervisors Association of  
California

2:00 PM -  
3:30 PM

**FOURTEENTH CONCURRENT SESSION**

Franciscan

**BUSINESS INVESTMENT AND URBAN REDEVELOPMENT POLICIES: FOREIGN AND DOMESTIC EXPERIENCE WITH ENTERPRISE ZONES**

James A. Papke, Purdue University, *presiding*



**FEDERAL ENTERPRISE ZONES: PANACEA OR  
PALLIATIVE FOR THE 1990'S**

Bret Birdsong, The Urban Institute

**AN OVERVIEW OF ENTERPRISE ZONE  
EXPERIMENTS HERE AND ABROAD**

Roy Green, U. S. General Accounting Office

**A REVIEW AND APPRAISAL OF ENTERPRISE  
ZONE POLICY IN THE U. K.**

Peter Hall, University of California (Berkeley)

**STATE-LOCAL TAX CONCESSIONS AS URBAN  
REDEVELOPMENT TOOLS: INCENTIVES,  
SUBSIDIES, OR WINDFALLS?**

James A. Papke, Purdue University  
and

Leslie E. Papke, Massachusetts Institute of  
Technology and National Bureau of Economic  
Research

3:30 PM -  
3:45 PM

**COFFEE BREAK**

3:45 PM -  
5:15 PM

**COMMITTEE MEETINGS**

**INTERGOVERNMENTAL FISCAL RELATIONS**

Renaissance

**PRODUCING, DISSEMINATING, AND USING  
FISCAL DATA**

Christopher Zimmerman, National Conference  
of State Legislatures, *presiding*

**INTERGOVERNMENTAL DATA AND PUBLIC POLICY**

Clay Dursthoff, Advisory Commission on  
Intergovernmental Relations

**THE BUSINESS USER'S PERSPECTIVE**

Sandee Spears, The Dow Chemical Company

**LOCAL NONPROPERTY TAXATION**

Donald Ellickson, *Chair*

Cypress

**LOCAL TAXATION AND EDUCATION FINANCE**

Matthew Murray, The University of Tennessee



**OHIO'S LOCAL OPTION SCHOOL DISTRICT  
INCOME TAX**

Michael Sobul, Ohio Department of Taxation

**THE EFFECTS ON MUNICIPAL BUDGETS OF STATE  
TAX LIMITATIONS AND HOME RULE**

Hy L. Dubowsky, New York City Comptroller's Office

**PUBLIC UTILITY AND TRANSPORTATION  
TAXATION**

Union Square

Dennis Simmons, Vice Chair

**QUANTIFYING THE POTENTIAL ACCURACY OF  
THE INCOME APPROACH IN PUBLIC UTILITY  
AND RAILROAD VALUATION**

Robert J. Gloudemans (1989 Wichita Workshop  
Research Award Winner)

**UNIFORM REPORTING FOR PROPERTY TAX**

Charles McCreath, Idaho Tax Commission

Peter J. Emanuel, Union Pacific Corporation

**REPORT ON 1990 WICHITA WORKSHOP**

**TAXATION OF FINANCIAL INSTITUTIONS**

Carmel

Phillip Mann, Chair

**AGENDA TO BE ANNOUNCED**

**COMMITTEE ON COMMITTEES**

Chart

James A. Papke, Acting Chair

5:30 PM -  
6:30 PM

**GENERAL SESSION**

Empire

**THE POLITICS AND PSYCHOLOGY OF TAXATION  
(A Panel Discussion)**

Martin Helmke, California Senate Revenue  
and Taxation Committee, *moderator*

**PANELISTS**

Dan Walters, *Sacramento Bee*

David L. Magelby, Brigham Young University

Larry McCarthy, California Taxpayers' Association

7:00 PM -  
8:00 PM

**RECEPTION**

Mezzanine



8:00 PM

**NORTH BEACH BUFFET**

Windsor/Franciscan

**ENTERTAINMENT**

Provided by Local Arrangements Committee

**WEDNESDAY, NOVEMBER 14, 1990**

8:00 AM -

**REGISTRATION**

Mezzanine

11:00 AM

9:00 AM -

**GENERAL SESSION**

Empire

10:30 AM

**STATE TAX AND SPENDING ISSUES IN THE 1990'S**

Steven D. Gold, State University of New York  
(Albany), *presiding*

**THE STATE FISCAL AGENDA**

Steven D. Gold, SUNY (Albany)

**REFORMING TAX AND INTERGOVERNMENTAL  
POLICIES**

Robert Cline, Minnesota Department of Revenue

**CALIFORNIA'S POLICY CHOICES**

Peter Schaafsma, California Office of Legislative Analyst

10:30 AM -

**COFFEE BREAK**

10:45 AM

10:45 AM -

**GENERAL SESSION**

Empire

12:15 PM

**FISCAL DIMENSIONS OF LOCAL POPULATION  
GROWTH AND DECLINE**

Robert D. Ebel, Advisory Commission on  
Intergovernmental Relations, *presiding*

**THE DECISION TO IMPOSE GROWTH CONTROLS**

Gary Reid, University of Southern California (Los Angeles)  
and  
Jeffrey Chapman University of Southern  
California (Sacramento)

**FINANCING TRANSPORTATION FACILITIES SERVING  
SUBURBAN GROWTH**

Thomas Snyder, Indiana University



# URBAN HARDSHIP AND THE ROLE OF FISCAL INSTITUTIONS

Charles F. Adams, Jr., The Ohio State University  
and

Howard B. Fleeter, The Ohio State University



## CONFERENCE COMMITTEES

### PROGRAM

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Illinois

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Nonna Noto  
Pamela Pecarich  
F. Eugene Wells

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Ohio

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Southern Pacific Transportation

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Thomas H. Steele

California State Board  
of Equalization  
Union Pacific Corporation  
KPMG Peat Marwick  
Pacific Bell  
California Taxpayers Association  
Pacific Gas & Electric Company  
Morrison & Foerster



## **OFFICERS AND BOARD OF DIRECTORS**

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Gary C. Cornia, Brigham Young University, Provo

Cathy Daicoff, Standard & Poor's Ratings Group, New York

Ernest J. Dronenburg, Jr., California State Board of Equalization, San Diego

Harley T. Duncan, Federation of Tax Administrators, Washington

Robert D. Ebel, ACIR, Washington

Edward M. Gramlich, University of Michigan, Ann Arbor

S. Hunter Howard, Jr., South Carolina Tax Commission, Columbia

Robert N. Mattson, IBM Corporation, Armonk

John L. Mikesell, Indiana University, Bloomington

Ronald A. Pearlman, Joint Committee on Taxation, Washington

F. E. Wells, The Procter & Gamble Company, Cincinnati

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Douglas J. Sherbaniuk, Canadian Tax Foundation, Toronto

#### **COUNSELOR**

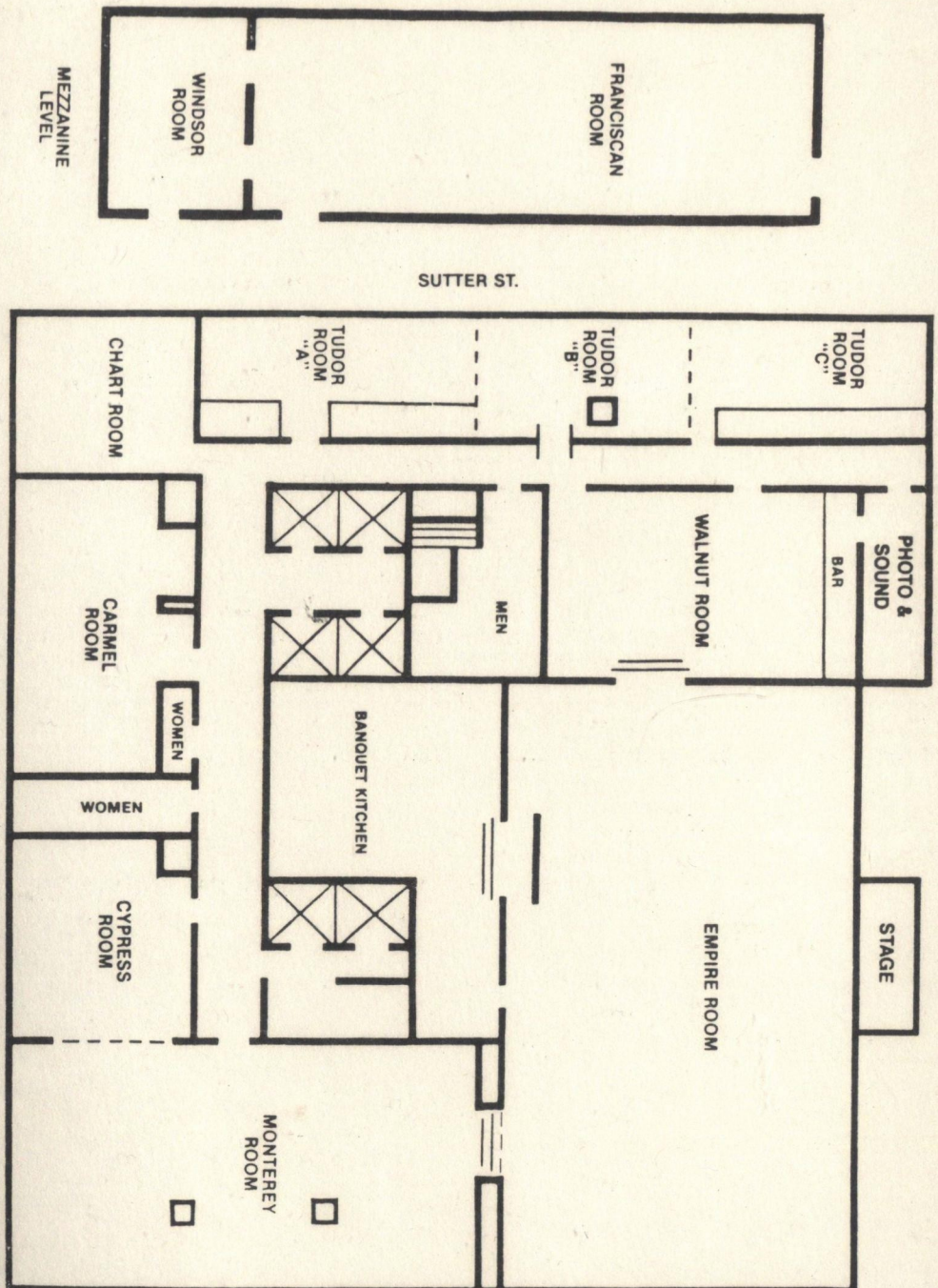
Arthur D. Lynn, Jr., Columbus

#### **EXECUTIVE DIRECTOR**

Frederick D. Stocker, Columbus



# LOCATION OF MEETING ROOMS







National Tax Association  
5310 East Main Street, Suite 104  
Columbus, Ohio 43213  
(614) 864-1221