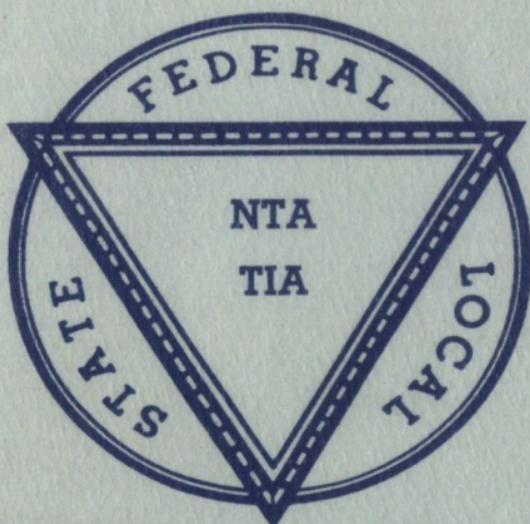


NATIONAL TAX
ASSOCIATION-TAX
INSTITUTE OF AMERICA



SYMPOSIUM

STATLER HILTON HOTEL
WASHINGTON, D.C.

JULY 11-12, 1974

NEW DEVELOPMENTS IN TAX
ADMINISTRATION

PENSION PLANS

Sponsors: National Tax Association-Tax
Institute of America and
Fund for Public Policy Research

**NATIONAL TAX ASSOCIATION-TAX
INSTITUTE OF AMERICA**

Elected Officers

PRESIDENT

DOUGLAS J. McCLELLAN
Ontario Ministry of Revenue
Toronto

VICE PRESIDENTS

ARTHUR M. HAYES
Exxon Corporation
New York

LAURENCE N. WOODWORTH
Joint Committee on
Internal Revenue Taxation
Washington, D.C.

SECRETARY

C. R. CAHOON
Mobil Oil Corporation
New York

TREASURER

DONALD C. MILLER
Continental Illinois National
Bank & Trust Co. of Chicago
Chicago

Board of Directors

EX-PRESIDENTS

C. LOWELL HARRISS
Columbia University
New York

A. L. FORDEMWALT
Panhandle Eastern
Pipe Line Co.
Kansas City

B. KENNETH SANDEN
Price Waterhouse & Co.
New York

ELECTED MEMBERS

DAVID G. BARTRAM
Paine, Webber, Jackson & Curtis
New York

ARTHUR P. BECKER
University of Wisconsin
Milwaukee

JOHN A. BLACKMON
Georgia Department of Revenue
Atlanta

JOHN BRUNDAGE
Coopers & Lybrand
New York

WILLIAM J. COSTELLO
Arvey, Hodes & Mantynband
Chicago

PAUL L. DILLINGHAM
The Coca-Cola Company
Atlanta

R. A. GERRA
Bethlehem Steel Corporation
Bethlehem

SIDNEY GLASER
New Jersey Division of Taxation
Trenton

ROBERT I. GRIGSBY
Texaco, Inc.
Houston

GEORGE KINNEAR
Washington State Department
of Revenue
Olympia

SELMA J. MUSHKIN
Georgetown University
Washington, D.C.

CLINTON V. OSTER
The Ohio State University
Columbus

JOSEPH A. PECHMAN
The Brookings Institution
Washington, D.C.

DONALD L. PETERS
Tenneco, Inc.
Houston

H. CLYDE REEVES
The Council of State
Governments
Lexington

JOHN SHANNON
Advisory Commission on
Intergovernmental Relations
Washington, D.C.

LEONARD L. SILVERSTEIN
Silverstein and Mullens
Washington, D.C.

LLOYD E. SLATER
New York Senate Finance
Committee
Albany

KEITH W. TEAGUE
Union Pacific Railroad Company
Omaha

ORBA F. TRAYLOR
University of Alabama
Huntsville

JAMES B. WALTS
The Mountain States Telephone
and Telegraph Company
Denver

HONORARY MEMBERS

M. A. COHEN
Canada Department of Finance
Ottawa

R. J. WEIERS
Ontario Ministry of Revenue
Toronto

Appointed Officer

ASSISTANT SECRETARY

R. H. WATERMAN
Missouri Pacific Railroad
Company
St. Louis

EXECUTIVE DIRECTOR

STANLEY J. BOWERS

PROGRAM COMMITTEE

Co-Chairmen

Laurence N. Woodworth Stanley S. Surrey

Kenneth Back
Leonard L. Silverstein
H. A. Olsher

John Shannon
John S. Nolan
Ralph A. Gerra

Program

Thursday, July 11, 1974

9:00 a.m.-12:00 noon

**NEW DEVELOPMENTS IN TAX
ADMINISTRATION**

Opening of the Symposium

DOUGLAS J. McCLELLAN
President
National Tax Association-
Tax Institute of America

Introductory Remarks

STANLEY S. SURREY
Professor of Law
Law School of Harvard University
Cambridge, Massachusetts

**Public Interest Litigation to Affect
Substantive Decisions**

Moderator: STANLEY S. SURREY

IRA L. TANNENBAUM
Director, Tax Advocates
Washington, D. C.

Comment by: EUGENE F. CORRIGAN
Executive Director
Multi State Tax Commission
Boulder, Colorado

Comment by: RANDOLPH W. THROWER
Attorney
Atlanta, Georgia

Thursday, July 11, 1974 (cont'd)

**Disclosure of Government Tax
Information and Action**

Moderator: STANLEY S. SURREY

PETER P. WEIDENBRUCH
Professor of Law
Georgetown University
Washington, D. C.

Comment by: K. MARTIN WORTHY
Attorney
Washington, D. C.

Comment by: RONALD B. WELCH
Assistant Executive Secretary
State Board of Equalization
Sacramento, California

1:30 p.m.-5:00 p.m.

Auditing and Assessment Techniques

**What Are the Federal Tax
Administrators Doing?**

Moderator: STANLEY S. SURREY

DONALD C. ALEXANDER
Commissioner
Internal Revenue Service

**What Are the State and Local
Administrators Doing?**

Moderator: STANLEY S. SURREY

JOHN A. BLACKMON
Commissioner of Revenue
Georgia Department of Revenue
Atlanta, Georgia

**Audit Coverage and Private
Tax Planning**

Moderator: STANLEY S. SURREY

JOHN S. NOLAN
Attorney
Miller & Chevalier
Washington, D. C.

Friday, July 12, 1974

9:00 a.m.-12:00 noon

PENSION PLANS

Introductory Remarks

LAURENCE N. WOODWORTH
Chief of Staff
Joint Committee on Internal Revenue Taxation
U. S. Congress

Moderator: DANIEL I. HALPERIN
Professor of Law
University of Pennsylvania Law School

**Implications of Federal Legislation
for the Future of Private Pension Plans**

Effects of Minimum Standards

MICHAEL GORDON
Member, Professional Staff
U.S. Senate Labor and Public
Welfare Committee

Comment by: WILLIAM GIBB
Associate General Counsel
American Life Insurance
Association
Washington, D. C.

**Effects of New Limitations on Tax
Benefits Available Through
Retirement Benefits**

The Corporate Executive

HERMAN C. BIEGEL
Attorney
Washington, D. C.

The Self-Employed

ROBERT FELDGARDEN
Attorney
Washington, D. C.

Individual Retirement Account

JOHN H. HALL
Deputy Assistant Secretary for Tax Policy
(Tax Legislation)
U. S. Department of the Treasury

Friday, July 12, 1974 (cont'd)

NOTES

1:30 p.m.-5:00 p.m.

**Future Structure of Social Security
System and Interrelation with
Private Pension Plans**

ROBERT M. BALL
National Academy of Sciences
Institute of Medicine
Washington, D. C.

BERT SEIDMAN
Director, Department of Social Security
AFL-CIO
Washington, D. C.

**Impact of Local Government
Pension Plans on Fiscal Policy**

ROY BAHL, *Co-author*
Professor of Economics
The Maxwell Graduate School of
Citizenship and Public Affairs
Syracuse University

and

BERNARD JUMP, *Co-author*
Associate Professor of Economics
Hollins College
Roanoke, Va.

Comment by: JERRY WURF
President
American Federation of State,
County and Municipal
Employees
Washington, D. C.