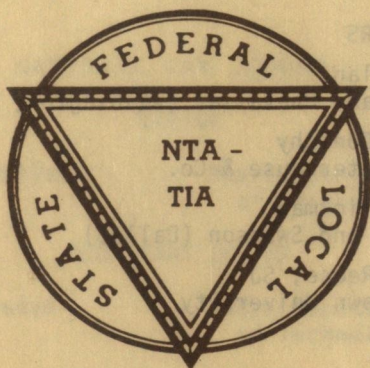


REFORM OR REVENUE?

A Symposium of the
NATIONAL TAX ASSOCIATION-
TAX INSTITUTE OF AMERICA



May 19 & 20, 1986

The Marriott Crystal Gateway Hotel
Arlington, Virginia

REFORM OR REVENUE?

MONDAY, MAY 19, 1986

9:30 AM - 12:00 NOON

OVERVIEW OF THE PROGRAM

Gerard Brannon
Tax Notes

A LONG VIEW OF TAX REFORM

Mark McConaghy, *Moderator*
Price Waterhouse & Co. (Washington, DC)

THE POLITICS AND DEVELOPMENT OF THE INCOME TAX

John Witte
University of Wisconsin

COMMENTATORS

John Nolan
Miller and Chevalier (Washington, DC)

Mark McConaghy
Price Waterhouse & Co.

David Glickman
Johnson and Swanson (Dallas)

Thomas Reese, SJ
Georgetown University

12:15 PM - 1:45 PM

SYMPOSIUM LUNCHEON

Roy W. Bahl, *Presiding*
President, NTA-TIA

TAX REFORM

Speaker
To Be Announced

2:00 PM - 3:30 PM

EFFECTIVE TAX RATES ON CORPORATIONS

Harvey Galper, *Moderator*
Brookings Institution

THE USE OF EFFECTIVE TAX RATES IN TAX POLICY

Don Fullerton
Assistant Secretary
U. S. Treasury Department

AN ACCOUNTANT LOOKS AT EFFECTIVE TAX RATES

Gillian Spooner
Touche Ross (Washington, DC)

ANALYTICAL ISSUES IN THE MEASUREMENT AND INTERPRETATION OF EFFECTIVE TAX RATES

Charles Stuart
Council of Economic Advisers
and
David Bradford
Princeton University

3:40 PM - 5:10 PM

REVENUE AND ENFORCEMENT

Rosemary Marcuss, *Moderator*
Congressional Budget Office

TAX AMNESTY, EXPERIENCE AT THE STATE LEVEL

Ira Jackson
Commissioner of Revenue
Commonwealth of Massachusetts

ISSUES IN AMNESTY FROM THE FEDERAL VIEWPOINT

Allen Lerman
U. S. Treasury Department

THE RETURN ON ENFORCEMENT ACTIVITY

John Wideck, Assistant Commissioner
Internal Revenue Service

TUESDAY, MAY 20, 1986

9:30 AM - 12:00 NOON

INTERGOVERNMENTAL COMPETITION IN TAXATION

John Shannon, *Moderator*
ACIR

INTERSTATE TAX COMPETITION -- IS IT GOOD IN A FEDERAL SYSTEM?

Charles McLure
Hoover Institute
Stanford, University

COMMENTATORS

George Break
University of California, Berkeley

David Wildasin
University of Indiana, Bloomington

INTERSTATE TAX DIFFERENTIALS -- DO THEY MAKE A DIFFERENCE?

James A. Papke
Purdue University

COMMENTATOR

Teresa McGuire
State university of New York, Stony Brook

INTERNATIONAL TAX COMPETITION -- DOES IT MAKE A DIFFERENCE FOR TAX POLICY?

Jane Gravelle
Library of Congress

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