

**National Tax Association**

# **43rd Annual Spring Symposium**

**11th Annual State-Local Tax Program  
in association with the  
American Tax Policy Institute**

**Major Challenges That *The American  
Taxpayer Relief Act of 2012* Leaves  
Open for Individuals, Businesses and  
the Government**

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**May 16–17, 2013   Holiday Inn Capitol   Washington, DC**

**NTA**  
NATIONAL TAX ASSOCIATION

**ATPI** American Tax Policy Institute





## 43rd ANNUAL SPRING SYMPOSIUM and 11th ANNUAL STATE-LOCAL TAX PROGRAM in Association with the American Tax Policy Institute

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### MAJOR CHALLENGES THAT THE AMERICAN TAXPAYER RELIEF ACT OF 2012 LEAVES OPEN FOR INDIVIDUALS, BUSINESSES AND THE GOVERNMENT

REGISTRATION - Columbia Foyer  
Thursday, May 16, 7:45 AM - 1:00 PM  
Friday, May 17, 8:00 AM - 12:30 PM

All sessions will  
meet in the  
COLUMBIA BALLROOM

## Thursday, May 16

### 8:45 - 9:00 AM Welcome and Introduction

Larry Ozzane, Congressional Budget Office and Joann Weiner, The George Washington University

### 9:00 - 10:30 AM Getting Congress, the Administration and Taxpayers to See Eye to Eye on Tax Policy

**Moderators:** Alex Brill, American Enterprise Institute and Ike Brannon, the R Street Institute

**Panelists:** Pamela Olson, PricewaterhouseCoopers LLP  
Lindy Paull, PricewaterhouseCoopers LLP  
Karlyn Bowman, American Enterprise Institute

### 10:30 - 10:45 AM BREAK

### 10:45 - 12:15 PM Measuring the Cyclical and Growth Impacts of Tax Policy

**Moderators:** Peter Merrill, PricewaterhouseCoopers LLP and Benjamin Harris, Urban-Brookings Tax Policy Center

**Panelists:** Carlos Vegh, University of Maryland at College Park, Daniel Riera-Crichton, Bates College and Guillermo Vuletin, Colby College—  
Tax Multipliers: Pitfalls in Measurement and Identification  
Aaron Butz, Joint Committee on Taxation—The Size of Fiscal Multipliers  
Ruud de Mooij, International Monetary Fund—The Economic Effects of EU-Reforms in Corporate Income Tax Systems

**Discussants:** Craig Johnson, U.S. Department of the Treasury  
Benjamin Page, Congressional Budget Office

### 12:30 - 1:45 PM Luncheon—Discovery Ballroom

**Speaker:** Jason Furman, Principal Deputy Director, National Economic Council  
**Presentation of Davie-Davis Award for Public Service to** Rosemary Marcuss, Internal Revenue Service, Research, Analysis, and Statistics

### 2:00 - 3:30 PM Assessing the Tax Code of 2013: Tax Expenditures, Progressivity, and Incentives

**Moderator:** Chris Sanchirico, University of Pennsylvania Law School and Wharton School

Eric Toder and Joseph Rosenberg, Urban-Brookings Tax Policy Center—Evaluating Broad-based Approaches for Limiting Tax Expenditures  
Benjamin Harris, Urban-Brookings Tax Policy Center, and Adam Looney, Brookings Institution—Explaining Recent Trends in Effective Tax Rates  
Alan Viard, American Enterprise Institute—Marginal Tax Rate Increases: Political Debate and Economic Analysis

**Discussants:** Peter Brady, Investment Company Institute  
Frank Sammartino, Congressional Budget Office  
William Randolph, U.S. Department of the Treasury

### 3:30 - 3:45 PM BREAK

### 3:45 - 5:15 PM Tax Code Complexity and the Tax Compliance Burden

**Moderators:** Susan Boehmer, Internal Revenue Service, Statistics of Income and Edith Brashares, U.S. Department of the Treasury  
Alexander Yuskavage, U.S. Department of the Treasury, Jason DeBacker, Middle Tennessee State University, Bradley T. Heim and Anh Tran, Indiana University—The Impact of Legal Enforcement: An Analysis of Corporate Tax Aggressiveness After an Audit  
Rosemary Marcuss, Janice Hedemann, John Guyton, George Contos, Patrick Langetieg, Brenda Schafer, and Melissa Vigil, Internal Revenue Service, Research, Analysis, and Statistics, and Allen Lerman and Susan Nelson, U.S. Department of the Treasury—Income Taxes and Compliance Costs: What Kinds of Changes to the Former are Material to the Latter?

Joel Slemrod, University of Michigan, Thor O. Thoresen and Erlend E. Bø, Statistics Norway, Research Department—Taxes on the Internet: Deterrence Effects of Public Disclosure

**Discussants:** Laura Kalambokidis, University of Minnesota  
George Yin, University of Virginia Law School  
Brian Erard, B. Erard & Associates

### 5:15-6:15 PM Reception - Discovery Ballroom

## Friday, May 17

### Co-sponsored by the American Tax Policy Institute

### 8:45 - 10:15 AM Changes in the Organization of Business Activity and Implications for Tax Reform

**Moderators:** Anne Moore and David Lenter, Joint Committee on Taxation

George Plesko, American Tax Policy Institute and University of Connecticut, Storrs and Eric Toder, Urban-Brookings Tax Policy Center—  
The Demographics and Landscape of Business Taxation  
Richard Prisinzano, John Kitchen, Susan Nelson, and James Pearce, U.S. Department of the Treasury, Jason DeBacker, Middle Tennessee State University, and Matthew Knittel, Independent Fiscal Office, State of Pennsylvania—Identifying Small Businesses and Their Owners  
William Gale and Samuel Brown, The Brookings Institution—Small Business, Innovation and Tax Policy: A Review

**Discussant:** Nicholas Bull, Joint Committee on Taxation

### 10:15 - 10:30 AM BREAK

### 10:30 AM - 12:00 PM Income Mobility and Inequality

**Moderator:** Dennis Zimmerman, American Tax Policy Institute

Gerald Auten, Geoffrey Gee and Nicholas Turner, U.S. Department of the Treasury—New Perspectives on Income Mobility, Inequality and Taxes

Seth Giertz, University of Nebraska, Lincoln, Nada Eissa, Georgetown University, and Jacob Mortenson, Joint Committee on Taxation—  
Trends and Income Sources for Executives: Evidence from Tax Return Data

Bruce Meyer, University of Chicago, The Harris School and James Sullivan, University of Notre Dame—Consumption and Income Inequality in the U. S. Since the 1960s

**Discussants:** Edward Harris, Congressional Budget Office  
Mark Borges, Compensia Inc.  
Austin Nichols, Urban-Brookings Tax Policy Center

Larry Ozzane, Congressional Budget Office (Chair)  
Joann Weiner, The George Washington University (Chair)

Gerald Auten, U.S. Department of the Treasury  
Susan Boehmer, Internal Revenue Service, Statistics of Income  
Peter Brady, Investment Company Institute  
Ike Brannon, the R Street Institute  
Edith Brashares, U.S. Department of the Treasury

Alex Brill, American Enterprise Institute  
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Anne Moore, Joint Committee on Taxation  
Peter Merrill, PricewaterhouseCoopers, LLC  
George Plesko, University of Connecticut, Storrs  
Chris Sanchirico, University of Pennsylvania Law School and Wharton School  
Dennis Zimmerman, American Tax Policy Institute

### PROGRAM COMMITTEE

**Program Chairs**  
Elliott Dubin  
Multistate Tax Commission  
Gary Wagner  
Old Dominion University

## STATE-LOCAL TAX PROGRAM State and Local Finances after the Great Recession

## Friday, May 17, 2013

### 12:00 - 1:15 PM Luncheon - Discovery Ballroom

**Speaker:** David Brunori, Tax Analysts

### 1:30 - 2:45 PM State and Local Fiscal Conditions and Lessons Learned

**Moderator:** Ranjana Madhusudhan

Donald Boyd, Nelson A. Rockefeller Institute of Government—State Finances In and After the Great Recession

Erick Elder, University of Arkansas, Little Rock—Revenue Cycles and Risk-Sharing in Local Governments: An Analysis of State Rainy Day Funds

Robert Tannenwald, Brandeis University—State and Local Growth and Competitive Strategies In and After the Great Recession

### 2:45 - 3:00 PM BREAK

### 3:00 - 4:15 PM Where Do We Go from Here and What Should States Do?

**Moderator:** Yesim Yilmaz, DC Office of the Chief Financial Officer

Robert Ebel, University of the District of Columbia  
William Fox, The University of Tennessee, Knoxville  
Therese McGuire, Northwestern University, Kellogg School of Management  
Sally Wallace, Georgia State University

The NTA and ATPI gratefully acknowledge the contributions of these organizations:



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NTA has blocked a limited number of rooms at \$259 single/double (plus 14.5% tax) for those attending the Symposium. **Please register as soon as possible** to be assured of these rates. **The cutoff date for the NTA block is April 19, 2013 at 12 NOON.**

**Be sure to mention the National Tax Association when making reservations**, which must be accompanied by a first night room deposit or guaranteed with a major credit card. The hotel **will not hold any reservations unless secured by one of the above methods.**

**The National Tax Association does not make or guarantee reservations for those attending the symposium. Attendees are responsible for their own room charges.**

**Check-in time is after 4:00 PM and checkout time is prior to 12:00 NOON. If you must cancel, please notify the hotel within 72 hours prior to arrival date to avoid charges.**

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## REGISTRATION FORM

43rd ANNUAL SPRING SYMPOSIUM - May 16-17, 2013  
11th ANNUAL STATE-LOCAL TAX PROGRAM - May 17 - AFTERNOON

2013 National Tax Association  
Spring Symposium Program  
In Association with the  
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**REGISTER BY**  
**MAIL:** National Tax Association  
725 15th Street, NW #600  
Washington, DC 20005-2109  
**FAX** (202) 737-7308

**REGISTRATION FEE** includes Sessions, Luncheons, Reception (May 16), and Breaks

\_\_\_\_\_ \$185 SYMPOSIUM ONLY  
\_\_\_\_\_ \$60 STATE-LOCAL TAX PROGRAM ONLY  
\_\_\_\_\_ \$210 SYMPOSIUM AND STATE-LOCAL TAX PROGRAM

**Please register before May 1, 2013. Cancellations will be refunded minus a \$50 service fee until May 5. No refunds for cancellations after May 11.**

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#### Thursday, May 16

Getting Congress, the Administration and Taxpayers to see Eye to Eye on Tax Policy

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State and Local Growth and Competitive Strategies In and After the Great Recession

Where Do We Go from Here and What States Should Do?

Program at a Glance

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