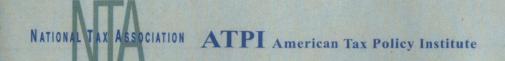
NATIONAL TAX ASSOCIATION

ATPI American Tax Policy Institute

45th Annual Spring Symposium in association with the American Tax Policy Institute

20th Century Tax Code in a 21st Century World:

WHERE
ARE THE
PRESSURE
POINTS?





45th Annual Spring Symposium in association with the **American Tax Policy Institute**

WHERE ARETHE PRESSURE POINTS?

President

Program Chairs Alan Auerbach Timothy Dowd and Louise Sheiner

Executive Director W. Bartley Hildreth

REGISTRATION - Capitol Ballroom

Thursday, May 14, 7:45 AM - 1:00 PM

Friday, May 15, 8:00 AM - 12:30 PM

All sessions will meet in the CAPITOL BALLROOM

THURSDAY, MAY 14

8:45 - 9:00 AM WELCOME AND INTRODUCTION

Timothy Dowd, Joint Committee on Taxation and Louise Sheiner, Brookings Institution

THE ROLE OF STATES IN A CHANGING WORLD: STATE REACTIONS TO THE GREAT RECESSION AND GROWING INEQUALITY

Organizers: Byron F. Lutz, Federal Reserve Board of Governors, Kim Rueben, Urban-Brookings Tax Policy Center

Moderator: Ranjana Madhusudhan, New Jersey Department of the Treasury

The Great Recession and Public Education

William N. Evans and Kathryn L. Wagner, University of Notre Dame and Robert M. Schwab, University of Maryland

The Performance of State Tax Portfolios During and After the Great Recession

Nathan Seegert, University of Utah

State Taxes and Growth: New Evidence

William Gale, Tax Policy Center - Brookings Institution, Kim Rueben and Aaron Krupkin, Urban-Brookings Tax Policy Center

The Role of Taxes in Mitigating Income Inequality Across the U.S. States

Daniel H. Cooper, Federal Reserve Bank of Boston, Byron F. Lutz and Michael G. Palumbo, Federal Reserve Board of Governors

Discussants: Tracy Gordon, Urban-Brookings Tax Policy Center Leah Brooks, George Washington University

10:30 - 10:45 AM

IMPLEMENTATION OF THE AFFORDABLE CARE ACT, A Panel Discussion

Organizer/Moderator: Alexandra Minicozzi, Congressional Budget Office

Estimates of Enrollment in the Exchanges and Research About the Uninsured Prior to the ACA Tom Selden, Agency for Healthcare Research and Quality

Kentucky's Experiences with Administering the Tax Credits and Salience of the Individual Mandate Penalties William Nold, Kentucky Health Benefit Exchange (KHBE)

The Preparer's Perspective Theresa Pattara, H&R Block 12:15 - 1:45 PM

LUNCHEON - CONGRESSIONAL BALLROOM

Speaker: Judge Steven W. Rhodes, U.S. Bankruptcy Court for the Eastern District of Michigan

Presentation of Davie-Davis Award for Public Service to Allen Lerman

2:00 - 3:30 PM

CURRENT ISSUES IN ENERGY- RELATED CORRECTIVE TAXATION

Organizer: Adele Morris, Brookings Institution

Moderator: Aparna Mathur, American Enterprise Institute

Designing Fiscal Policy to Address the External Costs of Energy

Ian Parry, International Monetary Fund

Tagging and Targeting of Energy Efficiency Subsidies

Hunt Allcott, New York University, Christopher Knittel, Massachusetts Institute of Technology, and Dmitry Taubinsky, University of California, Berkeley and Harvard University

The Market for Electric Vehicles: Indirect Network Effects and Policy Impacts

Shanjun Li, Lang Tong, Jianwei Xing, Cornell University and Yiyi Zhou, Stony Brook University

Discussants: Donald Marron, Urban Institute

Karen Palmer, Resources for the Future Ron Gecan, Congressional Budget Office

3:30 - 3:45 PM

BREAK

3:45 - 5:15 PM

DELIVERING BENEFITS THROUGH THE TAX SYSTEM: HOUSEHOLD RESPONSES TO TAX INFORMATION AND BENEFITS

Organizer: Deena Ackerman, U.S. Department of the Treasury and American Tax Policy Institute

Moderator: Janet Holtzblatt, Congressional Budget Office

Filing Costs and Participation: Evidence from the 2008 Stimulus

Shanthi P. Ramnath and Patricia K. Tong, U.S. Department of the Treasury

Would a Nonfiler File if She Knew She Should File? Inattention, Tax Filing and EITC Participation Among Low-Income Nonfilers Dayanand Manoli, University of Texas at Austin

A Loan by any other Name: How State Policies Changed Advanced Refund Payments

Margaret R. Jones and Amy O'Hara, U.S. Census Bureau

Discussants: Deena Ackerman, YoonKyung Chung, and Ankur Patel, U.S. Department of the Treasury

5:15 - 6:15 PM

RECEPTION - CONGRESSIONAL BALLROOM

FRIDAY, MAY 15

9:00 - 10:30 AM

ORGANIZATIONAL FORM AND FIRM BEHAVIOR

Moderator/Organizer: George Plesko, University of Connecticut and American Tax Policy Institute

Who Benefits from the Tax Advantages of Organizational Form Choice? Evidence from S Corporation Banks

Michael P. Donohoe, University of Illinois at Urbana-Champaign, Petro Lisowsky, University of Illinois at Urbana-Champaign and Norwegian Center for Taxation and Michael A. Mayberry, University of Florida

Risk Consequences of Tax-Motivated Organizational Form

Michael A. Mayberry, University of Florida, Connie Weaver, Texas A&M University and Jaron H. Wilde, University of Iowa

The Effect of Shareholder-Level Taxes on Organizational Form and Stock Ownership: Evidence from Equity Carve-Outs of Master Limited Partnerships

Steven Utke, University of Georgia

Discussants: John Robinson, University of Texas at Austin

George Plesko, University of Connecticut and American Tax Policy Institute

BREAK 10:30 - 10:45 AM

10:45 - 12:15 PM

PARTNERSHIPS AND THE TAX SYSTEM: THE CURRENT STATE AND IMPLICATIONS FOR REFORM (A Panel Discussion)

Organizer: John McClelland, U.S. Department of the Treasury

Moderator: Matthew Knittel, Pennsylvania Independent Fiscal Office

Partnerships in the United States: Who Owns Them and How Much Tax Do They Pay?,

Michael Cooper, James Pearce, Rich Prisinzano and Joe Sullivan, U.S. Department of the Treasury, Danny Yagan, University of California at Berkeley, Owen Zidar and Eric Zwick, University of Chicago

Panelists: Alan Viard, American Enterprise Institute and George Yin, University of Virginia School of Law

LUNCHEON: 12:15 - 1:45 PM

Speaker: David Wessel, Brookings Institution

2:00 - 3:30 PM

SIZZLING ISSUES IN INTERNATIONAL TAXATION

Moderator/Organizer: James Hines Jr., University of Michigan

Corporate Income Taxation and International Acquisitions: Evidence from Intellectual Property Box Regimes

Sebastien Bradley, Drexel University, Estelle Dauchy, New Economic School, Moscow, and Leslie Robinson, Dartmouth College

Corporate Inversions and Economic Performance

Nirupama Rao, New York University

Shifting Evidence of Base Erosion and Profit Shifting

Molly Saunders-Scott, Congressional Budget Office

Itai Grinberg, Georgetown University

PROGRAM COMMITTEE:

Timothy Dowd, Joint Committee on Taxation (Chair) Louise Sheiner, Brookings Institution (Chair) Adele Morris, Brookings Institution Byron Lutz, Federal Reserve Board of Governors George Plesko, University of Connecticut and American Tax Policy Institute Deena Ackerman, U.S. Department of the Treasury Kim Rueben, Urban-Brookings Tax Policy Center Alexandra Minicozzi, Congressional Budget Office John McClelland, U.S. Department of the Treasury James Hines Jr., University of Michigan

Andrew Lyon, PricewaterhouseCoopers LLP, Washington, DC

Leslie Robinson, Tuck School of Business at Dartmouth, Hanover, NH

Chris William Sanchirico, University of Pennsylvania Law School and the

Monica Singhal, John F. Kennedy School of Government, Harvard University,

Leslie E. Papke, Michigan State University, East Lansing, MI

Andrew Samwick, Dartmouth College, Dartmouth, NH

Michael Weber, Internal Revenue Service, Washington, DC

Elliott Dubin, Multistate Tax Commission, Washington, DC

David Weisbach, University of Chicago Law School, Chicago, IL

Gale Garriott, Federation of Tax Administrators, Washington, DC

Wharton School, Philadelphia, PA

David Brunori, Tax Analysts, Falls Church, VA

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Gratefully acknowledges the following organizations for their support of the 45th Annual Spring Symposium.





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2015 Spring Symposium National Tax Association May 14–15, 2015



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PROGRAM AT A GLANCE

Thursday, May 14

THE ROLE OF STATES IN A CHANGING WORLD: STATE REACTIONS TO THE GREAT RECESSION AND GROWING INEQUALITY

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Southern Division

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Corporate Inversions and Economic Performance
Shifting Evidence of Base Erosion and Profit Shifting

Just a reminder:

108th Annual Conference on Taxation

Boston Park Plaza Hotel Boston, MA November 19–21, 2015

Please join your friends and colleagues for a stimulating conference in the "Cradle of Liberty."

Hope to see you there!