

NTA NETWORK

MARCH 2008

PRESIDENT'S MESSAGE

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Into our Second Century

The NTA made history last November as it celebrated its 100th Annual Tax Conference in Columbus, Ohio, where the Association's first conference was held hundred years ago!

I am really honored to serve as your President as the NTA marks the beginning of a new century. Thanks for all the congratulatory notes and good wishes; I am looking forward to a great year in 2008. With your help, I am looking to build a strong bridge between researchers and practitioners for sound policy making in the field of public finance!

The centennial conference in Columbus was indeed a once in a lifetime event and I have been hearing good reports about the sessions, featured speakers—Doug Holtz-Eakin and Ohio Tax Commissioner Rich Levin, and special anniversary sessions. Don Bruce, Program Chair and Mehmet Tosun, Anniversary Chair, organized an outstanding program. It began with a terrific opening session on NTA History by Joe Thorndike and Ajay Mehrotra and ended with an insightful Reflections session as part of the last concurrent session on Saturday, including a great slide show by Leslie Papke (one of the new breed of second generation NTA members) showing off her introduction to the *NTJ* in her single digit years! Therese McGuire and George Zodrow put together a stimulating panel of six past Daniel Holland award winners (it was great to see the architect of the Harberger triangle along with professors Bahl, Bird, Feldstein, McLure and Oates). I also heard good things about the session by authors of Public Finance textbooks (Anderson, Fisher, Mikesell, and Moreno-Dodson), which was moderated by Stacy Dickert-Conlin. **My thanks to everyone who volunteered and contributed** to the success of the Conference, including Fred Church from the Ohio Department of Taxation.

The session by former NTA dissertation award winners generated very useful thoughts from the Bogart-Ladd-Lyon-Merriman panel and the attendees. Harvey Rosen, who won the 2007 Dan Holland medal award, has generously volunteered to chair the dissertation award committee for next year. The Association's efforts in encouraging the participation of graduate students and presentations of their research is getting stronger and the student research forum posters generated a lot of interest. Thanks to Jonathan Rork who has agreed to volunteer again this year! One of my goals is to create student internship and NTA exchange programs, if possible, and I would like to hear your thoughts on this and any suggestions to find sponsors. Another related goal is to create a jobsite networking opportunity, particularly for students. But first we need to improve our website and bring NTA up on the tech-frontier.

Attendance at the Conference was excellent. Of special interest, Arthur Lynn a veteran member and past President of NTA attended the annual meeting and was presented a certificate of appreciation for his years of service to NTA by Bob Tannenwald. Sadly, we have recently received word that Arthur passed away on March 6, 2008.

Bill Testa, a close friend, paid our tribute to Bill Oakland, another longtime NTA member who passed away last September, after serving as Chair of the NTA Outstanding doctoral dissertation committee for many years.

Looking ahead, please check out page 4 for the **call for papers** for the **101st Annual Conference**, to be held in Philadelphia on **November 20-22**. It is also posted on the NTA web site and will be announced in the March issue of the National Tax Journal.

Also, mark your calendars for the **38th Spring Symposium (May 15-16)** and the sixth **State and Local Tax Program (May 16)**, in Washington, D.C. I would like to thank Tom Barthold (JCT), Symposium Chair; and Rick Mattoon (FRB Chicago) and Bob Strauss (CMU), Co-chairs for State and Local Tax Session for volunteering as organizers. Thanks again to all of you for sharing your thoughts on the State and Local program and offering to help. Special thanks to Harley Duncan who has provided me a generous support via the FTA listserv.

Finally, I am really happy to welcome all the new officers, board members, advisory directors, first time members and everyone else in the NTA family. Let us try to grow the diverse membership base and the participation rate from multiple disciplines nationwide and across the globe. Please continue to volunteer and send along your good ideas as to how to keep the NTA on the leading edge in the new century! For now enjoy the NTA photo gallery, stay well and stay in touch!

[Ranjana.madhusudhan@treas.state.nj.us or natltax@aol.com].

- **Ranjana Madhusudhan**

New Officers and Directors Elected

At the November meeting, Ranjana Madhusudhan of the New Jersey Department of the Treasury was elected President of the NTA. James Poterba of MIT was elected First Vice President, and Harvey Galper of Bearing Point, Inc. was elected Second Vice President. Newly elected directors are: Gerald Auten, Office of Tax Analysis, U.S. Treasury; William Gentry, Williams College; Fitzroy Lee, Office of Revenue Analysis, District of Columbia; and Kenneth Simonson, Associated General Contractors of America. David Brunori of *Tax Analysts* and Peter Fisher of the University of Iowa are the new Advisory Members.

James Poterba, Harvey Galper, Ranjana Madhusudhan



Congratulations to Daniel Holland Award Winner Harvey Rosen

Harvey Rosen, the John L. Weinberg Professor of Economics and Business Policy and the Director of the Center for Economic Policy Studies at Princeton University, has distinguished himself as a scholar, teacher, in public service, and as a member of the National Tax Association. He has published influential articles on a wide array of public finance topics and also made important methodological contributions. He did path-breaking work on the relationship between federal taxation and the demand for housing and tenure choice. Early in his career, he wrote several influential articles on taxes and female labor supply, and was also one of the first to do serious analysis of marriage penalties under the income tax. He has done innovative and highly cited work in state and local taxation, examining the interaction between federal and state and local taxation through the deductibility of property taxes and state income taxes, and explored the connection between revenues and spending, among other areas. His 1999 paper "Sales Taxes and Prices," coauthored with Tim Besley, won the Musgrave Prize, awarded by the National Tax Association for the best paper published in the *NTJ*. More recently, he has written a series of papers on taxes and entrepreneurship. He is a Fellow in the Econometric Society.

Harvey is also an exceptional teacher. He has won numerous teaching awards at Princeton. His most important contribution as a teacher is probably his textbook, *Public Finance*, which is currently in its 7th edition. This is an exceptionally well written textbook that has introduced countless numbers of economics students to public economics.

Harvey also has a distinguished career of public service. He served as Deputy Assistant Secretary for Tax Analysis at the U.S. Treasury from 1989 to 1991 and as a member and then chairman of the Council of Economic Advisers from 2003 to 2005.

Harvey serves the National Tax Association as chair of the dissertation prize committee. He has made "outstanding contributions to the study and practice of public finance" on many fronts, and is a most deserving recipient of the Holland Award.

-Holland Award Committee



Harvey Rosen and Bob Tannenwald



Job Openings

See the new feature on the NTA website : *Jobs in Taxation* for current job opening announcements. The following has not yet been posted:

Strategic Policy Advisor-Economic Security (Social Security)

AARP Public Policy Institute

Identifies policy challenges and solutions in the area of Social Security (the Old Age, Survivors and Disability Insurance programs) and related retirement security issues. Critiques legislative and regulatory proposals, provides objective policy analysis to inform AARP's public outreach and advocacy efforts, represents AARP in public forums, and serves as an expert resource. Completion of an advanced degree in Public Policy, Economics or other Social Sciences, Law, or a related discipline, and 8 years of experience related to the position required. Completion of a Doctorate degree and experience in modeling the costs and impact of Social Security reform proposals preferred. Questions about the position may be sent to Janet McCubbin at jmccubbin@aarp.org. To view a detailed job description and apply for this position, please visit <http://www.aarpjobs.com/jobs/>.

In Memoriam

Andy Fordemwalt

Arthur Lynn

William Oakland

Pearl Richardson

Calls for Papers:

The Association for Budgeting and Financial Management 20th Annual Conference

October 22-25, 2008
Chicago, Illinois

The conference committee invites proposals for panels, papers, and presentations for the 2008 ABFM conference. We especially encourage proposals from local, state and federal practitioners.

Potential topics
include, but are not limited to:

- *Budget innovation and reform
- *Budget process
- *Budget transparency
- *Budget and financial management challenges
- *Capital and debt management
 - Pensions and OPEBs
- *Capital and development financing
- *Education finance
- *Financial information management
and technology
- *Financial markets
- *Financial and performance reporting
- *Funding healthcare
- *Intergovernmental finance
- *Managing finance departments
- *Municipal securities
- *Performance budgeting applications
and results
- *Public accounting and accountability
- *Public funds management
- *Social security finance
- *Tax and revenue policy

For full consideration, please submit proposals by May 2, 2008. Proposals should describe the panel, paper, or presentation and be no more than 500 words. Proposals must include the name of participant(s) or author(s), position/job title, institutional affiliation, address (including email), and phone number. Students should provide their degree program, status (master's level, Ph.D., ABD), and Institutional affiliation.

Proposals may be submitted by mail, email, or fax.

Also visit our web site for more information about the conference as it becomes available: <http://www.abfm.org>.

Please send all correspondence to:

**Professor Katherine Willoughby
Department of Public Administration and Urban Studies
Georgia State University
P.O. Box 3992
Atlanta, Georgia 30302-3992**

NTA 101st Conference

The 101st Annual Conference on Taxation will cover a broad range of topics including, but not limited to, taxation and tax policies; expenditure policies; government budgeting; intergovernmental fiscal relations; and subnational, national, and international public finance. This year, we are especially interested in sessions or topics that highlight or include interdisciplinary or multidisciplinary research (e.g., economics, accounting, and law), and research papers authored or coauthored by PhD students.

For a paper, please submit the following:

1. Title of the paper
2. An abstract of the paper, not to exceed two pages; and, a draft of the paper, if available.
3. Names and contact information for all authors, including mailing and e-mail addresses and phone numbers; for papers with multiple authors, please indicate the corresponding author and the actual presenter.

For a session idea, please submit the following:

1. Title and a brief description of the session.
2. An abstract, not to exceed two pages, for suggested papers for the session; and, a draft of each paper, if available. Include the names and affiliations of all authors.
3. Name and contact information for the person proposing the session.

To be considered as a moderator or discussant, please submit the following:

1. Name and contact information, including mail and e-mail addresses and phone numbers.
2. General areas of interest.

E-mail submissions (in Microsoft Word 2003 or lower; or as PDF files) are preferred. E-mail submissions should be sent to mmurray1@utk.edu OR mjwasyle@maxwell.syr.edu.

For mailed submissions, please send a copy to the program chairs:

Matthew Murray	Michael Waslyenko
CBER	Syracuse University
109 Temple Court	200 Eggers Hall
Knoxville, TN 37966	Syracuse, NY 13244

From Advocacy to Scholarship: A Brief History of the National Tax Association

For a century, the National Tax Association has helped shape the structures of American taxation. Founded in 1907 to promote “the sound theory and efficient administration of public finance,” the NTA began as a professional network of tax administrators, businessmen, economists, and lawyers. A hundred years later, the organization retains its multidisciplinary membership, as well as its commitment to sound tax policy. Now, as always, it seeks to strike the symbiotic balance that economist and NTA President E.R.A. Seligman described in 1915 as creating a place where “the thinker learns the actual facts from the practical administrator” and vice versa (Seligman 1915).

But the NTA has also changed dramatically since its founders gathered in Columbus, Ohio for their first annual conference on taxation. In its early years, the NTA tried to foster tax scholarship while also advancing a programmatic agenda for scientific tax reform. By the 1930s, however, the NTA had largely abandoned direct advocacy. As scholars like Ferdinand P. Schoettle have noted, the organization increased its focus on scholarship while scaling back its more direct efforts to reshape public policy (Schoettle 1979). In the late 1940s, the NTA furthered this transformation when it replaced its monthly newsletter, the *Bulletin of the National Tax Association*, with the peer-reviewed quarterly it still publishes, the *National Tax Journal* (Blough 1947)

The NTA changed, at least in part, because the world changed. Born of the burgeoning Progressive movement, the early NTA reflected that movement’s faith in expertise, its disdain for popular politics, and its commitment to social action. But when political currents transformed Progressivism – which was never, in any case, a fully coherent social or intellectual movement – the NTA changed with it (Rodgers 1982, 2000; Kloppenberg 1986).

In 1932, the NTA amended its constitution to make advocacy more difficult (if not downright impossible), requiring large supermajorities for specific policy recommendations. But it simultaneously recommitted itself to becoming the nation’s principal venue for informed debate over local, state, federal, and international tax policy. Through its annual meetings, publications, and later its symposia, the NTA sought to foster and disseminate high quality scholarship on a range of tax issues. NTA leaders repeatedly stressed the organization’s unique role as the only multidisciplinary forum for scholarly tax debate.

The NTA’s shift from advocacy to scholarship allowed members to focus on the ideas, rather than the implementation, of sound tax policy. Over time, the organization came to resemble other social science organizations, fostering intellectual debate among a community of scholars and providing an outlet for scholarly work.

These are worthy goals to be sure. But they have also changed the organization and its public role. Membership has grown somewhat less diverse, with public finance economists – always the dominant group in leadership if not numbers – taking an ever larger role in defining the organization. At the same time, the organization’s publications have become more esoteric. Its

first newsletter, the *NTA Bulletin*, was never a page turner, but it was downright frothy when compared to the *NTJ*. The latter has become what its founders had intended: a serious, peer-reviewed journal of public finance (Blough 1947). But in doing so, it has lost some of the agility and timeliness that marked its monthly predecessor.

Moreover, the NTA has fallen prey to the inexorable dynamics of specialization and professionalization. The work of the NTA has become more complex and less accessible over time. Even specialists have found it hard to stay abreast of research outside their scholarly niche. As Richard Goode asked rhetorically more than a decade ago: “Have we not passed the point ... when it was reasonable to expect the majority of NTA members to read straight through an issue of the *NTJ*?”

Current members of the NTA have been known to lament this reality. But they might find some comfort from the company they keep. In the latter half of the twentieth century, almost all the social sciences – and even the humanities – have experienced a similar transformation. Historians, for instance, continually bemoan the withering of their public profile, even as they churn out countless dissertations on ever-more obscure topics.

There are good reasons for the triumph of specialization. In many respects, it reflects the accretion of knowledge. We don’t expect physicists to make their professional papers accessible to a popular audience; physics has simply become too complicated, and most people accept that fact. So, too, with many other fields. As knowledge deepens, it becomes harder for the interested amateur to find a point of entry. That may be disappointing, but it is also a fact.

And yet, capitulation to the forces of specialization comes at a cost. For the NTA, that cost can be measured by press coverage. Since the 1960s, the organization has seen a dramatic drop-off in press mentions. That may tell us as much about the changing nature of journalism as it does about the evolution of the NTA or the field of public finance. But the decline in the NTA’s public profile has been striking.

This seems sad. The NTA was conceived to bring expert knowledge to bear on key issues of public policy. Progressive era reformers, like those who founded the NTA, were suspicious of the political enthusiasm that sometimes gripped the voting public. They expected the NTA to help quash bad ideas, like the single tax, and advance good ones, like more general property tax reform. Without embracing the elitist sensibilities that colored this vision, we can still appreciate the importance of using knowledge to inform public policy. Knowledge, though, can only play a political role if it makes its way from the halls of academia to the corridors of power.

-Ajay K. Mehrotra and Joseph J. Thorndike



Recent Writings - stimulus

Robert Carroll, "Fiscal Stimulus: Missing the Big Picture," *Fiscal Facts no 15*, The Tax Foundation January 11, 2008

<http://www.taxfoundation.org/publications/show/22859.html>

Brian W. Cashell, *The Economics of the Federal Budget Deficit*, Congressional Research Service, RL31235 January 25, 2008

http://apps.crs.gov/cli/cli.aspx?PRDS_CLI_ITEM_ID=2073&from=3&fromId=4

Congressional Budget Office, Options for Responding to Short Term Economic Weakness, January 2008

http://www.cbo.gov/ftpdocs/89xx/doc8916/01-15-Econ_Stimulus.pdf

Douglas W. Elmendorf and Jason Furman, *If, When, How: A Primer on Fiscal Stimulus*, The Brookings Institution, January 10, 2008 http://www.brookings.edu/papers/2008/0110_fiscal_stimulus_elmendorf_furman.aspx

Joint Committee on Taxation *Overview Of Past Tax Legislation Providing Fiscal Stimulus And Issues In Designing And Delivering A Cash Rebate To Individuals*, JCX-4-08R February 13, 2008

<http://www.house.gov/jct/x-4-08r.pdf>

James Sherk and Patrick Tyrrell, The Stimulus: Extending Unemployment Insurance Is Unnecessary, *the Heritage Foundation, WebMemo #178*

<http://www.heritage.org/Research/Labor/wm1787.cfm>

Sent in by former NTA President Tom Neubig:

Ernst & Young White Paper, *Future State Business Tax Reforms*

http://www.ey.com/global/content.nsf/US/Tax_-_State_&_Local_Tax_Services_-_Overview

The 38th Spring Symposium Looks at Tax Policy in the Political Season

It's time to start planning for your attendance at the 38th Spring Symposium May 15-16th, 2008, at the Holiday Inn Capitol, Washington D.C.

In keeping with the intense focus on public policy during this long campaign season, both portions of the Spring Symposium have election themes. The Symposium theme is Now for Something Completely Different: Tax Policy at the Change in Presidency; and the theme for the State and Local program is "Fiscal Federalism before the Election: Do they Really Care or Not?"

Following is the preliminary Symposium program line-up:

Session One. RETROSPECTIVE ON EGTRRA & JGGTRA (Andrew Lyon, PricewaterhouseCoopers, session moderator)

TAX POLICY IN THE PRESIDENTIAL CAMPAIGN (Bill Gale, Brookings Institution, session moderator)

LUNCHEON and SPEAKER. Charles Rangel, Chairman of the House Committee on Ways and Means

Session Three. ISSUES IN PASS THROUGH ENTITIES (Nick Bull, U.S. Congress, Joint Committee on Taxation, session moderator)

Session Four. RETHINKING THE U.S. CORPORATE INCOME TAX (Thornton Matheson, U.S. Treasury, Office of Tax Analysis, session moderator)

Session Five. CAN TAX POLICY SAVE THE PENGUINS? TAX POLICY AND THE ENVIRONMENT (Curtis Carlson, U.S. Treasury, Office of Tax Analysis, session moderator)

Session Six. TAXATION AND HOUSING (Robert Dietz, National Association of Home Builders, session moderator)

Sessions in the State and Local Program are:

LUNCHEON and SPEAKERS from the two political parties

Session One: STATE REVENUE PERFORMANCE OVER THE BUSINESS CYCLE (Scott Pattison, Nat'l Association of Budget Officers and Therese McGuire, Northwestern University)

Session Two: THE TWIN CRISES IN THE STATE AND LOCAL SECTOR: THEIR FINANCES AND HOW THE FEDERAL GOVERNMENT MEASURES THEM (Robert Strauss, Carnegie Mellon University)

Session Three: IMPACT OF SUBPRIME FORECLOSURES ON STATE AND LOCAL REVENUES (Robert Tannenwald, FRB of Boston)

The full program will soon be posted on the NTA website. You can also register by visiting the website (www.ntanet.org),

Scenes from the 100th
Annual
Conference on Taxation

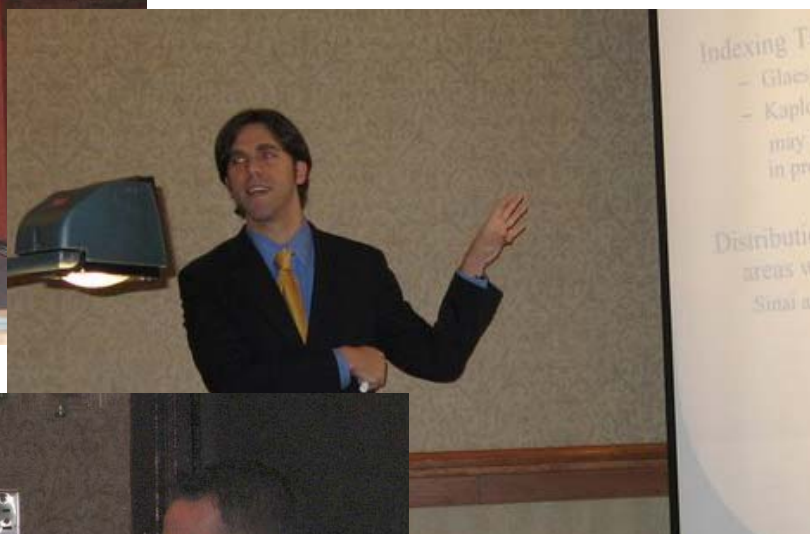


More Scenes from the 100th
Annual Conference on Taxation...

...Showcasing doctoral dissertations



David Yves Albouy, Michigan University, receives the 2007 NTA Outstanding Doctoral Dissertation Award from Ranjana Madhusudhan (left); presents “The Unequal Geographic Burden of Federal Taxation” (below).



Garth Heutel, Harvard University, first runner-up, presents “Three Essays in Environmental and National Resource Economics” (right); joins in dissertation discussion with David Albouy, Jane Gravelle (above).



WELCOME NEW MEMBERS

Kampon Adireksombat, Michigan State University, East Lansing, MI
Kristina May Hornaday-Alberts, H&R Block, Kalamazoo, MI
Jonseok An, Korea Institute of Public Finance, Seoul, Korea
Patryk Babiarz, Purdue University, West Lafayette, IN
Joseph Bankman, Stanford University, Stanford, CA
Susan Banta, DC Office of the Chief Financial Officer, Washington, DC
Daniel Bergstresser, Harvard University, Cambridge, MA
Amelia Biehl, University of Kentucky, Louisville, KY
Spencer Brien, Georgia State University, Atlanta GA
Giorgio Brosio, University of Torino, Torino, Italy
Steven Brown, Ernst & Young, Washington, DC
Robert Buschman, Georgia State University, Sandy Springs, GA
Phillip Dean, Utah Legislative Research & General Counsel, Salt Lake City, UT
Phillip DeCicca, McMaster University, Hamilton, Ontario, Canada
ED Caplis, Montana Department of Revenue, Helena, MT
Jeff Chapman, Washington State Budget & Policy Center, Seattle, WA
Eugene Christiansen, Christiansen Capital Advisers, New York, NY
Ron Cheung, Florida State University Tallahassee, FL
Chad Cotti, University of South Carolina, SC
William Eadington, University of Nevada, Reno, NV
Emmanuel Farhi, Harvard University, Cambridge, MA
Alison Felix, Federal Reserve Bank of Kansas City, Kansas City, MO
Dawn Fischer, Texas Tech University, Lubbock, TX
Chris Cunningham, Atlanta Federal Reserve Bank, Atlanta, GA
Justin Garosi, North Dakota State University, Fargo, ND
Ted Gayer, Georgetown University, Washington, DC
Timothy Gunning, Rice University, Houston, TX
John Guyton, Internal Revenue Service, Washington, DC
Tonya Hansen, University of Minnesota, ST. Paul, MN
Garth Heutel, Harvard University, Cambridge, MA
Amy Higgingbotham, West Virginia University, Morgantown, WV
Eren Inci, Sababci University, Istanbul, Turkey
Benoy Jacob, University of Illinois - Chicago, Chicago, IL
Mario Jametti, York University, Toronto, Ontario, Canada
Christopher Jepsen, University of Kentucky, Louisville, KY
Joseph Johnson, Small Business Administration, Washington, DC
Sharon Kioko, Indiana University, Bloomington, IN
Karl Knapp, North Carolina League of Municipalities, Raleigh, NC
Kseniya Khovanova, UIC, Great Cities Institute, Champaign, IL
Lisa Bryant-Kutcher, University of Oregon, Eugene, OR
Linda Krull, University of Texas, Austin, TX
Beth-Anne Schuelk Leech, University of Georgia, Athens, GA
Ithai Lurie, US Department of the Treasury, OTA, Washington, DC
Thomas Lydick, Accountable Business Solutions, Inc., Worcester, MA
Mauro Mare, Tuscia University, Rome, Italy
Karen Masken, Internal Revenue Service, Washington, DC
Justin Marion, University of California, Santa Cruz, Santa Cruz, CA
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Claudia Martinez, University of Chile, Santiago, Chile
Peggy McClafferty, Western International University, Tempe, AZ
Megan McInerney, Virginia Technical Institute, Blacksburg, VA
Ajay Mehrotra, Indiana University School of Law, Bloomington, IN
Jenna Meints, University of Illinois, Urbana-Champaign, IL
Kevin Mumford, Purdue University, West Lafayette, IN
James Nowlan, Illinois Tax Foundation, Springfield, IL

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Ann Boyd Watts, University of Tennessee, Knoxville, TN
Michael Wood, Pennsylvania Budget & Policy Center, Harrisburg, PA
John Wong, Wichita State University, Wichita, KS
Serder Yilmaz, The World Bank, Washington, DC
Tao Zeng, Wilfred Laurier University, Toronto, Canada

MEMBERS ON THE MOVE

John Barrick from Brigham and Young University to the Joint Committee on Taxation, Washington, DC
Robert Chirinko from Emory University to the University of Illinois at Chicago, IL
Rachel Ferst from Reed College, Oregon to Columbia University, NY
Tracy Gordon from Public Policy Institute of California to the University of Maryland, College Park, MD
David Heald from Sheffield University to the University of Aberdeen, Scotland, UK
Janet Holtzblatt from the U.S. Treasury Department to The Congressional Budget Office, Washington, DC
Scott Houser from Colorado State University to Colorado School of Mines, Golden, CO
Carolyn Minter Hoxby from Harvard University to Stanford University, Stanford, CA
Edward Kane from Boston College to Tucson, AZ
Sarah LaLumia from the College of William and Mary to Williams College, Williamstown, MA
Janet McCubbin from The U.S. Treasury Department to AARP, Washington, DC
Jack Mintz from the University of Toronto to the University of Calgary, Alberta, CA
Gerald Miller from Rutgers University to Arizona State University, Phoenix, AZ
Gary Sasse from Rhode Island Public Expenditure Council to The RI Department of Revenue, Providence, RI
Max Sawicky from the Economics Policy Institute to the Government Accounting Office, Washington, DC
Dimitry Sishkin from Georgia State University to Georgia Gwinnett College, Lawrenceville, GA

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