Major Challenges That The American Taxpayer Relief Act of 2012 Leaves Open for Individuals, Businesses and the Government
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 Ozanne, 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
Felix Reichling, 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
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
3:45 – 5:15 PM  Tax Code Complexity and the Tax Compliance Burden

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
Joel Slemrod, University of Michigan, Thor O. Thoresen and Erlend E. Ba, 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

Discussant: Nicholas Bull, Joint Committee on Taxation
Paul Burnham, Congressional Budget Office

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 Gertz, 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

PROGRAM COMMITTEE

Larry Ozanne, 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
Benjamin Harris, Urban-Brookings Tax Policy Center
David Lenter, Joint Committee on Taxation
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
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:
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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