THURSDAY, MAY 19

9:00-10:30 AM

**American Job Creation Act of 2004**

**Moderator:** Alex Brill, Committee on Ways and Means

**Presenters:**
Kimberly A. Clausing, Reed College - Tax Holidays (and Other Escapes) in the American Jobs Creation Act

**Discussant:** William Randolph, Congressional Budget Office

Brian Meighan, PricewaterhouseCoopers - A Practitioner’s Perspective on the Production Deduction

**Discussant:** Paul Berg-Dick, Finance Canada

Jane G. Gravelle, Congressional Research Service - The 2004 Corporate Tax Revisions as a Spaghetti Western: Good, Bad, and Ugly

**Discussant:** Alex Brill, Committee on Ways and Means

10:45 AM-12:15 PM

**Roundtable on Fundamental Tax Reform: In Honor of David F. Bradford**

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

**Presenters:**
Alan J. Auerbach, University of California, Berkeley
Charles E. McLure, Jr., Hoover Institution, Stanford University
Daniel N. Shaviro, School of Law, New York University
Joel Slemrod, Stephen M. Ross School of Business, University of Michigan
Kent Smetters, The Wharton School, University of Pennsylvania

12:30-1:45 PM

**Luncheon**

**Speaker:** George Yin, Chief of Staff, Joint Committee on Taxation

Presentation of Davie-Davis Award for Public Service

2:00-3:30 PM

**Medium-Term Fiscal Issues**

**Moderator:** Daniel N. Shaviro, School of Law, New York University

**Presenters:**
Nicholas Bull and Timothy Dowd, Joint Committee on Taxation - Use of Fiscal Policy Reaction Functions in Analyzing the Macroeconomic Effects of Tax Policy

**Discussant:** Eric M. Engen, American Enterprise Institute
Louise M. Sheiner and Glenn R. Follette, Board of Governors of the Federal Reserve System -
The Sustainability of Medicare Spending

Discussant: Len M. Nichols, Center for Studying Health System Change


Discussant: Andrew B. Lyon, PricewaterhouseCoopers

3:45-5:15 PM
Tax Compliance
Moderator: Kim S. Rueben, The Urban Institute
Presenters:
Sally Wallace and Susan Laury, Andrew Young School of Policy Studies, Georgia State University - Confidentiality and Tax Compliance

Bart L. Graham, Georgia State Revenue Commissioner - Measures to Reduce Evasion and Avoidance: A View from the States

Janice Geier, Internal Revenue Service - Compliance and Complexity Issues for Small Businesses

Eric J. Toder, The Urban Institute; John Guyton, IBM Business Consulting Services; and Peter Lee, Office of Research, Internal Revenue Service - Recent Estimates of Individual Taxpayer Compliance Costs

Discussant: Robin Capehart, Graduate School of Management, Marshall University

5:30-6:30 PM - Reception

FRIDAY, MAY 20

9:00-10:30 AM
Curbing Tax Shelter Use
Moderator: Pamela H. Moomau, Joint Committee on Taxation
Presenters:
E. Ray Beeman, Joint Committee on Taxation - Keeping the Faith: The Permanent Campaign against Tax Shelters

Katarina Savino, Miller and Chevalier - Tax Measures to Combat Tax Shelters, the Line between Tax Shelters and Tax Planning
Michael A. Udell, Joint Committee on Taxation - Measuring the Size of the Tax Shelter Problem

Discussants:
Edward Kleinbard, Cleary Gottlieb Steen & Hamilton LLP
Eric J. Toder, The Urban Institute

10:45 AM-12:15 PM
Social Security
Moderator: Paul A. Smith, Board of Governors of the Federal Reserve System
Presenters:
STATE-LOCAL TAX PROGRAM

“THE POLITICAL ECONOMY OF INTERGOVERNMENTAL TAX ADMINISTRATION AND COMPLIANCE”

Gary C. Cornia, Brigham Young University, Program Chair

FRIDAY, MAY 20

12:30-1:30 PM LUNCHEON DISCOVERY BALLROOM
Presiding: Jane G. Gravelle, President, National Tax Association
Speaker: Charles E. McLure, Jr., Stanford University

1:45-3:15 PM
THE POLITICAL ECONOMY OF INTERGOVERNMENTAL TAX ADMINISTRATION AND COMPLIANCE
Moderator: Gary C. Cornia, Brigham Young University
Presenters:
Multistate Tax Commission - W. Bartley Hildreth, Wichita State University; Matthew N. Murray, University of Tennessee Knoxville; and David L. Sjoquist, Georgia State University

International Fuel Tax - Dwight Denison, Wagner School, New York University; and Rex L. Facer, II, Marriott School of Management, Brigham Young University

Streamlined Sales Tax - Walter Hellerstein, Law School, University of Georgia; and John Swain, James E. Rogers College of Law, University of Arizona
3:15-3:30 PM  BREAK

3:30-4:45 PM  ROUNDTABLE DISCUSSION

Harley T. Duncan, Federation of Tax Administrators  
David Brunori, Tax Analysts and George Washington University  
Kirk J. Stark, UCLA Law School  
R. Bruce Johnson, Utah State Tax Commission and Chair, Multistate Tax Commission  
William F. Fox, University of Tennessee, Knoxville  
Thomas S. Neubig, Ernst and Young LLP  
Douglas L. Lindholm, Council on State Taxation  
Robin Capehart, Marshall University