

**ANNUAL SPRING SYMPOSIUM - May 19-20**  
**STATE-LOCAL TAX PROGRAM - May 20 - Afternoon**  
**Holiday Inn Capitol, Washington DC**

**“BIG IDEAS AMID BIG DEFICITS”**

**SYMPOSIUM PROGRAM**

**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*

*William G. Gale and Peter R. Orszag, The Brookings Institution - Tax Cuts, Deficits, and the Cost of Capital*

**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:**

*Jeffrey R. Brown*, University of Illinois and National Bureau of Economic Research; and  
*Andrew Biggs*, Social Security Administration

*Julia Lynn Coronado*, Watson Wyatt; and *Paul A. Smith*, Board of Governors of the Federal Reserve System

*Amy Rehder Harris* and *Michael Simpson*, Congressional Budget Office

*David Richardson*, J. Mack Robinson College of Business, Georgia State University

## **PROGRAM COMMITTEE**

*James B. Mackie III*, Office of Tax Analysis, U. S. Treasury Department, Chair

*Rosanne Altshuler*, President's Advisory Panel on Federal Tax Reform (Rutgers)

*Nicholas Bull*, Joint Committee on Taxation

*Leonard E. Burman*, The Urban Institute

*Kimberly A. Clausing*, Reed College

*Eric M. Engen*, American Enterprise Institute

*William G. Gale*, The Brookings Institution

*Andrew B. Lyon*, PricewaterhouseCoopers

*Pamela H. Moomau*, Joint Committee on Taxation

*Kim S. Rueben*, The Urban Institute

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

*Paul A. Smith*, Board of Governors of the Federal Reserve System

*Sally Wallace*, Andrew Young School of Policy Studies, Georgia State University

*David Weiner*, Congressional Budget Office

*Dennis Zimmerman*, Congressional Budget Office

## **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