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

May 14–15, 2015  Holiday Inn Capitol  Washington, DC
THURSDAY, MAY 14

8:45 – 9:00 AM
WELCOME AND INTRODUCTION
Timothy Dowd, Joint Committee on Taxation and Louise Sheiner, Brookings Institution

9:00 – 10:30 AM
THE ROLE OF STATES IN A CHANGING WORLD: STATE REACTIONS TO THE GREAT RECESSION AND GROWING INEQUALITY
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

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 BREAK

10:45 – 12:15 PM
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
Southern Division
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 S. Manoli, University of Texas at Austin, John Guyton, Brenda Schafer, and Michael Sebastiani, IRS Office of Research

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
10:30 – 10:45 AM  BREAK

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


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

Discussant: 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
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Or, you may also make reservations by calling the hotel directly at 202-479-4000 or 1-877-572-6951 to secure your reservation and referencing booking code NT7.

NTA has blocked a limited number of rooms at $264 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 20, 2015 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 check-out 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.

Registration Fee includes Sessions, Luncheon(s), Reception (May 14), and Breaks

$250 2015 Symposium

Please register before May 1, 2015. Cancellations will be refunded minus a $50 service fee until May 5. No refunds for cancellations after May 5.
PROGRAM AT A GLANCE

Thursday, May 14

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

PARTNERSHIPS AND THE TAX SYSTEM: THE CURRENT STATE AND IMPLICATIONS FOR REFORM
Partnerships in the United States: Who Owns Them and How Much Tax Do They Pay?

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The NTA and ATPI gratefully acknowledge the contributions of these organizations: