Tax Policy at the Crossroads →

What Direction Next?

46th Annual Spring Symposium
in association with the American Tax Policy Institute

Holiday Inn Capitol
Washington, DC

May 12–13, 2016
THURSDAY, MAY 12

8:45 – 9:00 AM
WELCOME AND INTRODUCTION
Curtis Carlson, U. S. Department of the Treasury and Bradley Heim, Indiana University

9:00 – 10:30 AM
TAX REFORM: THE VIEW FROM THE STATES (A Panel Discussion)
Organizer: Elliott J. Dubin, Multistate Tax Commission
Moderator: David Brunori, Tax Analysts
Panelists: Douglas Lindholm, Council on State Taxation
Robert Ebel, Connecticut Tax Study Panel
Rick Pomp, University of Connecticut School of Law
Discussants: Elliott Dubin, Multistate Tax Commission
Joann Weiner, George Washington University

10:30 – 10:45 AM  BREAK

10:45 – 12:15 PM
A DECADE of INCREASED CORPORATE TAX DISCLOSURE
Organizer: George A. Plesko, American Tax Policy Institute
Moderator: Gil Manzon, Boston College

Regulatory Changes and the Properties of Book and Taxable Income
Danielle H. Green, Fordham University and George A. Plesko, University of Connecticut, Storrs

An Examination of the Trends in the Different Sources of Permanent and Temporary Book-Tax Differences
Fabio Gaertner, Stacie Laplante and Dan Lynch, University of Wisconsin-Madison

The Consequences of Increased Tax Disclosures: A Comparison of Domestic and Multinational Firms
Erin Henry, University of Tennessee, Norman Massel, Louisiana State University, and Erin Towery, University of Georgia
Discussants: Gil Manzon, Boston College
Michael Donohoe, University of Illinois at Urbana-Champaign
12:15 – 1:45 PM

**LUNCHEON – CONGRESSIONAL BALLROOM**

*Speaker:* Daniel N. Shaviro, Wayne Perry Professor of Taxation, NYU Law School
Presentation of Davie-Davis Award for Public Service to Leonard Burman

2:00 – 3:30 PM

**ALTERNATIVE PROPOSALS FOR CORPORATE TAX REFORM**

*Organizer and Moderator:* Jason DeBacker, Middle Tennessee State University

Shifting the Burden of Taxation from the Corporate to the Personal Level and Getting the Corporate Tax Rate Down to 15 Percent
Harry Grubert, U.S. Department of the Treasury and Rosanne Altshuler, Rutgers University

Where’s the Cash? Issues in Implementing a Cash Flow Tax
John McClelland and Elena Patel, U.S. Department of the Treasury

Innovation Boxes: Patent Medicine?
Peter Merrill, PricewaterhouseCoopers

*Discussants:* Alan Auerbach, University of California, Berkeley
William Gentry, Williams College
Alan Viard, American Enterprise Institute

3:30 – 3:45 PM  BREAK

3:45 – 5:15 PM

**TAXES AND SUBSIDIES IN THE AFFORDABLE CARE ACT**

*Organizer:* Ithai Lurie, U. S. Department of the Treasury
*Moderator:* Alexandra Minicozzi, Congressional Budget Office

The Affordable Care Act, Labor Supply, and Welfare
Jane G. Gravelle and Sean Lowry, Congressional Research Service

The Excise Tax on High Cost Health Plans: Benefit Generosity and Incidence
Edward Miller and Jessica Vistnes, Agency for Healthcare Research and Quality

What Can Tax Data Tell Us about the Uninsured? Evidence from 2014
Janet McCubbin and Ithai Lurie, U.S. Department of the Treasury

*Discussant:* Matt Fiedler, Council of Economic Advisors
Jack Rodgers, PricewaterhouseCoopers

5:15-6:15 PM  RECEPTION - CONGRESSIONAL BALLROOM

FRIDAY, MAY 13

9:00 – 10:30 AM

**BASE EROSION AND PROFIT SHIFTING (BEPs) PROJECT (A Panel Discussion)**

*Moderator/Organizer:* Stephen Shay, Harvard University Law School
*Panelists:* Kimberly Clausing, Reed College
Ruth Mason, University of Virginia Law School
Victoria Perry, International Monetary Fund
Robert Stack, U.S. Department of the Treasury

10:30 – 10:45 AM  BREAK
10:45 – 12:15 PM
THE ECONOMIC CONSEQUENCES OF TAXING THE RICH

Organizer: John Sabelhaus, Federal Reserve Board of Governors
Moderator: Barry Johnson, Internal Revenue Service

Reactions of the Rich to Major Tax Changes
Gerald Auten, U.S. Department of the Treasury

Taxing Incomes of Top Wealth Holders
Kevin B. Moore, Sarah J. Pack, and John Sabelhaus, Federal Reserve Board of Governors

Choosing Between the Estate Tax and Basis Carryover Regime of 2010
Robert Gordon, Twenty-First Securities, David Joulfaian, U.S. Department of the Treasury and Georgetown University and James Poterba, MIT and NBER

What Do Tax Returns Reveal about the Savvy, Evasive Rich?
Joel Slemrod, University of Michigan

Discussants: Len Burman, Urban-Brookings Tax Policy Center
Aparna Mathur, American Enterprise Institute

LUNCHEON: 12:15 – 1:45 PM

Speaker: Douglas Holtz-Eakin, President, American Action Forum

2:00 – 3:30 PM
THE INCREASING ROLE OF THE PRIVATE SECTOR IN TAX ADMINISTRATION (A Panel Discussion)

Organizer: Leslie Book, American Tax Policy Institute
Moderator: Leslie Book, Villanova University, Charles Widger School of Law

Leveraging April 15: Expanding Use of Paid Tax Return Preparers to Strengthen Family Economic Security and Improve Tax Compliance
Robert Weinberger, Aspen Institute

Leveraging Technology and the Private Sector to Improve Tax Administration
Kathleen DeLaney Thomas, University of North Carolina School of Law, Robert Weinberger, Aspen Institute, and David Williams, Intuit

Tax Administration’s Growing Reliance on Financial Institutions to Minimize Offshore Evasion: Current Challenges
John Staples, Ernst & Young LLP and Tracy Kaye, Seton Hall Law School

PROGRAM COMMITTEE:

Curtis Carlson, U.S. Department of the Treasury (Chair)
Bradley Heim, Indiana University (Chair)
Leslie Book, Villanova University School of Law
Jason DeBacker, Middle Tennessee State University
Elliott Dubin, Multistate Tax Commission
Ithai Lurie, U.S. Department of the Treasury
George Plesko, University of Connecticut, Storrs
John Sabelhaus, Federal Reserve Board of Governors
Stephen Shay, Harvard University Law School
Dennis Zimmerman, American Tax Policy Institute

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NTA has blocked a limited number of rooms at $269 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 11, 2016 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.

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46th ANNUAL SPRING SYMPOSIUM  
May 12-13, 2016

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Registration Fee **includes** Sessions, Luncheon(s), Reception (May 12), and Breaks  
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Leveraging Technology and the Private Sector to Improve Tax Administration
Tax Administration's Growing Reliance on Financial Institutions to Minimize Offshore Evasion: Current Challenges

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