Program at a Glance

**Thursday, November 17**

GENERAL SESSION 8:30 – 10:00 AM  
Tax Reform in an Era of Fiscal Imbalance

CONCURRENT SESSIONS 10:15 – 11:45 AM  
State and Local Government Fiscal Behavior and the Great Recession  
Public Opinions Towards Tax, Spending, and Fiscal Reforms  
Kinks and Notches in Federal Tax Policy  
Behavioral Response to Personal Income Tax Rate Changes  
Frontiers of Public Finance: 2011 NTA Outstanding Doctoral Dissertation Award Winners

LUNCHEON NOON – 1:30 PM  
Speaker: Scott S. Cowen, President, Tulane University

CONCURRENT SESSIONS 1:45 – 3:15 PM  
New Insights on Tax Policy and Firm Behavior  
Tax Expenditures in an Era of Large Budget Deficits  
Field Experiments in Public Economics  
Fiscal Issues of Disasters and Recoveries  
Empirical Evidence on the Causes of Tax Compliance and Evasion  
Economic Analysis and Legal Doctrines of Taxation

CONCURRENT SESSIONS 3:30 – 5:00 PM  
Multinationals, Transfer Pricing, and IPOs  
Taxation in Latin America  
Property Tax Rates: Causes and Consequences  
Higher Education  
Interstate Tax Competition  
Income Inequality, Income Volatility, and Economic Mobility

GENERAL SESSION 5:00 – 6:00 PM  
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION  
PRESIDENTIAL ADDRESS: LEONARD BURMAN, Syracuse University

RECEPTION 6:15 – 7:30 PM

**Friday, November 18**

CONCURRENT SESSIONS 8:30 – 10:00 AM  
State and Local Taxes on Capital Income: Implications for International Tax Competition  
New Developments in Fiscal Decentralization in Developing Countries  
Targeted Versus Non-Targeted Government Interventions in Education  
Corporate Taxation: Theory and Evidence about the Value of Deferral and Other Planning Decisions  
Taxation and Housing  
Income Tax Provisions for Low-Income People: Compliance and Design Issues

CONCURRENT SESSIONS 10:15 – 11:45 AM  
Federal Influence on State Taxation: Description and Prescription  
Health Policy  
Accounting Research on Corporate Taxation  
Public Policy Towards Housing  
Theory and Practice of Redistributive Taxation  
Small Business Tax Policy and Compliance Issues
GENERAL SESSION  8:30 – 10:00 AM
LOCATION: ILE DE FRANCE 1
TAX REFORM IN AN ERA OF FISCAL IMBALANCE
Moderator: Mark Mazur, U.S. Department of the Treasury
Organizer: Jane Gravelle, Congressional Research Service
Panelists:
William Gale, The Brookings Institution
Diane Lim Rogers, Concord Coalition
Charles McLure, Stanford University
Donald Marron, The Urban Institute and The Tax Policy Center

COFFEE BREAK:  10:00 – 10:15 AM

CONCURRENT SESSIONS  10:15 – 11:45 AM
LOCATION: MAUREPAS
STATE AND LOCAL GOVERNMENT FISCAL BEHAVIOR AND THE GREAT RECESSION
Organizer/Moderator: Ronald Fisher, Michigan State University
Presentations:
Understanding States’ Differences in Weathering Economic Downturns, Thérése McGuire, Northwestern University, Nathan Anderson, University of Illinois at Chicago and Teresa García-Miá, Universitat Pompeu Fabra
Predicting the Impact of the Housing Crisis and the Great Recession on Big City Finance, Howard Chernick, CUNY, Hunter College, Adam Langley, Lincoln Institute of Land Policy and Andrew Reschovsky, University of Wisconsin-Madison
An Exploration of Recent Changes to State Tax Structures, David Sjoquist and Robert Bushman, Georgia State University
State and Local Government Debt and Borrowing Before and During the Great Recession, Ronald Fisher, Michigan State University and Robert Wassmer, California State University, Sacramento
Discussant: Thomas Garrett, Federal Reserve Bank of St. Louis

LOCATION: FRONTECNAC
PUBLIC OPINIONS TOWARDS TAX, SPENDING, AND FISCAL REFORMS
Organizer/Moderator: William Gale, Brookings Institution
Presentations:
Understanding Joint Support for Government Spending and Taxes: Linking Benefits and Costs in the Mass Public, James Garrand, Louisiana State University and André Blais, Université de Montréal
Public Opinion Toward Government Spending, William Jacoby, Michigan State University
The Federal Income Tax in Popular Culture, Larry Zelenak, Duke University School of Law
Discussants: Leonard Burman, Syracuse University
Diane Lim Rogers, Concord Coalition

LOCATION: CONDE
KINKS AND NOTCHES IN FEDERAL TAX POLICY
Organizer/Moderator: Joel Slemrod, University of Michigan
Presentations:
Does the Earned Income Tax Credit Reduce Saving by Low-Income Households?, Caroline Weber, University of Michigan
Intertemporal Substitution in Labor Force Participation: Evidence from Policy Discontinuities, Dayanand Manoli, UCLA and Andrea Weber, University of Mannheim
Discussants: Bradley Heim, Indiana University
Sara LaLumia, Williams College

LOCATION: ORLEANS
BEHAVIORAL RESPONSE TO PERSONAL INCOME TAX RATE CHANGES
Organizer: Gerald Auten, U.S. Department of the Treasury
Moderator: Seth Gieritz, University of Nebraska-Lincoln
Presentations:
Identifying the Elasticity of Taxable Income, Sarah Burns and James Ziliak, University of Kentucky
When Tax Rates Go Up: Another Look at the 1993 Act, Gerald Auten and Laura Kawano, U.S. Department of the Treasury
Expected Income Tax Changes and Household Behavior, Lorenz Kueng, UC Berkeley
Discussants: Seth Gieritz, University of Nebraska-Lincoln
Ivan Vidangos, Federal Reserve Board of Governors
Jon Bakija, Williams College

LOCATION: ROSALIE
TOPICS IN CORPORATE INCOME TAXATION
Organizer/Moderator: Jane Gravelle, Congressional Research Service
Presentations:
Long-Term and Short-Term Revenue Effects from Changing Tax Depreciation Allowances, James Mackie, U.S. Department of the Treasury
Effect of Tax Reform on Investment Incentives, Robert Carroll, Thomas Neubig and Gerald Prante, Ernst & Young LLP
The Tax Elasticity of Corporate Debt: A Synthesis of Size and Variations, Ruud de Mooij, International Monetary Fund
Effective Corporate Tax Reform: Reducing the Corporate Tax Burden by Increasing the Section 199 Deduction, Michaèle Morrow, Northeastern University
Discussants: Jane Gravelle, Congressional Research Service
John McClelland, U.S. Department of the Treasury

LOCATION: ST. CLAUDE
FRONTIERS OF PUBLIC FINANCE: 2011 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS
Organizer/Moderator: James Sallee, University of Chicago
Presentations:
Claim Timing and Ex Post Insurance Selection: Evidence from Dental “Insurance”, Marika Cabral, Stanford University
Do Expiring Budgets Lead to Wasteful Year-End Spending? Evidence from Federal Procurement, Neale Mahoney, Stanford University
Taxpayer Response to Targeted Audits, Mark D. Phillips, University of Chicago
Discussants: Amanda Kowalski, Yale University
Alexander Gelber, University of Pennsylvania
Damon Jones, University of Chicago

LOCATION: ILE DE FRANCE 2-3
NOON - 1:30 PM LUNCHEON
SPEAKER: SCOTT S. COWEN, PRESIDENT OF TULANE UNIVERSITY, NEW ORLEANS AFTER THE SHOCKS

CONCURRENT SESSIONS  1:45 – 3:15 PM
LOCATION: MAUREPAS
NEW INSIGHTS ON TAX POLICY AND FIRM BEHAVIOR
Organizer/Moderator: Jesse Edgerton, Federal Reserve Board of Governors
Presentations:
Financing Frictions and the Efficacy of Tax Incentives: Evidence from Cash Grants for Renewable Energy Investments, Jesse Edgerton, Federal Reserve Board of Governors and James Sallee, University of Chicago
Tax and the Nature of the Firm, Mihir Desai, Harvard University, Dharmika Dharmapala, University of Illinois College of Law and Victor Fleischer, University of Colorado
Discussants: Nirupama Rao, NYU
Stacie LaPlante, University of Georgia
Joel Slemrod, University of Michigan
LOCATION: FRONTEXAC
TAX EXPENDITURES IN AN ERA OF LARGE BUDGET DEFICITS
Organizer/Moderator: Thomas Hungerford, Congressional Research Service
Presentations:
How Big Is the Federal Government?, Donald Marron and Eric Toder, The Urban Institute and The Tax Policy Center
Tax Expenditures, the Size and Efficiency of Government, and Implications for Budget Reform, Leonard Burman, Syracuse University and Marvin Phaup, George Washington University
Raising Revenue through Negative Tax Expenditures: PEP and Pease, Thomas Hungerford, Congressional Research Service
18 Billion at One Blow – Lessons from Evaluating Germany’s Twenty Biggest Tax Expenditures, Michael Theone, University of Cologne

LOCATION: ORLEANS
FIELD EXPERIMENTS IN PUBLIC ECONOMICS
Organizer/Moderator: Dayanand Manoli, UCLA
Presentations:
Why Are Benefits Left on the Table? Assessing Incomplete Take-Up with an IRS Field Experiment, Saurabh Bhargava, University of Chicago, Dayanand Manoli, UCLA
What Policies Motivate Pro-Social Behavior? Evidence from a Field Experiment, Raj Chetty and Laszlo Sandor, Harvard University and Emmanuel Saez, UC Berkeley
The Demand for Health Insurance among Uninsured Americans: Results of a Survey Experiment and Implications for Policy, Alan Krueger and Ilyana Kuziemko, Princeton University
Discussants: Alexander Gelber, University of Pennsylvania and NBER
Damon Jones, University of Chicago
Amanda Kowalski, Yale University

LOCATION: MAUREPAS
TAXATION IN LATIN AMERICA
Organizer/Moderator: Claudia Agostini, Universidad Adolfo Ibañez
Presentations:
Diesel Tax Credits Response to Tax Enforcement: Evidence from a Quasi-Experiment in Chile, Claudia Agostini, Universidad Adolfo Ibañez and Claudia Martinez, Universidad de Chile
Public Expenditure Smoothing at the Subnational Level: Evidence from Argentina, Martin Besfamille, Pablo Sanguinetti and Nicolas Grosman, Universidad Torcuato Di Tella, and Osmel Manzano, Corporacion Andina de Fomento
The Impact of the Value Added Tax on Retail Prices, Christian Jaramillo, Universidad de los Andes, Colombia and Jorge Tovar, Universidad de los Andes
Socioeconomic Differences Across Generations in Colombia: An Initial Approach from the National Transfer Accounts, Jorge Tovar, Universidad de los Andes and B. Piedad Urdinola, Universidad Nacional de Colombia
Discussants: Howard Chernick, CUNY, Hunter College; James Sallee, University of Chicago; Jameson Boex, The Urban Institute; Ryan Sullivan, Naval Postgraduate School

LOCATION: ST. CLAUDE
ECONOMIC ANALYSIS AND LEGAL DOCTRINES OF TAXATION
Organizer: Sarah Lawsky, UC Irvine School of Law
Moderator: Leandra Lederman, Indiana University Maurer School of Law
Presentations:
Modeling Tax Law’s Uncertainties, Sarah Lawsky, UC Irvine School of Law
Not Close Enough: Accepting the Limits of Tax Law and Economics, Alex Raskolnikov, Columbia University Law School
Corporate Tax Abuse in Court, Nancy Staudt, Northwestern University Law School and Joshua Blank, NYU School of Law
Discussants: Kirk Stark, UCLA; Lawrence Zelenak, Duke Law School

LOCATION: CONDE
MULTINATIONALS, TRANSFER PRICING, AND IPOS
Organizer: Dhammika Dharmapala, University of Illinois College of Law
Moderator: Nirupama Rao, NYU
Presentations:
Cost Sharing and the Acrobatics of Arm’s Length Taxation, Yariv Brauner, University of Florida
An Alternative Transfer Pricing Norm, Mihr Desai, Harvard University and Dhammika Dharmapala, University of Illinois College of Law
Firm Incorporation Outside the U.S.: No Exodus Yet, Eric Allen, UC Berkeley and Susan Morse, UC Hastings College of Law
Taxes and the Clustering of Foreign Subsidiaries, Scott Dyreng, Duke University, Bradley Lindsey, College of William and Mary, Kevin Markle, Dartmouth College, and Douglas Shackelford, University of North Carolina
Discussants: Joseph Andrus, OECD
Daniel Shaviro, NYU School of Law

LOCATION: FRONTEXAC
PROPERTY TAX RATES: CAUSES AND CONSEQUENCES
Organizer/Moderator: Claudia Agostini, Universidad Adolfo Ibañez
Presentations:
No Taxation Without Information: Deterrence and Self-Enforcement in the Value Added Tax, Dina Pomeranz, Harvard Business School
Importing Corruption Norms from Overseas: Evidence from Corporate Tax Evasion in the United States, Jason DeBacker, U.S. Department of the Treasury, Bradley Heim and Anh Tran, Indiana University
Doing It Under the Table: Hidden Sales in India’s Manufacturing Sector, Matthew Smith, Rutgers University
The Value of Honesty: Empirical Estimates from the Case of the Missing Children, James Sallee, University of Chicago and Sara LaLumia, Williams College
Discussants: Andrew Hanson, Georgia State University; Bo Zhao, Federal Reserve Bank of Boston; Timothy Goodspeed, CUNY, Hunter College
FRIDAY, NOVEMBER 18

CONCURRENT SESSIONS  8:30 – 10:00 AM

LOCATION: ORLEANS

INTERSTATE TAX COMPETITION
Organizer/Moderator: Paul Smoke, NYU
Presentations:
- The Battle of Taxes: Strategic Interaction in Multiple Tax Policies Among States, William Hoyt, University of Kentucky
- Inter-Federation Competition: Sales Tax Externalities with Multiple Federations, David Agrawal, University of Michigan
- Millionaire Migration and State Taxation of Top Incomes: Evidence from a Natural Experiment, Cristobal Young, Stanford University and Charles Varner, Princeton University

Discussions: Cristobal Young, Stanford University
David Agrawal, University of Michigan

LOCATION: ST. CLAUDE

NEW DEVELOPMENTS IN FISCAL DECENTRALIZATION IN DEVELOPING COUNTRIES
Organizer/Moderator: Michael Lovenheim, Cornell University
Presentations:
- Exploring the Effectiveness of Local Public Sector Finance, Jameson Boex, The Urban Institute
- Intergovernmental Relations in Macedonia: Mitigating Conflict through Decentralization, Musharraf Cyan, Jorge Martinez-Vazquez and Andrey Timofeev, Georgia State University
- Fiscal Decentralization under Kenya's New Constitution, Paul Smoke, NYU and Kathy Whimp, World Bank

Discussions: Francois Vaillancourt, Université de Montreal
Roy Bahl, Georgia State University

LOCATION: ROSALIE

INCOME INEQUALITY, INCOME VOLATILITY, AND ECONOMIC MOBILITY
Organizer/Moderator: Peter Brady, Investment Company Institute
Presentations:
- Estimating Intergenerational Economic Mobility Using a Panel of Tax Returns, Victoria Bryant and Michael Weber, Internal Revenue Service
- David Grusky and Pablo Mitnik, Stanford University
- Income Sources, Investment Returns, and Tax Arbitrage Among the Top 1 Percent, Christopher Balding, UC Irvine, Estelle Dauchy, Peking University HSBC Business School
- Long-Term Tax Liability and the Effects of Refundable Credits, Timothy Dowd, Joint Committee on Taxation and John Horowitz, Ball State University

Discussions: James Nunn, The Urban Institute and The Tax Policy Center
Janet Holtzblatt, Congressional Budget Office

GENERAL SESSION  5:00 – 6:00 PM

LOCATION: ILE DE FRANCE 1

ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
PRESIDENTIAL ADDRESS: LEONARD BURMAN, Syracuse University
LOCATION: ROSALIE
CORPORATE TAXATION: THEORY AND EVIDENCE ABOUT THE VALUE OF DEFERRAL AND OTHER PLANNING DECISIONS
Organizer/Moderator: Lillian Mills, University of Texas at Austin
Presentations:
Does Tax Deferral Enhance Firm Value?, Benjamin Ayers and Stacie Laplante, University of Georgia
The Net Present Value Effective Tax Rate, James Musumeci, Southern Illinois University-Carbondale and Richard Sansing, Dartmouth College
Inside the Corporate Tax Department: Insights on Corporate Decision Making and Tax Aggressiveness, John Graham, Duke University, Michelle Hanlon, MIT and Terry Shevlin, University of Washington
Discussants: Cristi Gleason, University of Iowa

LOCATION: MAUREPAS
TAXATION AND HOUSING
Organizer/Moderator: James Poterba, MIT and NBER
Presentations:
Federal Taxes, Geographic Incidence, and Inefficiencies in Location and Housing Consumption, David Albouy, University of Michigan and Andrew Hanson, Georgia State University
The Mortgage Interest Deduction and Its Impact on Homeownership Decisions, Christian Hilber, London School of Economics and Tracy Turner, Kansas State University
Discussants: Thomas Davidoff, University of British Columbia
Leah Brooks, Federal Reserve Board of Governors
Gary Engelhardt, Syracuse University

LOCATION: FRONTENAC
INCOME TAX PROVISIONS FOR LOW-INCOME PEOPLE: COMPLIANCE AND DESIGN ISSUES
Organizer: Janet McCubbin, U.S. Department of the Treasury
Moderator: Robert Weinberger, Aspen Institute
Presentations:
What More Can We Learn about EITC Noncompliance? Kara Leibel, Internal Revenue Service, Emily Lin and Janet McCubbin, U.S. Department of the Treasury
Taxpayer Response to the Earned Income Tax Credit: Evidence from the IRS National Research Program, Raj Chetty and John Friedman, Harvard University and NBER, and Kara Leibel and Alan Plumley, Internal Revenue Service and Emmanuel Saez, UC Berkeley
The Nontaxable Combat Pay Election and the Earned Income Tax Credit, Patricia Tong and Suzanne Gleason, U.S. Department of the Treasury
Understanding the Demand for High Cost Tax Advances, Brett Theodos, Jessica Compton and Eugene Steuerle, The Urban Institute and Karen Masken, Internal Revenue Service
Discussants: Naomi Feldman, Federal Reserve Board of Governors
Robert Weinberger, Aspen Institute

CONCURRENT SESSIONS  10:15 - 11:45 AM
LOCATION: CONDE
TAXES AND DISTRIBUTION
Organizer/Moderator: Alan Viard, American Enterprise Institute
Presentations:
Do Progressive Consumption Taxes Work at the Very Top of the Economic Spectrum?, Alan Viard, American Enterprise Institute
Distributional Effects of Federal Tax Expenditures in the Individual Income Tax, Eric Toder, The Urban Institute
A Revised Methodology for Distributing the Corporate Income Tax, Laura Power, Julie Anne Cronin, and Emily Lin, U.S. Department of the Treasury
Discussants: Rudy Santore, University of Tennessee
James Mackie, U.S. Department of the Treasury
James Nunns, The Urban Institute and The Tax Policy Center

LOCATION: FRONTEC
STATE SALES TAXES IN DECLINE
Organizer/Moderator: Donald Bruce, University of Tennessee
Presentations:
The Disappearing Sales Tax: The Impact of Base Breadth on Elasticity, Stability, and Recession Sensitivity Over Forty Years, John Mikesell, Indiana University
Cross-Border Shopping, Use Tax Compliance, and State Tax Collections: Evidence from eBay Transactions, James Alm, Tulane University and Mikhail Melnik, Niagara University
Sales Taxes and Electronic Commerce: Are There Employment Impacts?, Donald Bruce and William Fox, University of Tennessee
Discussants: David Mermiman, University of Illinois at Chicago
David Agrawal, University of Michigan

LOCATION: ORLEANS
TAX ANALYSIS USING U.S. ADMINISTRATIVE DATA
Organizer/Moderator: John Friedman, Harvard University and NBER
Presentations:
How Does the EITC Affect Educational Achievement?, Raj Chetty, Harvard University and John Friedman, Harvard University and NBER
Measuring the Response to the Saver’s Credit: Evidence from the Universe of U.S. Tax Returns, Shanthi Ramnath, U.S. Department of the Treasury
Taxes, Firms and the Real Economy, Danny Yagan, Harvard University
Discussant: Joel Slemrod, University of Michigan

LOCATION: ROSALIE
CORPORATE TAX REFORM
Organizer/Moderator: Daniel Shaviro, NYU School of Law
(Panel Discussion)
Panelists
Martin Sullivan, Tax Analysts
Peter Merrill, PricewaterhouseCoopers LLP
Rosanne Altshuler, Rutgers University

LOCATION: MAUREPAS
TARIFFS AND TAXES, FROM BEFORE THE CIVIL WAR TO THE NEW ERA
Organizer/Moderator: Joseph Thorndike, Tax Analysts
Presentations:
Revenue Response from a Tax Cut: The Walker Tariff of 1846, G. Thomas Woodward
To Incorporate or to Move? The Impact of Income Taxes on Firms’ Choice of Organizational Forms and Location, Li Liu, University of Oxford
Bachelor Taxes 1895-1939, Marjorie Komhauser, Arizona State University
Discussants: Thomas Hungerford, Congressional Research Service
Jane Gravelle, Congressional Research Service
Dennis Ventry, UC Davis School of Law

LOCATION: ST. CLAUDE
TAXING BAD THINGS
Organizer/Moderator: Seth Giertz, University of Nebraska-Lincoln
Presentations:
Genetic Modulation of the Effects of Tobacco Taxation on Use, Jason Fletcher, Yale University
The Effect of Cigarette Taxation on Prices: An Empirical Analysis Using Local Level Data, Ryan Sullivan, Naval Postgraduate School
Optimal Taxation and Junk Food, Firouz Gahvari, University of Illinois, and Harry Tsang, University of North Dakota
Discussants: Mehmet Tosun, University of Nevada-Reno
James Sallee, University of Chicago
LOCATION: ILE DE FRANCE 2-3
NOON - 1:30 PM LUNCHEON
SPEAKER: PETER DIAMOND, MIT, WINNER OF THE 2010 SVERIGES RIKSBANK PRIZE IN ECONOMIC SCIENCES IN MEMORY OF ALFRED NOBEL

CONCURRENT SESSION 1:45 – 3:15 PM
LOCATION: CONDE
TAXATION AND TOP WEALTH HOLDERS
Organizer/Moderator: Brian Raub, Internal Revenue Service
Presentations:
The Estate Tax and the Transfer of Wealth, Robert Avery and Kevin Moore, Federal Reserve Board of Governors, Daniel Grodzicki, Stanford University
Over the Top: How Estate Tax Returns Show That the Very Rich Are Different from You and Me, Jenny Wahl, Carleton College and Lisa Rosenmerkel, Internal Revenue Service
A New Look at the Income-Wealth Connection for America’s Wealthiest Decedents, Barry Johnson, Brian Raub, and Joseph Newcomb, Internal Revenue Service
Discussants: Jon Bakija, Williams College, Janet McCubbin, U.S. Department of the Treasury

LOCATION: FRONTENAC
THE CORPORATE TAX IN INTEGRATED ECONOMIES
Organizer/Moderator: Kimberly Clausing, Reed College
Presentations:
Measuring the Burden of the Corporate Income Tax under Imperfect Competition, Li Liu, University of Oxford and Rosanne Altshuler, Rutgers University
Investigating the Incidence of the Corporate Tax in a Global Economy, Kimberly Clausing, Reed College
The Rising Tax-Electivity of U.S. Corporate Residence, Daniel Shaviro, NYU School of Law
Discussants: William Gentry, Williams College; Joel Slemrod, University of Michigan; Dhammika Dharmapala, University of Illinois College of Law

LOCATION: MAUREPAS
STATE AND LOCAL FINANCE: POLICY AND PRACTICE IN THE GREAT RECESSION
Organizer: Robert Ebel, University of the District of Columbia
Moderator: Gary Cornia, Brigham Young University
Presentations:
What Happened and What’s Next, Robert Ebel, University of the District of Columbia, John Peterson, George Mason University, and Ha Vu, World Bank
A Day in the Life of a Revenue Estimator, Norton Francis, DC Office of the Chief Financial Officer, ORA
Budgeting and Pullback Management, Carolyn Bourdeaux, and W. Bartley Hildreth, Georgia State University
State Tax Administration: Seven Problems in Search of a Solution, Billy Hamilton, Hamilton Consulting
Discussant: Jim Landers, Indiana Legislative Services Agency

LOCATION: ROSALIE
RESPONSIVENESS OF LABOR SUPPLY TO INCENTIVES
Organizer/Moderator: Alexander Gelber, Univ. of Pennsylvania and NBER
Presentations:
Labor Supply Adjustment to Taxes, Alexander Gelber, Univ. of Pennsylvania and NBER
The Effect of State-Earned Income Tax Credits on Employment: Evidence from Two Midwestern States, Jennifer Tennant, Ithaca College
Women and the Social Security Earnings Test, Theodore Figinski, UC Irvine
Every Kind of People? Labor Supply Elasticities in Europe and the United States, Olivier Bargain, University College Dublin, Kristian Orsini, Catholic University of Leuven and Andreas Peichl, University of Cologne
Discussants: Dayanand Manoli, UCLA; Theodore Figinski, UC Irvine; Olivier Bargain, University College Dublin; Jennifer Tennant, Ithaca College

LOCATION: ST. CLAUDE
TOPICS IN PROPERTY TAXATION
Organizer: Daphne Kenyon, Lincoln Institute of Land Policy
Moderator: Leah Brooks, Federal Reserve Board of Governors
Presentations:
Taxable Property Values: Exploring the Feasibility of a Survey, Brian Zamperini, Peter Schilling and Melissa Braybrooks, U.S. Census Bureau
Analysis of Detroit Property Tax Revenue Options, Gary Sands, Wayne State University and Mark Skidmore, Michigan State University
Property Tax Reform in Indiana: Equity and Cost Considerations, Olha Krupa, Indiana University
Reducing Errors in Property Tax Assessments Through a Formal Appeal Process, William Doerner and Keith Ilianfeldt, Florida State University
Discussants: Justin Ross, Indiana University; Daphne Kenyon, Lincoln Institute of Land Policy

LOCATION: ORLEANS
GRADUATE STUDENT SESSION
Organizer/Moderator: Andrew Hanson, Georgia State University
Presentations:
The Impact of Personal Income Tax Rates on the Employment Decisions of Small Businesses, Katie Sobczyk Player, Clemson University
Earnings Mobility in the United States: A Cause of Increasing Inequality, David Splinter, Rice University
An Empirical Analysis of Tax Competition: The Case of Capital Taxation in Japan, Atsushi Kawamoto, Syracuse University
Depreciation Deductions and Corporate Investment: Evidence from the Corporate Alternative Minimum Tax, Jongsang Park, University of Michigan
Discussants: Donald Bruce, University of Tennessee; James Alm, Tulane University; Timothy Goodspeed, CUNY, Hunter College; David Wildasin, University of Kentucky

GENERAL SESSION 3:30 – 5:00 PM
LOCATION: ILE DE FRANCE 1
GENERAL SESSION IN HONOR OF ALAN AUERBACH, 2011 HOLLAND AWARD RECIPIENT
Organizers: Rosanne Altshuler, Rutgers University and James Hines, University of Michigan
Moderator: Dhammika Dharmapala, University of Illinois College of Law
Presentations:
Rosanne Altshuler, Rutgers University; William Gale, Brookings Institution; James Hines, University of Michigan; Laurence Kotlikoff, Boston University; James Poterba, MIT and NBER

LOCATION: HENRI
RECEPTION 5:15 – 6:30 PM
In Honor of Alan Auerbach, 2011 Holland Award Recipient

CONCURRENT SESSIONS 8:30 – 10:00 AM
LOCATION: ST. CLAUDE
TAX AMNESTY IN THE AMERICAN STATES
Organizer/Moderator: Justin Ross, Indiana University
Presentations:
Are State Tax Amnesty Programs Associated with Financial Reporting Irregularities?, Jaron Wilde and Nathan Sharp, Texas A&M University, Neal Buckwalter, Indiana University and David Wood, Brigham Young University
The Changing Structure and Yield of Amnesties in the Great Recession, John Mikesell and Justin Ross, Indiana University
Effects of Amnesty Characteristics on Tax Revenue: Evidences from the U.S. States, Hari Luitel, Algoma University and Mehmet Tosun, University of Nevada-Reno
Strategic Delinquency in State Tax Amnesty Programs, Justin Ross, and Neal Buckwalter, Indiana University
Discussants: Ranjana Madhusudhan, NJ Department of Treasury; Dervil Duncan, Indiana University

LOCATION: ST. CLAUDE
TOPICS IN PROPERTY TAXATION
Organizer: Daphne Kenyon, Lincoln Institute of Land Policy
Moderator: Leah Brooks, Federal Reserve Board of Governors
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Organizer/Moderator: Andrew Hanson, Georgia State University
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An Empirical Analysis of Tax Competition: The Case of Capital Taxation in Japan, Atsushi Kawamoto, Syracuse University
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Discussants: Donald Bruce, University of Tennessee; James Alm, Tulane University; Timothy Goodspeed, CUNY, Hunter College; David Wildasin, University of Kentucky

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LOCATION: ILE DE FRANCE 1
GENERAL SESSION IN HONOR OF ALAN AUERBACH, 2011 HOLLAND AWARD RECIPIENT
Organizers: Rosanne Altshuler, Rutgers University and James Hines, University of Michigan
Moderator: Dhammika Dharmapala, University of Illinois College of Law
Presentations:
Rosanne Altshuler, Rutgers University; William Gale, Brookings Institution; James Hines, University of Michigan; Laurence Kotlikoff, Boston University; James Poterba, MIT and NBER

LOCATION: HENRI
RECEPTION 5:15 – 6:30 PM
In Honor of Alan Auerbach, 2011 Holland Award Recipient

CONCURRENT SESSIONS 8:30 – 10:00 AM
LOCATION: ST. CLAUDE
TAX AMNESTY IN THE AMERICAN STATES
Organizer/Moderator: Justin Ross, Indiana University
Presentations:
Are State Tax Amnesty Programs Associated with Financial Reporting Irregularities?, Jaron Wilde and Nathan Sharp, Texas A&M University, Neal Buckwalter, Indiana University and David Wood, Brigham Young University
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Effects of Amnesty Characteristics on Tax Revenue: Evidences from the U.S. States, Hari Luitel, Algoma University and Mehmet Tosun, University of Nevada-Reno
Strategic Delinquency in State Tax Amnesty Programs, Justin Ross, and Neal Buckwalter, Indiana University
Discussants: Ranjana Madhusudhan, NJ Department of Treasury; Dervil Duncan, Indiana University
LOCATION: FRONTECNAC
LOCAL POLICY, PUBLIC SERVICES, AND LAND VALUES
Organizer/Moderator: David Albouy, University of Michigan
Presentations:
Development Impact Fees and the Value of Land, Gregory Burge, University of Oklahoma
Metropolitan Land Values and Housing Productivity, David Albouy, University of Michigan, Gabe Ehrlich, University of Michigan
Tax Increment Financing, Spillovers, and School District Revenue, Jennifer Bossard, Doane College and John Anderson, University of Nebraska
Discussants: Therese McGuire, Northwestern University
Leah Brooks, Federal Reserve Board of Governors
Ilyana Kuziemko, Princeton University

LOCATION: ORLEANS
COORDINATION OF TAX AND TRANSFER SYSTEMS
Organizer: Janet Holtzblatt, Congressional Budget Office
Moderator: Robert Weinberger, Aspen Institute
Presentations:
Marginal Tax Rates Under the Tax and Transfer Systems, Shannon Mok, Congressional Budget Office
Alternative Methods of Providing the EITC in Real Time, Deena Ackerman, U.S. Department of the Treasury, Janet Holtzblatt, Congressional Budget Office
Promoting College Affordability: A Study of the American Opportunity Tax Credit and the Federal Pell Grant Program, Deena Ackerman, Andrew Beshadker, Julie Anne Cronin and Nicholas Turner, U.S. Department of the Treasury
Discussants: Jonathan Forman, University of Oklahoma
Elaine Maag, The Urban Institute and The Tax Policy Center

LOCATION: MAUREPAS
RECENT ATTEMPTS AT STATE TAX REFORM
Organizer/Moderator: Mark Ibele, Assembly Committee on Budget, State of California
Presentations:
Georgia's Tax Reform: Process, Recommendations, and Analysis, David Sjoquist, Georgia State University
Tax Reform Efforts in California During a Budget Crisis, Mark Ibele, Assembly Committee on Budget, State of California
A National Perspective on State Tax Reform, Harley Duncan, KPMG
Tax Reforms' Commissions as a Precursor to Major Structural Reforms: California Examples, Steven Shefrin, Tulane University
Discussant: Kim Rueben, The Urban Institute and The Tax Policy Center

LOCATION: CONDE
EVIDENCE ON SOCIAL INSURANCE AND POLICIES TO ENCOURAGE PRIVATE INSURANCE COVERAGE
Organizer/Moderator: Gopi Goda, Stanford University
Presentations:
The Role of Medical Expenditure Risk in Disability Insurance and Labor Supply over the Life Cycle, Seonghoon Kim, Ohio State University
Quantitative Analysis of Health Insurance Reform: Separating Community Rating from Income Redistribution, Svetlana Paschenko, Uppsala University, Ponjojo (Poe) Parapakkarm, University of Macau
Can the Government Incentivize the Purchase of Private Long-Term Care Insurance? Evidence from the Long-Term Care Partnership Program, Nadia Greenhalgh-Stanley, Kent State University
Discussants: Dayanand Manoli, UCLA
Jonathan Kolstad, University of Pennsylvania
Gopi Goda, Stanford University

LOCATION: ROSALIE
HOW DO PEOPLE ADAPT TO ECONOMIC SHOCKS? EVIDENCE FROM TAX RETURN DATA
Organizer/Moderator: Pamela Moomau, Joint Committee on Taxation
Presentations:
How Income Changes During Unemployment: Evidence from Tax Return Data, Laura Kawano, U.S. Department of the Treasury and Sara LaLumia, Williams College
The Transition to Self Employment: The Role of Taxes and Trade Shocks, Shushanik Hakobyan, Middlebury College and David Joulaiaian, U.S. Department of the Treasury
Using Differences in Knowledge Across Neighborhoods to Uncover the Impacts of the EITC on Earnings, Raj Chetty and John Friedman, Harvard University and Emmanuel Saez, UC Berkeley
Discussants: James Cilke, Joint Committee on Taxation; John Diamond, Rice University; Nicholas Bull, Joint Committee on Taxation

LOCATION: ST. CLAUDE
FEDERAL INFLUENCE ON STATE TAXATION: DESCRIPTION AND PRESCRIPTION
Organizer: Brian Galle, Boston College
Moderator: Darien Shanske, UC, Hastings College of Law
Presentations:
Bribing the States to Tax Food, Kirk Stark, UCLA School of Law
An Argument for Privileging the Local Property Tax Under the Federal Income Tax, Darien Shanske, UC, Hastings College of Law
The Way Forward for State Taxation of E-Commerce, David Gamage, UC Berkeley
Discussants: David Agrawal, University of Michigan; David Sjoquist, Georgia State University; Kirk Stark, UCLA School of Law

LOCATION: FRONTECNAC
HEALTH POLICY
Organizer/Moderator: Amanda Kowalski, Yale University
Presentations:
The Doctor Might See You Now: The Supply Side Effects of Public Health Insurance Expansions, Craig Garthwait, Northwestern University
Why Don't Retirees Insure Against Long-Term Care Expenses?, Jeffrey Brown, University of Illinois Urbana-Champaign, Gopi Goda, Stanford University, and Kathleen McGarry, UCLA
Individually Mandated Health Insurance and the Labor Market: Evidence from the Massachusetts Health Reform, Jonathan Kolstad, University of Pennsylvania and Amanda Kowalski, Yale University
Income Shocks and the Demand for Health Care: Evidence from the 2008 Stimulus Payments, Tal Gross, Columbia University and Jeremy Tobacman, University of Pennsylvania
Discussants: Tal Gross, Columbia University; John Friedman, Harvard University and NBER

LOCATION: MAUREPAS
ACCOUNTING RESEARCH ON CORPORATE TAXATION
Organizer: Michelle Hanlon, MIT
Moderator: Stacie LaPlante, University of Georgia
Presentations:
What Do Firms Do When Dividend Tax Rates Change? An Examination of Alternative Payout Responses to Dividend Tax Rate Changes, Michelle Hanlon, MIT and Jeffrey Hoopes, University of Michigan
Does Financial Constraint Affect Shareholder Taxes and the Cost of Equity Capital?, Chongyang Chen, Zhonglan Dai and Harold Zhang, University of Texas at Dallas and Douglas Shackelford, University of North Carolina
Policymaker Scrutiny and Its Association with Tax Law Compliance under the American Jobs Creation Act of 2004, Jian Cao, Roy Clemens, Florida Atlantic University, Yunhao Chen, Florida International University, and Michael R. Kinney, Texas A&M University
The Effect of Book-Tax Conformity on Tax and Financial Reporting Aggressiveness: A Longitudinal Study, Debra Saltbador, Virginia Tech and Valeria Vendrzyk, University of Richmond
Discussants: Jesse Edgerton, Federal Reserve Board of Governors; Terry Shevlin, University of Washington
LOCATION: ROSALIE
PUBLIC POLICY TOWARDS HOUSING
Organizer/Moderator: Molly Sherlock, Congressional Research Service
Presentations:
The Impact of Housing Vouchers on Mobility and Neighborhood Attributes, Michael Eriksen, University of Georgia and Amanda Ross, West Virginia University
Do Increases in Subsidized Housing Reduce the Incidence of Homelessness? Evidence from the Low-Income Housing Tax Credit, Osborne Jackson, Northeastern University and Laura Kawano, U.S. Department of the Treasury
The Incidence of the First-Time Home Buyer Tax Credit, Adam Cole, U.S. Department of the Treasury and Michael Lovenheim, Cornell University
Discussants: Gregory Burge, University of Oklahoma
John Anderson, University of Nebraska

LOCATION: CONDE
THEORY AND PRACTICE OF REDISTRIBUTIVE TAXATION
Organizer/Moderator: Matthew Murray, University of Tennessee
Presentations:
Optimal Taxation with Rent-Seeking, Casey Rothschild, Middlebury College and Florian Scheuer, Stanford University
Optimal Taxation When Agents Have Other-Regarding Preferences, Matthew Murray and Rudy Santore, University of Tennessee
Discussants: David Wildasin, University of Kentucky; Alan Viard, American Enterprise Institute; Seth Giertz, University of Nebraska-Lincoln

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