

FEBRUARY 2007

## PRESIDENTS MESSAGE

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This is my first "President's Message" in the *NTA Network*. I am honored to serve as your president! Although more than two months have passed, I am still basking in the glow of our Annual Conference, held in Boston in November. George Plesko and Bill Gentry put together a terrific program. Many members told me in the days and weeks following the conference how interesting and useful they found the sessions and the remarks of featured speakers Larry Summers, Michael Dukakis, and Jeanne Shaheen. Thanks to all who contributed to the event's success and who made the trek to Beantown.

We have much to look forward to in 2007. Plans are shaping up for our two traditional events in May, the 37th Spring Symposium (May 17th and May 18th) and our fifth State and Local Session (May 18th). As usual, both events will be held in Washington, DC. My thanks to two long-time active NTA members for volunteering to organize the programs of these events. Tom Woodward, of the Congressional Budget Office, is the Symposium's program chair. LeAnn Luna, of the University of Tennessee, is chairing the half-day State and Local Session. You can register at a discount for the two-event package, or for each event separately.

We will post the agendas for both events on the NTA Web site ([www.ntanet.org](http://www.ntanet.org)) as soon as they are set. If you are interested in being part of the program, please contact Tom ([tomw@cbo.gov](mailto:tomw@cbo.gov)) or LeAnn ([leann@utk.edu](mailto:leann@utk.edu)) directly.

**Please mark your calendar for something you will not want to miss—the Association's 100th Anniversary Annual Tax Conference!** The Conference will be held from November 15th through November 17th in Columbus, Ohio, where the Association's First Conference was held, in 1907. We are planning a gala celebration fitting for the 100th anniversary of the nation's premier organization in the field of public finance and taxation. My thanks to Don Bruce, of the University of Tennessee, and to Mehmet Tosun, of the University of Nevada-Reno, for agreeing to organize the conference. Don will be in charge of organizing the conference sessions, while Mehmet will chair the committee organizing matters pertaining to the 100th anniversary

celebration. Thanks is also due to Joe Thorndike, of Tax Analysts and Advocates, and Ajay Mehrotra, of Indiana University's School of Law, who are co-authoring an article on the history of the Association, to be released at the Conference.

I also appreciate very much the scores of NTA members who have volunteered to help organize the Celebration. Many of you have already come forward with great ideas for how we can celebrate. Any of you with further ideas—please forward them to Mehmet at [tosun@unr.edu](mailto:tosun@unr.edu)



NTA President Robert Tannenwald, Vice Presidents Ranjana Madhusudhan and James Poterba

*Robert Tannenwald*

## Richard M. Bird Awarded 2006 Daniel M. Holland Medal

Professor Richard M. Bird of the University of Toronto was awarded the medal at the 99<sup>th</sup> Annual Conference on Taxation for his lifetime of contributions to urban public finance, fiscal federalism, and development economics. He is especially well-known for approaching these issues from the perspective of respecting existing institutional frameworks. In 1993 the National Tax Association determined to honor MIT Professor Daniel M. Holland, for his knowledge and leadership in public finance economics. Among many of Professor Holland's accomplishments to further the work of the National Tax Association was his tenure as the Editor of the *National Tax Journal* (NTJ) between 1966-1991, when the NTJ became firmly established as the top-tier peer-review journal that it remains today. This honor—the Daniel M. Holland Medal—was instituted in 1993 to recognize those who have made outstanding lifetime contributions to the study and practice of public finance.

The list of those who have received the Medal attest its prestige: Carl M. Shoup, Richard Musgrave, George F. Break, Richard Goode, C. Lowell Harris, Oliver Oldman, John F. Due, Arnold C. Harberger, Wallace E. Oates, Martin Feldstein, Charles E. McLure, and Roy Bahl.



## Gary Cornia Wins Steven D. Gold Award Winner

The Steven D. Gold Award is given annually by the National Tax Association, the Association for Public Policy Analysis and Management (APPAM), and the National Conference of State Legislatures (NCSL). The award is presented by one of the organizations each year. NTA presented the first Gold Award in 1997. In 2006 NTA selected Gary C. Cornia, Stewart Grow Professor of Public Management, Romney Institute of Management, Brigham Young University to receive this honor.

The award honors professionals who have made significant contributions to state and local fiscal policy and whose work reflects Steve Gold's remarkable ability to span the interests of scholars, practitioners, policymakers, and advocates with integrity and evenhandedness. Steve Gold had an exemplary career as an analyst of state fiscal issues. After many years at NCSL, he became director of the Center for the Study of the States at the Rockefeller Institute, State University of New York Albany, and co-director of the Urban Institute's New Federalism Project.

Past recipients of the Steven Gold Award winners are: John Shannon, Victor Vernon, Iris Lav, Robert Greenstein, Robert Ebel, Robert Keaton, Helen Ladd, William Fox, David Crotts and Robert Strauss.



## 2006 Dissertation Winner

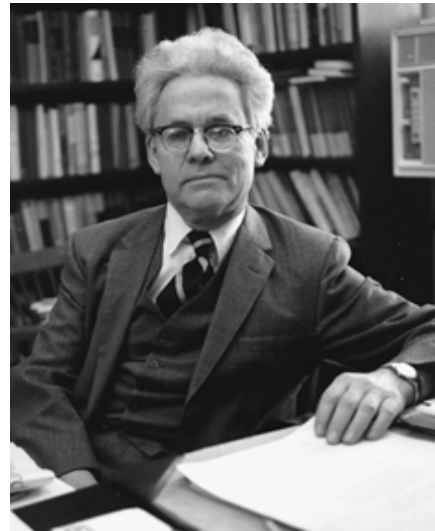
Congratulations to the NTA Dissertation Award winners. The awards were announced at the 99th Annual Conference on Taxation in Boston. The winner of the 2006 prize was Arturo Ramirez Verdugo from MIT whose dissertation was entitled: *Essays on the Real and Financial Allocation of Capital*. He is currently at Protego Public Finance in Mexico. The First Runner-up was Francesca Mazzolari from the University of California at San Diego. Her dissertation was entitled: *Essays on Immigration and Welfare*. She is now at the University of California, Irvine.

NTA is very appreciative of the efforts of Harvey Rosen who led the team of reviewers for 2006.



NTA 2006 Dissertation winner Arturo Ramirez Verdugo with James Poterba

*J. Fred Giertz*



## Richard A. Musgrave 1910-2007

The Association mourns the passing of Richard A. Musgrave on January 15. A giant in the field of public finance for several decades, Professor Musgrave had a close association with NTA. He received the Daniel M. Holland Medal in 1994. He was made an honorary member of the Association in 1993; and the Richard Musgrave Prize is presented each year to the author or authors of the outstanding article in the *National Tax Journal*.

Like several economists in the field of public economics, I was lucky enough to take Professor Musgrave's public finance course in graduate school in - well, many, many years ago. I did not do particularly well in the course. Yet, he, more than any other teacher I have ever had, inspired me to become an applied specialist in public finance. He cared deeply about normative principles on both the tax and spending side of the ledger. His lectures, textbooks, and articles were so clear and well organized. He had such a rare talent for crystallizing the essence of complex issues. And, he always found the time and patience to answer the questions of students after class, even the slow ones like me. We all cannot be as brilliant as was Professor Musgrave. But, may we all have the dedication, empathy, and concern about society that he exhibited throughout his long, productive life. We will all miss him sorely. Our thoughts and prayers go out to his children and to his widow, Peggy, herself a distinguished economist in the field of public economics and a longtime friend of the Association.

*Robert Tannenwald*

## Recent Writings in Tax Policy: Tax Reform

If you or your organization have a recent publication (on any tax-related topic) that you would like to share with the NTA membership, please send the cite and/or link to [NATLTAX@aol.com](mailto:NATLTAX@aol.com) or Pamela.Moomau@mail.house.gov

### Federal Taxation

<http://www.taxpolicycenter.org/publications/template.cfm?PubID=9986>

Leonard E. Burman, Greg Leiserson, William G. Gale, Jeff Rohaly, *Options to Fix the AMT*, Tax Policy Center, January 19, 2007.

<http://www.cbo.gov/showdoc.cfm?index=7698&sequence=0>

Congressional Budget Office, *Background Paper: Computing Effective Tax Rates on Capital Income*, December 2006.

<http://www.cbo.gov/showdoc.cfm?index=7695&sequence=0>

\_\_\_\_\_, *Nonprofit Hospitals and the Provision of Community Benefits*, December 2006.

<http://www.cbo.gov/showdoc.cfm?index=7676&sequence=0>

\_\_\_\_\_, *Background Paper: Projecting Labor Force Participation and Earnings in CBO's Long-Term Microsimulation Model*, October 2006.

[http://apps.crs.gov/cli/cli.aspx?](http://apps.crs.gov/cli/cli.aspx?PRDS_CLI_ITEM_ID=571&from=3&fromId=21)

[PRDS\\_CLI\\_ITEM\\_ID=571&from=3&fromId=21](http://apps.crs.gov/cli/cli.aspx?PRDS_CLI_ITEM_ID=571&from=3&fromId=21)

Jane G. Gravelle, *Using Business Tax Cuts to Stimulate the Economy*, Congressional Research Service, RL31134, January 23, 2007.

[http://www.aei.org/publications/pubID.25278.filter.economic/pub\\_detail.asp](http://www.aei.org/publications/pubID.25278.filter.economic/pub_detail.asp)

R. Glenn Hubbard, John F. Cogan, Daniel P. Kessler, *Evaluating Effects of Tax Preferences on Health Care Spending and Federal Revenues*, NBER Working Paper No. 12733, December 2006.

[http://apps.crs.gov/cli/cli.aspx?](http://apps.crs.gov/cli/cli.aspx?PRDS_CLI_ITEM_ID=2165&from=3&fromId=21)

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Steven Maguire, *Federal Deductibility of State and Local Taxes*, Congressional Research Service, RL32781, December 29, 2006.

[www.house.gov/jct/x-53-06.pdf](http://www.house.gov/jct/x-53-06.pdf)

Joint Committee on Taxation, *Macroeconomic Analysis of a Proposal to Broaden the Individual Income Tax Base and Lower Individual Income Tax Rates*, JCX-53-06, December 14, 2006.

[www.house.gov/jct/x-52-06.pdf](http://www.house.gov/jct/x-52-06.pdf)

\_\_\_\_\_, *Background Information about the Dynamic Stochastic General Equilibrium Model Used by the Staff of the Joint Committee on Taxation in the Macroeconomic Analysis of Tax Policy*, JCX-52-06, December 14, 2006.

### State and Local Fiscal Policy

<http://www.bos.frb.org/economic/wp/wpchrono.htm>

Katherine Bradbury and Bo Zhao, *Measuring Disparities in Non-School Costs and Revenue Capacity among Massachusetts Cities and Towns*, Federal Reserve Bank of Boston, working paper 06-19, December 20, 2006.

[http://www.taxpolicycenter.org/publications/template.cfm?](http://www.taxpolicycenter.org/publications/template.cfm?PubID=9972)

[PubID=9972](http://www.taxpolicycenter.org/publications/template.cfm?PubID=9972)

Yesim Yilmaz, Sonya Hoo, Matthew Nagowski, Kim Rueben, Robert Tannenwald, *Fiscal Disparities Across States, FY 2002*, Tax Policy Center, January 2, 2007.

Pam Moomau

## A Primer on the Tax Gap

The term “tax gap” has been used repeatedly by pundits and policy makers. Our aim with this article is to provide public finance professionals with a basic understanding of the various aspects of the tax gap so these professionals can help shape and guide future debate on this subject.

### Defining the Tax Gap

The federal “tax gap” is defined for a given tax year as the difference between the amount of tax owed by taxpayers under the Tax Code and the amount that is actually paid to the federal Treasury in a timely manner. In principle, the tax gap covers all taxpayers and all taxes. In practice, however, the Internal Revenue Service does not yet have estimates of all components of the tax gap for a few taxes.

The Internal Revenue Service limits its estimates of the tax gap to tax due on legal-sector activity only. That is, taxes that may be due on income from activities such as illegal gambling, prostitution, and drug dealing are not included in the estimates of the tax gap. The primary rationale for this exclusion is that the overriding government interest in these areas is not in eliminating the tax gap that might be associated with illegal activities, but rather to eliminate the activity itself. A secondary (though more practical) rationale is that it would be extraordinarily difficult to estimate the amount of taxable income from these illegal activities, net of deductible expenses associated with earning that income.

The tax gap is not synonymous with the so-called “underground economy,” though there is some overlap. The underground economy is made up of activities that are not very visible to tax and other government authorities. Some of these activities are legal-sector and some are illegal-sector activities. As noted above, illegal-sector income is not included in estimates of the tax gap. While some of the tax gap arises from legal-sector income generated by underground economy participants, some of it arises from noncompliance that is completely unrelated to the underground economy – such as claiming the wrong filing status or overstating exemptions or tax credits. So, while there is substantial overlap between the tax gap and the underground economy, it is best to maintain the distinction between these two concepts.

### Components of the Tax Gap

The Internal Revenue Service classifies every dollar of the tax gap into one of three mutually exclusive categories.

These are:

- **Nonfiling gap** – the tax not paid on time associated with returns that are filed after the due date (with extension) or not filed at all. Any withholding (or other timely payments) paid on behalf of the taxpayer is netted out in computing estimates of the nonfiling gap.

- **Underreporting gap** – the additional tax due on timely filed returns arising from the misreporting of tax liability on those returns (compared to the true liability owed under the Tax Code).
- **Underpayment gap** – the tax that is reported on timely filed returns, but that is not paid on time.

These three components are depicted in the chart displayed on the next page, called the Tax Gap Map. From the Map it is apparent that for Tax Year 2001 (the most recent year for which estimates are available) underreporting accounts for over 80 percent of the \$345 billion gross tax gap, while nonfiling and underpayment each account for less than 10 percent of the total gross tax gap.

The Map also indicates that the largest portion of the tax gap is attributable to the individual income tax, primarily because it is the federal government’s largest source of revenue. The biggest contributor to the individual income tax gap is underreported business income from sole proprietors or business owners, farmers filing Schedule F, and recipients of rental or royalty income. This is due largely to the fact that this income is much less “visible” to the IRS through third-party information reporting or withholding, as other types of income are.

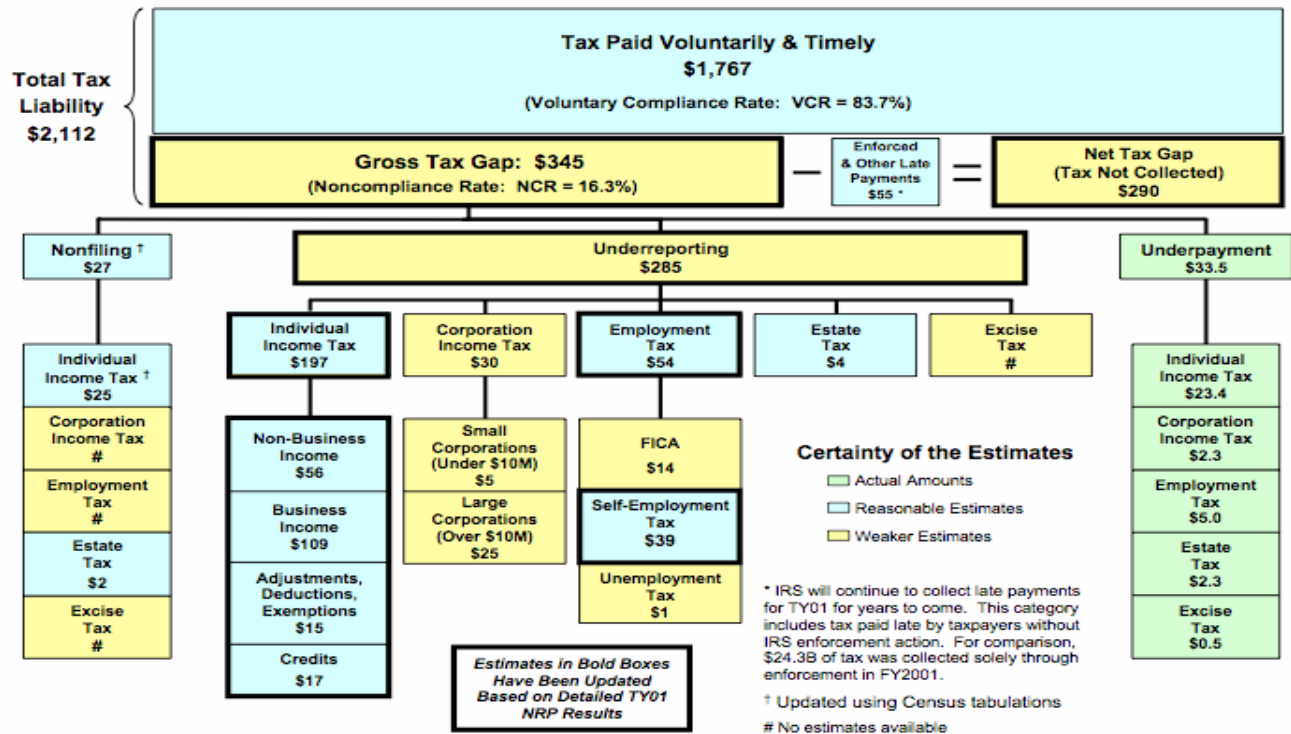
The Tax Gap Map organizes estimates of the various components of the tax gap where these estimates exist. It also shows that an estimated \$55 billion will be collected through enforcement actions taken by the Internal Revenue Service, or via other late payments, leaving a net tax gap of \$290 billion for Tax Year 2001. Finally, the Tax Gap Map provides an indication of the strength of the estimates. Green shading indicates that the figures are generated from internal accounting data and can be considered very solid. Blue shading indicates that the estimates were generated from relatively recent studies and so can be considered quite reasonable estimates. The yellow shading indicates that the estimates are based on older data, with results projected to Tax Year 2001 assuming constant compliance behavior. These estimates are clearly weaker than the others.

### Estimating the Tax Gap

The elements of the Tax Gap are estimated separately, with the various components combined on the Tax Gap Map. As noted above, the underpayment gap is estimated directly from IRS accounting data.

Nonfiling gap estimates have been derived for the individual income tax and the estate tax. In both case, the estimates result from comparing estimates of the population required to file a return developed from a non-tax data set (such as the Current Population Survey) with corresponding figures derived from tax data. The estimate of overall tax liability associated with late filers and nonfilers is then reduced by the amount of tax withheld or otherwise paid in advance of a return being filed to get an estimate of the nonfiling gap.

**TAX GAP MAP for Tax Year 2001 (in \$ Billions)**



Underreporting gap estimates generally are derived from thorough analyses (including audits) of randomly selected returns to gauge the extent of misreporting and to translate it into forgone tax receipts. For Tax Year 2001, the Internal Revenue Service undertook a reporting compliance study of 46,000 randomly selected individual income tax returns. Examinations started in October 2002 and continued through September 2004. Comprehensive tax gap estimates were produced from these data in February 2006, illustrating the substantial time required to develop these sorts of estimates.

The Internal Revenue Service is currently undertaking a reporting compliance study of S-Corporations (the first study of these entities in almost 20 years). This study encompasses 5,000 returns filed in Tax Year 2003 and 2004. Since the income and expense items for S-Corporations flow through to the owners, this study will help refine the tax gap estimates for the individual income tax.

Future Plans

Estimates of the Tax Gap will always lag estimates of tax receipts and other important items. In large part, this is because noncompliance can be assessed only some time after the tax period has ended. However, a robust research agenda for the IRS can help provide improved estimates and also lead to more regular updates of the tax gap. In principle, these steps can lead to improved decision-making within the IRS and by oversight bodies.

**Mark J. Mazur and Alan J. Plumley**  
Internal Revenue Service

## Announcements

### NTA Member Appointments

Rich Levin - Director of the Ohio Department of Taxation

Peter Orszag - Director of the Congressional Budget Office

### Job Openings

#### Senior Fellow/Senior Analyst, State Fiscal Policy, Center on Budget and Policy Priorities, Washington, D.C.

The Center on Budget and Policy Priorities is a non-profit organization that conducts research and analysis on a range of public policy issues with special emphasis on issues affecting low-income Americans, seeks a senior analyst/senior fellow for its State Fiscal Project to be a catalyst for tax and budget reform at the state level.

The analyst/fellow will play a leading role in all aspects of the State Fiscal Project's work, including research and policy analysis on tax and budget issues, technical assistance and training for state-based policy organizations, providing advice to public officials, and other areas of work. The State Fiscal Project is one of the two largest divisions at the Center and includes several nationally recognized experts in the field.

The individual will have the opportunity to conduct in-depth research and promote policy changes in emerging areas of importance for state fiscal policy, potentially including budget transparency and accountability, business taxation, education finance, tax and expenditure limitations, revenue adequacy, fiscal federalism, and tax and budget policies that address income inequality.

In addition, the individual will collaborate with a growing, dynamic network of state-level policy organizations that are seeking to change the terms of the debate on state budget and tax issues and to achieve policy change. Organizations in this network, known as the State Fiscal Analysis Initiative, are operating or under intensive development in 37 states and future expansions are planned. The Center coordinates this network.

The position involves public speaking, testimony in state legislatures, interaction with the news media, and cooperative work with other state and national organizations.

Candidates should have:

- Extensive experience analyzing fiscal issues at the state or federal level as legislative staff, executive-branch staff, and/or independent researcher or advocate;
- a relevant graduate degree;
- excellent quantitative, analytic, and communication skills;
- demonstrated skill/experience in developing strategies to affect public policy debates and decisions; and
- an ability to consider complex budget and tax issues and explain those issues for broader audiences.

Salary: Commensurate with experience, excellent benefits, including two health insurance options, life and long-term disability

vacation, sick leave, and holiday schedules.

Location: If the best-qualified candidate is not able to relocate to the Washington, DC area, the Center may consider the possibility of this employee working from a remote location.

Location: If the best-qualified candidate is not able to relocate to the Washington, DC area, the Center may consider the possibility of this employee working from a remote location.

To apply, send a resume and cover letter to [marshall@cbpp.org](mailto:marshall@cbpp.org)  
Information may also be sent to:

State Fiscal Project Search  
Center on Budget and Policy Priorities  
820 First Street, NE - Suite 510  
Washington, D.C. 20002

Resumes will be accepted until the position is filled.

#### Executive Director, New Mexico Tax Research Institute, Albuquerque, NM

The primary goal of the NMTRI is to be a continuing source of objective research and accurate and unbiased information about tax and fiscal policy in New Mexico.

The Institute has been in existence for four years. The Executive Director provides day-to day management of its programs of research and education, and directs membership development and administrative management. No similar organization exists in New Mexico.

The Executive Director reports to a 30-member Board of Directors and a 12-member Executive Committee. The Executive Director will also select and supervise professional and support staff. The Executive Director will conduct research in tax policy; maintain communications with state agency staff and legislative staff; make presentations to the public and to legislators and other policymakers. The Executive Director will also communicate with the membership of the Institute, the media and the public at large. The Executive Director will also carry out development and other related activities to secure future funding of the operations of the Institute.

A bachelor's degree in a discipline useful in such an organization is a minimum qualification; an advanced degree would be advantageous. At least 5 years experience and expertise in state tax policy and other experience directly relevant to the activities of the Executive Director are required. Compensation and benefits will be commensurate with qualifications.

#### **To Apply:**

Send resume, letter of intent explaining your interest in the position and the experience you believe qualifies you for the position, salary history, and names, addresses and phone numbers of three professional references to the New Mexico Tax Research Institute, P.O. Box 91657, Albuquerque, NM 87199. You may also submit your information by eMail to Chair, NMTRI Search Committee at [jimeads@nmtri.org](mailto:jimeads@nmtri.org).

**CONFERENCES****National Tax Association 37<sup>th</sup> Spring Symposium and 5<sup>th</sup> State and Local Program**

Mark your calendars for these events, to be held May 17-18, 2007 at the Holiday Inn Capitol, 550 C Street, SW Washington, DC 20024. The hotel rate is \$199 per night.. Watch for more notices as the program is finalized.

**12<sup>th</sup> International Wealth Transfer Practice Conference****Civil and Common Law Planning for the Multinational Family****5-6 March 2007****London, England**

At this annual IBA Conference, experts from all over the world will address panel topics from the perspective of their respective jurisdictions followed by an interactive panel discussion. This specialised Conference will appeal to international trust, tax and private client lawyers and in-house counsel working for trust companies and banks.

View the program and register [ONLINE NOW!](#)

**CALL FOR PAPERS PRESENTATIONS AND PANELS****ABFM****Association for Budgeting and Financial Management****19th Annual Conference****October 25 - 27, 2007****Washington, DC**

The conference committee invites proposals for panels, papers, and presentations for the 2007 ABFM conference. Potential topics include, but are not limited to:

Budget theory	Capital and debt management
Tax & revenue policy	Public accounting & accountability
Budget process	Financial technology
Intergovernmental finance	Education finance
Performance budgeting	Managing finance departments
Financial markets	Municipal securities
Current & future challenges in budgeting and financial management at all levels of government and internationally	

For full consideration, please submit proposals by **April 1, 2007**. Proposals should describe the panel, paper, or presentation and be no more than 500 words. Also include the name of all participants or authors, addresses (including email), and phone numbers. Proposals may be submitted by mail, email, or fax.

Also visit our Web site for more information about the conference as it becomes available: <http://www.abfm.org>.

Please send all correspondence to:

Professor Rebecca Hendrick,  
Public Administration (M/C 278),  
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## WELCOME NEW MEMBERS - WINTER 2007

*Allie, Emile*, Department of Finance, Ottawa, ON, Canada  
*Baughman, Reagan*, University of New Hampshire, Durham, NH  
*Braconi, Frank*, New York City Office of Comptroller, New York, NY  
*Bradbury, Katharine*, Federal Reserve Bank of Boston, Boston, MA  
*Carasso, Adam*, The Urban Institute, Washington, DC  
*Cascio, Elizabeth*, Dartmouth College, Hanover, NH  
*Chamberlin, Stacey*, DCI Group, Washington, DC  
*Chancy, Margaret*, Washington University, St Louis, MO  
*Chu, Michelle*, SOI, Internal Revenue Service, Washington, DC  
*Dean, Steven*, Brooklyn Law School, Brooklyn, NY  
*Decker, Michael*, Securities Industry and Financial Markets Association, Washington, DC  
*Eberhartinger, Eva*, Vienna University of Economics & Business Administration, Austria  
*Eberts, Randall*, W.E. Upjohn Institute for Employment Research, Kalamazoo, MI  
*Enrich, Peter*, Northeastern University School of Law, Boston, MA  
*Felgran, Steven*, KPMG, Boston, MA  
*Fletcher, Jason*, Yale School of Public Health, New Haven, CT  
*Foertsch, Tracy*, The Heritage Foundation, Washington, DC  
*Foley, Fritz*, Harvard Business School, Cambridge, MA  
*Frey, Kenneth*, Ohio Department of Taxation, Columbus, OH  
*Gangi, Martha*, SOI, Internal Revenue Service, Washington, DC  
*Gordon, Tracy*, Public Policy Institute of California, San Francisco, CA  
*Grinberg, Ita*, Skadden, Arps, Slate, Meagher & Flom, LLP, Washington, DC  
*Hur, Myungsoon*, Marist College, Poughkeepsie, NY  
*Keinan, Yoram*, Ernst & Young, Washington, DC  
*Konstandina, Natalia*, Oregon Department of Revenue, Salem, OR  
*Kovalick, Melissa*, SOI, Internal Revenue Service, Washington, DC  
*Kwak, Sally*, University of Hawaii-Manoa, Honolulu, HI  
*Lascher, Edward*, California State University, Sacramento, CA  
*Lederman, Leandra*, Indiana University School of Law, Bloomington, IN  
*Leibrecht, Markus*, Vienna University of Economics and Business Administration, Vienna, Austria  
*Lewis, Ethan*, Dartmouth College, Hanover, NH  
*Love, David*, Williams College, Williamstown, MA  
*Li, Oliver Zhen*, University of Notre Dame, Notre Dame, IN  
*Maag, Elaine*, The Urban Institute, Washington, DC  
*Marques, Rafael*, Technical University of Lisbon and SOCIUS, Lisbon, Portugal  
*Markusen, Ann*, Humphrey Institute of Public Affairs, University of Minnesota, Minneapolis, MN  
*Mason, Lisa Reyes*, Washington University St. Louis, MO  
*Medill, Colleen*, University of Nebraska, Lincoln, NE  
*Mercier, Jerome*, Department of Finance, Ottawa, ON, Canada  
*Michel-Kerjan, Erwann*, University of Pennsylvania, Philadelphia, PA  
*Raub, Brian*, SOI, Internal Revenue Service, Washington, DC  
*Reyes, Jessica*, Amherst College, Amherst, MA  
*Robbins, Mark*, University of Connecticut, Storrs, CT

*Roberts, Bryan*, US Department of Homeland Security, Washington, DC  
*Rogers, Cynthia*, University of Oklahoma, Norman, OK  
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## MEMBERS ON THE MOVE

*Doug Holtz-Eakin* from Maurice R. Greenberg Center for Geoeconomic Studies to John McCain 2008 Exploratory Committee  
*Rich Levin* from Levin, Driscoll & Fleeter to Ohio Department of Taxation  
*Peter Orszag*, from The Brookings Institution to the Congressional Budget Office  
*Diane Lim Rogers* from The Brookings Institution to the House Budget Office, Committee, Majority Staff, US Congress  
*Thomas Schultz*, from Case Western School of Management to Miami University, Oxford, OH  
*Benno Torgler* from Yale University to the University of California School of Law  
*Mehmet Tosun* from West Virginia University to the University of Nevada, Reno  
*Roberton Williams* from the Congressional Budget Office to the Tax Policy Center, The Urban Institute  
*Dennis Zimmerman* from the Congressional Budget Office to the American Tax Policy Institute

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