

NTA NETWORK

APRIL 2014

PRESIDENT'S MESSAGE

INSIDE THIS ISSUE:

PRESIDENT'S MESSAGE

UPCOMING SPRING SYMPOSIUM

CALL FOR PAPERS 107 CONFERENCE ON TAXATION

OPPORTUNITIES FOR GRADUATE STUDENTS AT 107 CONFERENCE

CALL FOR PAPERS BEHAVIORAL ECONOMICS

SEARCH FOR NTA EXECUTIVE DIRECTOR

HIGHLIGHTS SPRING SYMPOSIUM 2013

DAVIE DAVIS AWARD

HIGHLIGHTS 106TH ANNUAL CONFERENCE ON TAXATION

DAN HOLLAND AWARD WINNERS

NEW MEMBERS

MEMBERS ON THE MOVE

NATIONAL TAX JOURNAL EDITORS

MEMBERS OF THE NTA BOARD OF DIRECTORS

Dear NTA Members –

It is a great honor to have been elected President of the National Tax Association. Membership in the NTA has played a significant role in my professional development over the past 45 years, and as President I hope to contribute to the continuation and improvement of the services that NTA provides its members.

On behalf of the entire membership, I extend a special thanks to Diane Lim for her outstanding service as President of the NTA. In addition to presiding over highly successful conferences, Diane led two special efforts. She represented the NTA in organizing, along with the University of Michigan's Office of Tax Policy Research (OTPR) and the Urban-Brookings Tax Policy Center (TPC), the very successful "The Federal Income Tax at 100" event held September 10, 2013. She also organized, along with Joel Slemrod, an updated survey of NTA members' attitudes on tax policy. Findings from this and previous surveys appear in a Special Report written by Diane, Joel and Eleanor Wilking of the University of Michigan that appeared in the December 2013 *National Tax Journal*. In addition to these highly visible accomplishments as President, Diane instituted several measures that reduce NTA operating costs while preserving service levels for members (thus setting a difficult standard for all future Presidents!). Thanks again, Diane.

This message provides brief summaries of the 2013 NTA conferences, the planned 2014 conferences, and recognizes both the key contributors to these conferences and the recent recipients of awards from the NTA. Longer articles in this *Network* provide more detail on each of these topics. In addition, this message describes the committees established by the Board at its November 2013 meeting to find a successor to NTA Executive Director J Fred Giertz, who is retiring, and to address other issues key to shaping the future of the NTA.

2013 Spring Symposium and State-Local Program

Larry Ozanne of the Congressional Budget Office and Joann Weiner of George Washington University chaired the 43rd Spring Symposium, which was held in association with the American

Tax Policy Institute. The Symposium theme was "Major Challenges That the American Taxpayer Relief Act of 2012 Leaves Open for Individuals, Businesses and the Government." Highlights include the luncheon speech by Jason Furman, who is now the Chairman of the President's Council of Economic Advisers, and the presentation of the Davie-Davis Award for Public Service to Rosemary Marcuss (see below). The NTA's 11th annual State-Local Program, "State and Local Finances after the Great Recession," was organized by Elliott Dubin of the Multistate Tax Commission and Gary Wagner of Old Dominion University. David Brunori of Tax Analysts gave the luncheon speech. More detail appears in the article below.

2013 Annual Conference

Sunny Tampa, Florida was the site of the 106th Annual Conference on Taxation, which was chaired by Tracy Gordon, Council of Economic Advisers and Daniel Shaviro, New York University School of Law. Highlights include a record 51 concurrent sessions, luncheon speeches by Raj Chetty of Harvard and Peter Orszag, Chairman of Global Banking, Citicorp, and presentation of the Holland Award to Michael Graetz (see below).

NTA Awards

Rosemary Marcuss received the 2013 Davie-Davis Award for Public Service for her long and distinguished career in the federal government. Currently, Rosemary is Director of Research, Analysis and Statistics in the Internal Revenue Service. Previous positions include Deputy Director of the Bureau of Economic Analysis (BEA) in the U.S. Department of Commerce and Assistant Director for Tax Analysis at the Congressional Budget Office.

Michael Graetz received the 2013 Holland Award for his many contributions to the legal and economics literature on a wide range of topics in taxation and other areas of public policy. Michael is currently Professor of Tax Law at Columbia University, and previously taught tax law at Yale University, the California Institute of Technology, the University of Southern California and the University of Virginia. He also has served in various high-level tax policy positions in the U.S. Department of the Treasury.

Joel Slemrod received the Holland Award in 2012 for his many contributions to the literature on the economic analysis of tax issues. Joel is currently Professor of Economics and Director of the Office of Tax Policy Research at the University of Michigan. Previously, Joel taught at Columbia and the University of Minnesota, and was the Senior Staff Economist for the Council of Economic Advisers. Joel is also a past President of the NTA and previously served as the Editor of the *National Tax Journal*.

Congratulations to Rosemary, Michael and Joel on these well-deserved awards! More detail on their accomplishments can be found in separate articles that appear later in this *Network*.

2014 Spring Symposium and State-Local Program

The 44th Spring Symposium and 12th State-Local Program will be held Thursday and Friday, May 15-16 at the Holiday Inn Capitol in Washington, DC. The Symposium, which again will be held in association with the American Tax Policy Institute, is chaired by Adam J. Cole of the U.S. Department of the Treasury and Joseph Rosenberg of the Urban-Brookings Tax Policy Center. Adam and Joe have put together a terrific program around the theme, "Let's Get Fiscal: Working Out Our Weightiest Tax, Health and Energy Policy Challenges." Thursday's program includes sessions on distributional analysis, income inequality and social mobility, energy policy, and corporate tax aggressiveness, and presentation of the Davie-Davis Award for Public Service to Thomas Barthold, Chief of Staff of the Congressional Joint Committee on Taxation. The symposium continues on Friday morning, and the State-Local Program, chaired by Kirk Stark of the UCLA School of Law, is Friday afternoon. The morning program includes a session on state and local debt and a panel discussion on federal issues with the Patient Protection and Affordable Care Act (commonly referred to as the ACA); the luncheon speaker is Jonathan Gruber of MIT; and the afternoon program includes a panel discussion of the state and local issues with the ACA and a session on public pensions.

The entire "Program at a Glance" and links to the full Program and the NTA registration form is provided later in this *Network*.

2014 Annual Conference on Taxation

The 107th Annual Conference on Taxation will be held November 13-15 in Santa Fe, New Mexico at the Eldorado Hotel and the Santa Fe Convention Center. Program Chairs are Sara LaLumia of Williams College and Leslie E. Papke of Michigan State University. Sara and Leslie have put together an outstanding Program Committee for what promises to be a great conference. The Call for Papers appears later in this *Network*. Some early highlights include:

Joseph Stiglitz, Nobel Laureate in Economics and Professor of Economics at Columbia University, will be the luncheon speaker on Friday, November 14.

Joel Slemrod will provide two short courses on "hot topics" in public finance on the Saturday afternoon, following the Conference. The courses will be free to registrants.

Guided walking tours of the historic Santa Fe plaza and surrounding areas, a guided bus tour to Georgia O'Keeffe's

Ghost Ranch, and several other optional activities have been arranged. (Separate fees apply for these activities.)

Santa Fe, with its many museums, galleries, shops and fine restaurants truly is the "City Different" and not to be missed.

So, make plans now to attend NTA's 107th Annual Conference on Taxation in Santa Fe.



Retiring Executive Director J. Fred Giertz

Search for a New Executive Director

The National Tax Association and its membership have benefited enormously from Fred Giertz's deep institutional knowledge, dedication, and very capable leadership as Executive Director over the past 14 years. So it is a significant challenge to find a successor to Fred, who is retiring from the Executive Director position.

The NTA Board approved a committee to search for a new Executive Director at its meeting in November. The Executive Director Search Committee consists of members of the NTA Board and NTA members, including past NTA Presidents. Matt Murray, a past NTA President, is Chair of the Committee. He has written an article that appears later in the *Network* that explains the search, and the announcement for the Executive Director position also appears later in the *Network*.

Shaping NTA's Future

Fred Giertz's retirement decision provided the impetus for an in-depth review of the services that NTA provides its members, how those services are provided, and how they are financed. The NTA Board approved three committees to carry out that review at its November meeting. Like the Executive Director Search Committee, these committees consist of members of the NTA Board and NTA members, including at least one past or future NTA President.

Committee on Conferences, Publications and Other Services. Chaired by NTA Vice President Alan Auerbach, this Committee is examining such issues as whether the NTA should sponsor more special conferences, sponsor other activities in conjunction with the Annual Conference, change how the *NTJ* is edited or produced, revise its membership categories, or provide (or expand) services in other areas contemplated in the NTA Bylaws.

Website Committee. This committee is chaired by Diane Lim, and is examining such issues as general updates and enhancements to NTA's website and alternatives for conference management. Web-based conference management functions being considered include submissions and organization of sessions, registration, document handling, and preparation of the conference agenda. The committee is also investigating apps for attendees to view the agenda or plan session attendance and other activities, for administering post-conference surveys, and for handling continuing education credits.

Funding, Budgeting and Endowment Committee. Chaired by NTA Vice President Peter Brady, this Committee is reviewing the level and structure of membership, subscription, and conference registration fees; efforts to attract sponsors and donors, NTA's budget process; and when and how the NTA's endowment and endowment earnings should be used for operating or special purposes.

These Committees will make preliminary reports to the NTA Board at its meeting in May. I encourage all NTA members to provide suggestions to the chairs of these committees as they continue their work.

-Jim Nunns



NTA Vice President Alan Auerbach



2012-2013 NTA President Diane Lim



2013-2014 NTA President Jim Nunns



NTA Vice President Peter Brady

COMING SOON

NTA's 2014 SPRING SYMPOSIUM

Let's Get Fiscal: Working out Our Weightiest Tax, Health and Energy Policy Challenges

PROGRAM AT A GLANCE

THURSDAY, MAY 15

ADVANCES IN DISTRIBUTIONAL ANALYSIS

The Distribution of Federal Spending and Taxes in 2006 Accounting for Income Changes over the Great Recession (2007-2010) Relative to Previous

Recessions: The Importance of Taxes and Transfers
Who Pays Taxes? A Dynamic Perspective

INCOME INEQUALITY, SOCIAL MOBILITY, AND POLICY RESPONSES

Is The United States Still a Land of Opportunity? Recent Trends in Intergenerational Mobility
New Estimates of Intergenerational Economic Mobility Using Tax-Return Data
The Son Also Rises: Surnames and the History of Social Mobility

LUNCHEON 12:30 PM – 1:45 PM

Speaker: TBD

ENERGY POLICY: THE ROLE OF TAXES AND REGULATION

Using the Tax System to Address Competition Issues with a Carbon Tax
The Transitional Incidence of a Carbon Tax
The Economics of Attribute-Based Regulation: Theory and Evidence from Fuel-Economy Standards

CORPORATE TAX AGGRESSIVENESS

Corporate Tax Aggressiveness: History and Potential Policy Options
Risky Business: The Prosopography of Tax Planning Structures
Tax Avoidance: Avoiding Measurement Pitfalls

FRIDAY, MAY 16

SUBSIDIZING STATE AND LOCAL GOVERNMENT DEBT: BUILDING THE FUTURE or PILING on the PORK?

Subsidized Municipal Debt in the Context of Federal Policy Objectives and Benefits to the

State-Local Sector

What Does Municipal Debt Buy: Examining the Distribution and Size of the Uses of

Federally Subsidized Debt

THE PATIENT PROTECTION AND AFFORDABLE CARE ACT: FEDERAL ISSUES (Panel Discussion)

STATE-LOCAL TAX PROGRAM

The National What Association?: Emerging Challenges for States in Tax-Adjacent Policy Domains

LUNCHEON 12:00 PM – 1:30 PM

Speaker: *Jonathan Gruber*, Massachusetts Institute of Technology and NBER

THE PATIENT PROTECTION and AFFORDABLE CARE ACT: STATE and LOCAL ISSUES (Panel Discussion)

EXAMINING PUBLIC PENSION SYSTEMS

Assessing Retirement Security for State and Local Government Employees: Are Traditional

Plans the Best Option?

Public Sector Pension Funding: Big Risks Remain

The Political Economy of Illinois Pension Reform

Link to full program:

http://www.ntanet.org/images/stories/pdf/44th_springsymposium2014_05.pdf

LAST CHANCE—CALL FOR PAPERS**NATIONAL TAX ASSOCIATION****107th ANNUAL CONFERENCE ON TAXATION**

Conference Chair: Jim Nunns, President, National Tax Association

Program Chairs: Sara LaLumia, Williams College
and

Leslie E. Papke, Michigan State University

November 13-15, 2014

Eldorado Hotel and Santa Fe Convention Center, Santa Fe, New Mexico

The 107th Annual Conference on Taxation will cover a broad range of topics including, but not limited to, taxation and tax policies; expenditure policies; government budgeting; inter-governmental fiscal relations; and subnational, national, and international public finance. The conference will focus, as always, on policy-relevant research bearing on taxation and government spending.

You are invited to submit a paper or complete session. The deadline for submitting papers or sessions is **May 2, 2014**. Decisions concerning the inclusion of papers and sessions will be announced in **July 2014**. Authors of accepted papers will be offered the opportunity to include them in the *Proceedings*. All presenters will be required to register and pay a conference registration fee.

We are using an [online submission](#) procedure. To submit a paper or session, please go to:

<https://editorialexpress.com/conference/NTA2014/>

There you can set up an account (or log on if you already have an account).

To submit a paper:

Go to the Conference Maker page for the 2014 NTA conference using the link above, log on, look at the left-hand sidebar in the "Papers" section, click on "Submit a Paper," and follow the instructions there.

You will need to provide the following information: the title of the paper; an abstract of the paper and, preferably, a draft of the paper; the JEL code for the paper; and the names and contact information for all authors, including e-mail addresses and institutional affiliations

To submit a proposal for a complete session:

First, have the authors of papers in the proposed session submit their own papers using exactly the same procedure outlined above. **Then**, once those papers have been submitted, the session proposer should go to the Conference Maker page for the 2014 NTA conference, log on, look at the left-hand sidebar in the "Papers" section, click on "Submit a Session," and follow the instructions there for grouping the already-submitted papers into the session, adding discussants if applicable, indicating the session proposer and session chair, and supplying a title for the session.

Any questions can be directed to the program chairs:

Sara LaLumia
Williams College
Economics Department
24 Hopkins Hall Drive
Williamstown, MA 01267

Leslie E. Papke
Michigan State University
Economics Department
486 W. Circle Drive
18E Marshall-Adams Hall
East Lansing, MI 48824

Sara.lalumia@williams.edu

Papke@msu.edu

NTA Program Committee Members 2014

Jim Alm, Tulane University
Rosanne Altshuler, Rutgers University
Kim Clausing, Reed College
Tom Clifford, New Mexico Department of Finance and Administration
Tim Dowd, Joint Committee on Taxation
Naomi Feldman, Federal Reserve Board
Ron Fisher, Michigan State University
Michelle Hanlon, MIT Sloan School of Management
James R. Hines Jr., University of Michigan
Janet Holtzblatt, Congressional Budget Office
Tatiana Homonoff, Cornell University
Ranjana Madhusudhan, New Jersey Department of Treasury
Day Manoli, University of Texas at Austin
Janet McCubbin, U.S. Department of the Treasury
Therese McGuire, Northwestern University
Tom Neubig, Ernst & Young
Leigh Osofsky, University of Miami School of Law
Richard Pomp, University of Connecticut School of Law
Leslie Robinson, Tuck School, Dartmouth
James M. Sallee, Harris School, University of Chicago
Nathan Seegert, University of Utah
Kirk Stark, UCLA School of Law
Sally Wallace, Georgia State University



St. Francis Basilica in Downtown Santa Fe

OPPORTUNITIES FOR GRADUATE STUDENTS

At the 107th Annual Conference

NTA: The Next Generation Session

The National Tax Association will sponsor one session at the Annual Conference in Santa Fe, New Mexico (November 13-15, 2014) that will consist entirely of graduate student papers (papers co-authored with faculty mentors should be submitted for the general call for papers). Interested students should submit full contact information, a one-page abstract, and a brief letter of nomination from a faculty mentor or advisor directly to Carlianne Patrick at cpatrick@gsu.edu, by **July 31, 2014**. Abstracts submitted for the *Next Generation* Session should **not** be submitted simultaneously for the general call for papers. In your e-mail cover letter, please indicate whether you would be interested in participating in the Graduate Student Research Forum (see below) in the event that your paper is not selected for the NTA: The Next Generation Session.

Graduate Student Research Forum

The NTA's Annual Conference in Santa Fe, New Mexico (November 13-15, 2014) will also have a student poster session that will allow students to network with other tax professionals and potential employers. Students will present their research one-on-one and in a small group setting. Interested students should submit full contact information, a one-page abstract, and a brief letter of nomination from a faculty mentor or advisor directly to Carlianne Patrick at cpatrick@gsu.edu by **September 30, 2014**. Abstracts submitted for the Graduate Student Research Forum should **not** be submitted simultaneously for the general call for papers.



Reception at 2013 Conference in Tampa

NTA Doctoral Dissertation Prize

Advanced graduate students who will complete their dissertations by June 2014 can submit their work for consideration for the NTA's Outstanding Dissertation in Government Finance and Taxation. The winner receives a \$2,000 award and the two honorable mentions receive \$1,000 each. The winners present their work at the NTA Annual Conference. Dissertations (theoretical and applied) may be on any topic in the area of government finance, including taxation, debt and fiscal policy, public choice, expenditures, budgeting, administrative and management science applications, program analysis, and policy evaluation.

Entries will be judged by a panel of experts on the basis of originality, clarity of exposition, and significance of the analysis for scholars and practitioners of government finance. The winner receives \$2,000 and the opportunity to adapt the manuscript for publication in the *National Tax Journal*. Two honorable mention awards of \$1,000 each may be given for other outstanding entries. The winners will be announced in September 2014.

The awards will be presented at the **107th** Annual Conference on Taxation in Santa Fe, New Mexico, November 13-15, 2014. Papers based on the dissertations are delivered at a special session - *Frontiers of Public Finance* - and are published in the Conference Proceedings.

All submissions must be accompanied by an entry application, nomination form, and formal letter of nomination from the chair of the doctoral dissertation committee certifying the date of its acceptance and the specific qualities that warrant its nomination. These are available from the National Tax Association web site at <http://www.ntanet.org>, or contact NTA at natitax@aol.com or 202-737-3325.

Entry and nomination forms, nomination letters, and dissertation should be sent to:

Dissertation Awards

National tax Association

725 15th Street NW Suite 600

Washington, DC 20005-2109

Full details of the competition are available on the NTA's web site at www.ntanet.org

CALL FOR PAPERS

“Expanding the Frontiers of Behavioral Public Economics”

A Conference Hosted by Tulane University’s Murphy Institute and Department of Economics

In recent years, the traditional dialogue in public economics has been enriched by incorporating insights from behavioral economics. These insights have enhanced our understanding of attitudes towards redistribution, preferred tax structures, tax compliance, public goods and the pattern of public expenditures, and many other dimensions of public economics. This research has touched on many disciplines including, economics, psychology, law, and accounting.

On **October 24, 2014**, the Murphy Institute and Department of Economics at Tulane will host a one-day conference to explore new contributions to behavioral public economics, including empirical, experimental, and theoretical contributions. We invite participants from all relevant disciplines to submit papers for the conference. We are particularly interested in applications of new theoretical approaches that have empirical and experimental implications for behavioral public economics. The conference aims at bringing together researchers working on these issues to explore recent advances in the field and to increase awareness of the subject. Papers presented at the conference will be published in a special issue of *Public Finance Review*, subject to the normal refereeing process.

Researchers working in these areas are invited to submit papers or 2-page abstracts via email attachment to: James Alm at jalm@tulane.edu or Steven Sheffrin at smsheffrin@tulane.edu. The submission deadline for papers and abstracts is **May 1, 2014**. Acceptance for presentation will be communicated no later than **June 1, 2014**. The conference will be held at Tulane University in New Orleans, LA on Friday, **October 24, 2014**. The Murphy Institute will pay normal travel and hotel expenses, as well as an honorarium of \$1000, for the selected participants.



Tulane University

Conference organizers are James Alm and Steven Sheffrin.

Contact information for the Murphy Institute is:
108 Tilton Hall

Tulane University
New Orleans, LA 70118

Tel: +1 504 865 5317

Fax: +1 504 862 8755

Program Manager: Ruth Carter (racarter@tulane.edu)

Contact information for the Department of Economics is:

206 Tilton Hall

Tulane University

New Orleans, LA 70118

Tel: +1 504 865 5321 Fax: +1 504 865 5869

Department Manager:

Paul Watson (pwatson@tulane.edu)



New Orleans downtown



St. Louis Cathedral in New Orleans French Quarter

Search Commences for New Leadership of the NTA

After many years of dedicated and effective leadership, Fred Giertz has announced his desire to step down as Executive Director of the NTA. While this represents a great loss to our organization, we wish Fred the very best and hope to see him remain actively engaged in our affairs.

NTA President Jim Nunns has appointed a search committee that has begun its work to identify a new Executive Director. The committee is chaired by Matt Murray (University of Tennessee) and includes members Gale Garriott (Federation of Tax Administrators), Victoria Perry (IMF), Tom Neubig (Ernst and Young), Joel Slemrod (University of Michigan), Charmaine Wright (NTA), Drew Lyon (PricewaterhouseCoopers) and Mark Ibele (California Legislature).

In the committee's deliberations, the decision was made to sustain the Executive Director position as part-time. This decision reflected a number of factors, most importantly the scope of work and the NTA budget. The committee hopes to identify an attractive pool that will include candidates who have considerable familiarity with the NTA. There is also considerable interest in candidates who may further enhance our ongoing development activities. Following is the position announcement.

-Matt Murray

Position Announcement

Executive Director

National Tax Association

The National Tax Association (NTA) seeks to fill the position of Executive Director.

The NTA is a professional, nonpartisan educational organization of tax professionals. It is the oldest and broadest of professional associations in the field of taxation and public finance. Members consist of analysts and practitioners in the field of taxation and public finance including members in academia, business, government and the non-profit sector. The Executive Director is responsible for carrying out the policies and procedures established in NTA Bylaws and by the actions of the Board of Directors. Duties include strategic planning, oversight of the NTA office located in Washington, DC, the organization of the Annual Conference and Spring Symposium, organization of special conferences, preparing and monitoring the budget, general financial oversight, and communication with the officers, board, and general membership. The Executive Director also oversees the general operations of the National Tax Journal in cooperation with the editors.

Advanced degree in economics, law, accounting, public policy or related field and 10 years of professional experience required. Additional requirements include an established record of tax policy research or experience in tax administration, experience with budget management and excellent communication skills. Desired qualifications include experience with fundraising and development, personnel management, conference planning, website design, and active participation in a membership organization as a board member or officer.

The Executive Director position is part-time. An effort designation between 30-50 percent will be assigned based on candidate qualifications and interest. A detailed statement of the position description and the NTA Bylaws are available upon request.

This position will remain open until filled. Please forward a letter of interest and resume or curriculum vitae to natltax@aol.com.

Recap—Spring Symposium

Major Challenges that the American Taxpayer Relief Act of 2012 Leaves Open for Individuals, Businesses and the Government

May 16-17, 2013

The spring symposium focused on several broad themes. The symposium opened with a session titled “Getting Congress, the Administration and Taxpayers to See Eye to Eye on Tax Policy.” Each presenter addressed one aspect of this issue. Lindy Paull focused on Congress, Pamela Olson focused on the Administration, and Karlyn Bowman focused on the taxpayer. The session generated a lively conversation about why it is so difficult to get these parties to “see eye to eye” on tax policy.

Symposium co-chairs, Joann Weiner and Larry Ozanne, opened the Symposium by telling participants that they could “live tweet” their questions using the hashtag @NTATAX. This symposium marked the first time that the NTA used this method of soliciting comments and it provided quite successful for its inaugural event. The National Tax Association uses the twitter handle @NTANET1 to collect tweets.

The second session brought new insights into the ways tax policy impacts business cycles and longer term growth. Carlos Vegh and coauthors assembled an extensive data set on business cycles and tax policy changes among OECD countries to conclude that tax changes have substantial cyclical impacts. Aaron Butz showed that the common assumption of linear responses in general equilibrium models can badly misstate the cyclical responses of more plausible non-linear responses. Ruud de Mooij explored the implications for the United States from lowering of corporate tax rates across the European Union.

Chairman of the Council of Economic Advisors, Jason Furman, described the potential for progress on four front-burner issues in his entertaining luncheon speech. (Furman was nominated to become chair of the CEA after the Symposium, and the NTA considers its members lucky to have recruited him as the keynote luncheon speaker.) The first afternoon session took a deeper look at three policy issues of the individual income tax. Toder et. al. took close looks at the impacts of recent proposals for reigning in the major tax expenditures *en mass*, such as by limiting their tax savings to a maximum percentage of AGI (Dec. 2013 *NTJ*). Harris and Looney provided a long time series on average tax rates by income category that showed the remarkable lowering of rates for the highest incomes. Viard explored the discrepancy between economic analyses and political characterizations of increases in marginal tax rates.

As is traditional, the two Friday morning sessions were co-sponsored by the American Tax Policy Institute and organized by Dennis Zimmerman and George Plesko. The first session focused on issues in the taxation of small businesses. Plesko and Toder documented the growth of pass-through entities and prospects for change under tax reform (Dec. 2013 *NTJ*). Prinszano et. al. showed the intricacies of identifying small businesses and their owners through tax return data. Gale and Brown distinguished between all small businesses and young ones in assessing the potential for tax incentives to stimulate innovation and job growth (Dec. 2013 *NTJ*).

The second session focused on income mobility and inequality among families. Auten et. al. used tax return data for 1987 and 2007 to measure income mobility. Among their many findings were that half of taxpayers ages 35 to 40 starting in the lowest quintile had moved to higher quintiles 20 years later (Dec. 2013 *NTJ*), indicating that income mobility is much higher than popularly believed. Geirtz and Mortenson used Execucomp and tax return data to track income trends for top executives between 2000 and 2010, finding, for example, that stock options were the most volatile component of executive pay (Dec. 2013 *NTJ*). Meyer and Sullivan compared consumption and income inequality since the 1960s.

The Friday afternoon program examined the impact of the Great Recession on state and local governments. David Brunori started with the luncheon speech. The first session began with Boyd’s status report on state finances. Elder and Wagner followed with an examination of the benefits of pooling rainy day funds among states (Dec. 2013 *NTJ*). Tannenwald explored the impact of competitive strategies among states on their growth since the recession began. The second session was a panel discussion of strategies for states going forward.

-Larry Ozanne



Eric Toder and Larry Ozanne at the Spring Symposium

Jason Furman delivering lunch address at
2013 Spring Symposium



Lindy Paull and Pamela Olson in panel on Getting Congress, the
Administration, and Taxpayers to See Eye to Eye on Tax Policy



Aaron Butz, Benjamin Harris, Ruud de Mooij, and Peter Merrill in
Panel on "Measuring the Cyclical and Growth Impacts of Tax
Policy"



Rosemary Marcuss accepting Davie-Davis award

2013 Davie-Davis Award Goes to - IRS's Rosemary Marcuss

At the May 2013 Spring Symposium luncheon, we presented the annual Davie-Davis Public Service Award to Rosemary Marcuss. The award was created in 2005 in memory of two long-time and beloved NTA members, Bruce F. Davie and Albert J. Davis. The award honors NTA members who have followed Bruce and Al in serving the public through the provision of insightful analyses and objective advice on issues of taxation and government finance. Rosemary Marcuss is currently the Director of Research, Analysis, and Statistics at the Internal Revenue Service. Rosemary has a long and distinguished career in federal tax and economic policy arena, having spent 18 years at the Congressional Budget Office and 11 years at the Bureau of Economic Analysis (Commerce Department) before joining IRS in 2010. I had the great privilege of presenting the award to Rosemary, my former boss at CBO and more significantly a tremendous mentor and role model for me. Indicative of Rosemary's influence among our entire NTA membership was that when I asked everyone who had ever worked under Rosemary to stand up, a very large fraction did!

-Diane Lim



2013 Annual Conference a Big Success

The NTA's 106th Annual Conference was held at the Grand Hyatt Tampa Bay hotel in Tampa, Florida on **November 21-23, 2013**, and was an amazing success, thanks to the hard work of the conference co-chairs, Tracy Gordon (Council of Economic Advisers) and Dan Shaviro (NYU Law School), their entire program committee, our fearless NTA staff (Charmaine and Betty), and our headliner luncheon speakers: Peter Orszag (Citicorp) and Raj Chetty (Harvard University). Peter talked about recent trends in health care spending and what they say about the effects of the Affordable Care Act. Raj talked about the insights that come from his behavioral economics approach to studying tax policy—and then stayed to present in a (standing room only) concurrent session! We had excellent turnout (340 people attended) and lovely weather (mid-70s!), and our members seemed to really enjoy the hotel and conference facilities. There was a great amount of diversity in the range of session topics (in 49 concurrent and two general sessions) and in the variety of presenters and participants. At this conference we also presented the Daniel M. Holland Medal, our award recognizing lifetime achievement in the study of the theory and practice of public finance, to Michael Graetz of Columbia Law School.

We're looking forward to what we're sure will be another very successful annual meeting in Santa Fe this November!

-Diane Lim



Raj Chetty speaking at luncheon



Jim Nunns, Diane Lim and Peter Orszag



Luncheon listeners in Tampa



Daniel Holland Award Winners for 2012 and 2013

The Daniel M. Holland Medal was established by NTA in 1993 to honor MIT Professor and long-time National Tax Journal editor Daniel J. Holland. The NTA awards the Daniel M. Holland Medal every year to a person who has made outstanding contributions to the study and practice of public finance.

Joel Slemrod—2012 Dan Holland Award Winner

It is a great honor to have the opportunity to congratulate my good friend Joel Slemrod on this well-deserved award. Joel has been one of the great contributors to public finance over the past 20-30 years. He is a wonderfully worthy recipient.

Joel is an interesting guy. On one hand, he is the epitome of the proverbial “sensible economist.” His work is informed by theory and evidence, careful, creative, and relevant. I have never heard him say a dumb thing ... about taxes.

On the other hand, I have always thought of Joel as the Dr. Strangelove of our profession. He has not only written several papers on nuclear war and saving, he also wrote a paper called “How I Learned to Stop Worrying and Love the VAT.”

I want to talk a little about Joel’s academic contributions as well as his service contributions to the profession.

When I think about what it is that I actually know about public finance and taxes, it is remarkable how much of that comes from Joel’s work. Joel has taught us all a lot on a wide range of topics. I took a look at all of Joel’s NBER working papers. They numbered more than 70. But even more impressive than the number and the overall quality, was the sheer variety of subject matter, including:

- Housing
- Municipal bonds – including a cult classic about Steve Forbes
- Taxing the rich
- A variety of issues in international taxation
- Capital gains
- Tax compliance and simplification
- Tax administration and enforcement
- Optimal taxation
- Tax avoidance – including measures of the taxable income elasticity and income shifting
- Estate tax –including the classic on dying to save taxes
- Notches
- Consumption and stimulus options
- Commodity taxation
- Corporate taxation and its interaction with financial reporting and agency issues
- Wagner’s Law
- Migration and tax issues
- Revenue effects of taxing capital income
- Cost-benefit analysis
- Inequality and taxation

That list does not cover the numerous signature, high-quality conference volumes he has edited, many of which remain standards in the literature to this day. Nor does it include Taxing Ourselves, the authoritative volume that he wrote with Jon Bakija and that – all hyperbole aside – many people, myself included, think is the single best book on tax policy ever written.

At the same time, though, he has shown a remarkable ability both to forge new areas of research, and to think about old – seemingly stale – issues in new and refreshing ways. Some examples include his work on tax compliance, death rates and estate tax changes, the role of denial of death in economic behavior, the role of trust in economic relations, and workaholism. He has taken on topics as narrow as tax compliance measures and as broad as “Why World Redistribution Fails.”

The Ig Nobel prize that Joel won (based on work with Wojciech Kopczuk) talks about “making people laugh and then making them think.” Everyone emphasizes the “make ‘em laugh” part of that, but making people think is an even harder skill and Joel has done that in so many ways.

Everybody seems to have a favorite Joel result. The finding that death rates are related to estate tax rates, of course, is now a media favorite. And if you have not seen the Ig Nobel Prize video of Joel explaining this result while walking through a cemetery, you are missing a treat.

I have always found his ranking of a hierarchy of behavioral responses to taxation to be an incredibly informative way to cut through a literature of seemingly contradictory results, in a way that is consistent with theory and that makes sense. In the hierarchy, timing responses are most sensitive to tax changes, followed by allocation or composition responses (such as portfolio composition), with real changes the least sensitive.

Likewise, Joel’s work with Roger Gordon and Laura Kalambokidis on whether capital income taxes raise revenue cuts through a whole variety of complex questions regarding saving, arbitrage, debt, etc. to ask a fundamental question – when all is said and done, how much revenue are we raising from taxing capital income. The short answer is nothing in the early 1980s, positive amounts in the 1990s.

Lastly, we know that optimal tax policy depends on the elasticities of behavioral responses. Joel has pointed out that in some cases those elasticities themselves are policy parameters because they depend on the enforcement of the tax system. Like his other findings, this makes sense once you think about it that way. The hard part is figuring out (or reading Joel’s paper and learning) that you should think about it that way.

that you should think about it that way.

Besides his academic contributions, Joel has provided immense service to the profession. A former president of the NTA, and the founding director of the Office of Tax Policy Research at Michigan, Joel also served from 1992 to 1998 as editor of the National Tax Journal, where he expanded the focus and improved the quality of the journal. We are, of course, proud to have Joel as an Advisory Board Member at the Tax Policy Center.

And there can be no better testament to his role as a teacher than to note that he has 24 former students and 24 current students at this conference.

I have had the great pleasure of working with Joel on a number of occasions. He, Jim Hines, and I coedited a volume on the estate tax in 2001. He and I also worked on a series of papers on the estate tax, some with Jon Bakija as well. This was one of the great professional experiences of my life.

One of the downsides of working on the estate tax is that it is almost impossible to change anyone's mind on this topic. So I am not sure how much impact we had. The other downside of that experience was that when we wrote our 62-page paper, Joel was using Word, while I was a Word Perfect holdout, and it turned into a software mess of competing versions and edits. It was that experience that finally convinced me to go with the flow and switch to Word. So, now, whenever I get frustrated with Word, I blame it on Joel.

This is a great award. Joel makes me proud to be an economist. He makes us all proud to be part of NTA and the wonderful research it supports. Many congratulations to NTA and especially to Joel on this award. And to the almost 50 former and current students of Joel's who are here today, let me just say that you could not have a better role model.

-Bill Gale

REFERENCED WORKS

Slemrod, Joel. "Saving and the Fear of Nuclear War." *Journal of Conflict Resolution* 30.3 (1986): 403-419.

Slemrod, Joel, "How I learned to Stop Worrying and Love the VAT," *Milken Institute Review*, First Quarter 2011, pp. 16-25

Slemrod, Joel, and Jon Bakija. *Taxing ourselves: A Citizen's Guide to the Debate over Taxes*, MIT Press Books, 2013.

Slemrod, Joel. *Why people pay taxes: Tax compliance and enforcement*. Ann Arbor, MI: University of Michigan Press, 1992.

Kopczuk, Wojciech, Joel Slemrod, and Shlomo Yitzhaki, *Why World Redistribution Fails*, No. w9186. National Bureau of Economic Research, 2002.

Kopczuk, Wojciech, and Joel Slemrod, "Dying to Save Taxes: Evidence from Estate Tax Returns on the Death Elasticity." *Review of Economics and Statistics* 85.2 (2003): 256-265.

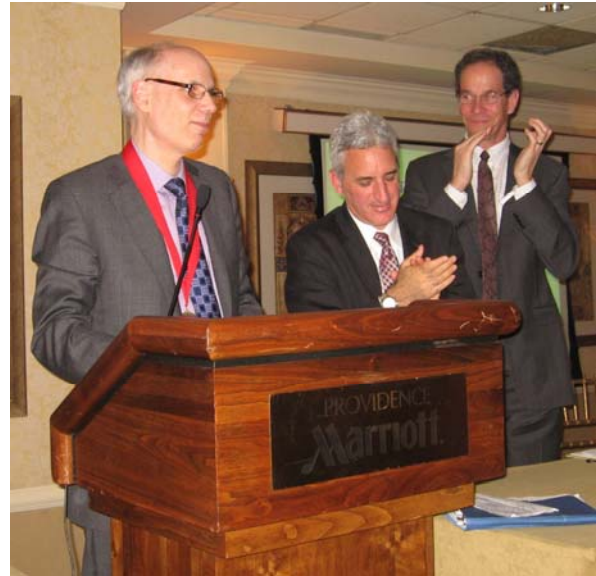
http://www.youtube.com/watch?v=bRbYpYu_IVo

Slemrod, Joel. "A General Model of the Behavioral Response to Taxation," *International Tax and Public Finance* 8.2 (2001): 119-128.

Gordon, Roger H., Laura Kalambokidis, and Joel Slemrod, *Do We Now Collect Any Revenue from Taxing Capital Income?* No. w9477. National Bureau of Economic Research, 2003.

Goolsbee, Austan, and Joel Slemrod, *Cigarette Taxes and the Internet*, No. 2215, American Bar Foundation, 2003.

Gale, William G., James R. Hines, and Joel Slemrod, eds. *Rethinking Estate and Gift Taxation*, Brookings Institution Press, 2001



Joe Slemrod Bill Gale, and Len Burman at the 2012 Dan Holland award session

2013 Dan Holland Winner—Michael Graetz

The 2013 Holland Medal was awarded to Michael J. Graetz. Michael is Columbia Alumni Professor of Tax Law and Wilbur H. Friedman Professor of Tax Law at Columbia Law School. He is also Justus S. Hotchkiss Professor Emeritus of Law at Yale Law School, where he taught for many years before coming to Columbia. Early in his career, Michael taught at the University of Virginia Law School (whose basketball team he still fervently supports) and the University of South California Law School (where he learned what it really means to be a college football fan). Twice during his academic career Michael served in the U.S. Treasury Department, including as Assistant to the Secretary and Special Counsel as well as a Deputy Assistant Secretary for Tax Policy in the George H.W. Bush administration.

Michael's scholarship is remarkable for its combination of breadth, depth, and impact. As a young scholar he challenged the basic premises of the contemporary understanding of transitions policy. Michael showed that it is all but impossible to enact legislation with no retroactive effects because such effects are much more far-reaching, nuanced, and difficult to quantify than was commonly understood (or at least acknowledged) at the time. On the other hand, Michael demonstrated that neither equity nor efficiency considerations necessarily make retroactive legislation socially undesirable, by pointing out the circularity of the expectations-based argument against retroactive legislation.

Another example of Michael's early transformative work is his contribution to the tax compliance literature. Joining forces with Jennifer Reinganum, Louis Wilde, and several other economists, Michael upended the prevailing

framework for analyzing tax enforcement. That framework — originated in the papers by Michael Allingham, Agnar Sandmo, and Shlomo Yitzhaki — modeled tax compliance as a portfolio choice problem. While this approach remains both useful and generative today, it ignores the all-important interaction between taxpayer decisions and those of the IRS. Michael and his co-authors tackled this interaction head on by introducing a game theoretic approach to tax compliance. Both the game theory work and the transitions analysis laid foundations for entire literatures.

Another instance of Michael's intervention that had a major impact on the contemporary debate is his forceful revival of a decades-old but mostly forgotten argument. Although Peggy Musgrave asserted long ago that international tax policy should adopt national welfare as an important (if not dominant) evaluative criterion, the subsequent debate shifted to the battle between the proponents of capital export and capital import neutrality benchmarks. Both benchmarks adopt worldwide welfare maximization as the underlying normative objective. Michael unsettled the implicit acceptance of this objective by showing that neither U.S. tax history nor the standard evaluative principles establish that worldwide rather than national welfare should guide U.S. tax policy. At a time when this policy is facing major challenges and likely revisions, one can hardly question that Michael's skepticism about worldwide welfare as the sole normative objective has won the day.

It is impossible to give all of Michael's contributions the attention they deserve in this brief note. In addition to the work just discussed, Michael has written about the legislative process and U.S. energy policy (having contributed to both during his time in the government). He made substantial contributions to the literatures on social insurance (including in collaboration with Jerry Mashaw), European Union tax policy (in collaboration with Alvin Warren), and even U.S. constitutional law (including his forthcoming book with Linda Greenhouse).



Michael Graetz addresses 2013 Dan Holland session

Last, but certainly not least, Michael Graetz is the author of the Graetz Plan. The Plan originally appeared over a decade ago when Michael put forth an argument for enacting a value-added tax as a means to relieve the vast majority of Americans from the burden of filing income tax returns. Later versions of the Plan included significant reductions in the corporate tax rate and a range of mechanisms to protect low- and moderate-income workers. There are indications that some members of the U.S. Senate are thinking of adopting the Graetz Plan as their own. How can they not? After all, a value-added tax exists in 160 countries around the world, usually alongside an income tax.

In addition to all his contributions already mentioned, Michael finds time to teach, publish leading casebooks, mentor young academics, write Supreme Court briefs, perform valuable service at Columbia Law School, as well as be a loving husband to his wife Brett and a caring and supportive father to Casey, Dylan, Jake, Lucas, and Sydney, all of whom were delighted to celebrate with Michael the well-deserved honor of receiving the 2013 Holland Medal.

- Alex Raskolnikov

REFERENCED WORKS

Graetz, Michael J., "Legal Transitions: The Case of Retroactivity in Income Tax Revision," *University of Pennsylvania Law Review* 126 (1977): 47-87.

Graetz, Michael J., Jennifer F. Reinganum, and Louis L. Wilde, "The Tax Compliance Game: Toward an Interactive Theory of Law Enforcement," *Journal of Law, Economics, and Organization* 2(1) (1986): 1-32.

Graetz, Michael J., "The David R. Tillinghast Lecture: Taxing International Income: Inadequate Principles, Outdated Concepts, and Unsatisfactory Policies," *Tax Law Review* 54 (2001): 261-336.

Graetz, Michael J., and Jerry L. Mashaw, *True Security: Rethinking American Social Insurance*, Yale University Press, 1999.

Graetz, Michael J., and Alvin C. Warren, Jr., "Income Tax Discrimination and the Political and Economic Integration of Europe," *Yale Law Journal* 115 (2006): 1186-1255.

Welcome New Members

Agha, Leila, Cambridge, MA
Aizer, Anna, Brown University, Providence, RI
Aparicio, Gabriela
Ashraf, Nava, Harvard Business School, Boston, MA
Auxier, Richard, Washington, DC
Bari, Ayman, Coral Stream, IL
Bednar, Steven, Elon University, Elon, NC
Best, Michael, London, England
Bewino, Frank J., Brandeis, University, Waltham, MA
Borge, Lars-Erik, Norwegian University of Science & Tech
Brien, Spencer, Arizona State University, Phoenix, AZ
Buchheit, Steve, Texas Tech University, Lubbock, TX
Burham, Kimberly, Investment Company Institute, Washington, DC
Burrows, Leila, NM Department of Finance and Administration, Santa Fe, NM
Casaburi, Lorenzo, Stanford University, Stanford, CA
Chen, Huari, University of Tennessee, Knoxville, TN
Cho, Wondong, Korea Institute of Public Finance
Conlin, Michael, Michigan State University, Lansing, MI
Coolidge, Jacqueline, Chevy Chase, MD
Coyne, David, LaSalle, CA
DeCicca, Philip, McMaster University, McMaster, Canada
Dodds, Daniel, Montana Department of Revenue, Helena, MT
Doi, Takero, Keio University, Japan
Doleac, Jennifer L., University of Virginia, Charlottesville, VA
Donohoe, Michael, University of Illinois, Chicago, IL
Dubnicki, Alissa, Syracuse University, Syracuse, NY
Dupor, William, Ohio State University, Columbus, OH
Eiler, John R., U.S. Department of the Treasury, Washington, DC
Ekeocha Chidinma Stella, National Assembly, Abuja, Nigeria
Ekeocha, Patterson Chukwuemeka, National Assembly, Abuja, Nigeria
Elder, Erick, University of Arkansas, Little Rock, AR
Ericson, Keith Marzilli, Boston University, Boston, MA
Evans, Glenda, Hampton, VA
Feiveson, Laura, Federal Reserve Board of Governors, Washington, DC
Feng, Zhigang, Purdue University, Indianapolis, IN
Ferreira, Maria, Carnegie Mellon University, Pittsburgh, PA
Fitz, Joe, California State Board of Equalization, Sacramento, CA
Freedman, Matthew, Cornell University, Ithaca, NY
Gadonne, Lucie, London, England
Gobillon, Laurent, Institute National d'Etudes Demographiques
Goldin, Jacob, Evanston, IL
Gottlieb, Joshua D., University of British Columbia
Grahorn, Victoria, Merrifield, VA
Gregory, Jesse, University of Wisconsin-Madison, WI
Grodzicki, Daniel, Stanford, CA
Hageman, Amy, Kansas State University, Manhattan, KS
Haile, Andy, Elon University School of Law, Greensboro, NC
Hansford, Ann, University of Exeter Business School
Hasseldine, John, University of New Hampshire, Durham, NH
Haughwout, Andrew, Federal Reserve Bank of New York
Hayes, Michael, Arlington, VA
Hendren, Nathaniel, Harvard University, Cambridge, MA
Hernandez, Ruben, Federal Reserve Bank of St. Louis
Ho, Anson, Kansas State University, Lawrence, Kansas
Holt, Stephen, Holt Solutions, Milwaukee, WI
Homonoff, Tatiana, Cornell University, Ithaca, NY
Hou, Fei, University of Michigan, Ann Arbor, MI
Huang, Chye-Ching, The University of Auckland Business School, Auckland, Australia
Jack, B. Kelsey, Tufts University, Medford, MA
Jeon, Byung Mok, Korea Institute of Public Finance, Seoul, South Korea
Kadas, Mike, Montana Department of Revenue, Helena, MT
Kline, Patrick, Berkeley, CA
Larrimore, Jeff, Federal Reserve Board, Washington, DC
Lignier, Philip, University of Tasmania
Lim, So Yeong, Seoul, South Korea
Liscow, Zachary, Yale University, New Haven, CT
Lusch, Stephen, Tucson, AZ
Lynch, Daniel, Michigan State University, East Lansing, MI
Macartney, Hugh, Duke University, Durham, NC
Manzi, Patrick, Charleston, WV
Marx, Benjamin, University of Illinois, Champaign, Urbana
Masha, Iyabo, Potomac, MD
McCarty, Rebekah, Northeastern University, Boston, MA
Melanie, Patrick, Chicago, IL
Mitchell, Kara, College of Business Administration
Mueller, Andreas, Columbia Business School, New York, NY
Nathaniel Baum-Snow, Brown University, Providence, RI
Neumann, Dirk, Institute for the Study of Labor (IZA), Germany
Nguyen-Hoang, Phuong, University of Iowa, Ames, IA
Oakman, Jeffrey, DC Office of the Chief Financial Officer, Washington, DC
Onji, Kazuki, Crawford School, Australian National University
Ostapik, Edith, University of Michigan, Ann Arbor, MI
Oyebola, Olabisi, Sommerville, MA
Parchet, Raphael, University of Lausanne, Lugano, Switzerland
Patrick, Carlianne, Georgia State University, Atlanta, GA
Pearce, James, U.S. Department of the Treasury, Washington, DC
Phillips, Andrew, Ernst & Young LLP, Washington, DC
Pomeranz, Dina D., Harvard Business School, Boston, MA
Prante Gerald, Lynchburg College, Lynchburg, VA
Rider, Mark, Georgia State University, Atlanta, GA
Robyn, Mark, Pew Charitable Trusts, Washington, DC
Rohlin, Shawn, Kent State University, Kent, OH
Rose, Shanna, New York University Wagner School, New York, NY
Sacks, Daniel W., University of Pennsylvania, Philadelphia, PA
Satterwaite, Emily, University of Toronto, Toronto, CA
Saunders-Scott, Molly, University of Michigan, Ann Arbor, MI
Sengupta, Rajdeep, Federal Reserve Bank of St. Louis, St. Louis, MO
Sheshinski, Eytan, Hebrew University at Brown University, Providence, RI
Simon, Kosali, Indiana University, Indianapolis, IN
Smith, Chad, Rockville, MD
Smulders, Sharon, University of Pretoria, Pretoria, South Africa
Stantcheva, Stefana, Cambridge, MA
Stinson, Shane, Texas Tech University, Lubbock, TX
Suarez, Juan Carlos, Stanford University, Stanford, CA
Suher, Michael, Brown University, Providence, RI
Supriyanto, Wahyu, Universitas Gajah Mada
Swenson, Charles, University of Southern California, Los Angeles, CA
Tchigriaeva, Elena, Reno, NV
Tefft, Nate, University of Washington, Seattle, WA
Thompson, Paul, Okemos, MI
Urban, Carly Jean, Montana State University, Bozeman, MT
van Benthem, Arthur, The Wharton School, University of Pennsylvania, Philadelphia, PA
Varner, Charles, Princeton University, Princeton, NJ
Yamachika, Thomas, Tax Foundation of HI, Honolulu, HI
Wagner, Gary, Old Dominion University, Richmond, VA
Ward, Marvin, D.C. Office of the Chief Financial Officer, Washington, DC
Watson, Tara, Williams College, Williamsfield, MA
Wei, Zhe, Carnegie Mellon University, Pittsburgh, PA
Weiner, Jennifer, Federal Reserve Bank of Boston, Boston, MA
Winninger, Benjamin, Department of Finance Canada
Yair Listokin, Yale University, New Haven, CT

Members on the Move

Albouy, David from University of Michigan to University of Illinois at Urbana, Champaign, IL
Bahl, Roy, from Georgia State University to Treasure Island, Florida
Besfamille, Martin, from Universidad Torcuato Di Tella to Instituto de Economía at Pontificia Universidad Católica de Chile, Santiago, Chile
Brooks, Leah, from the Federal Reserve Board of Governors to George Washington University, Washington, DC
Cashin, David, from the University of Michigan to the Federal Reserve Board of Governors, Washington, DC
Cook, Kirstin, Texas Tech University, Lubbock, TX
Deskings, John, from Creighton University to West Virginia University, Morgantown, WV
Homonoff, Tatiana, from Princeton University to Cornell University, Ithaca, NY
Hoopes, Jeffrey, from the University of Michigan to Ohio State University, Columbus, OH
Liu, Yongzheng, from Georgia State University to Renmin University of China
Neubig, Tom, from Ernst & Young LLP to OECD, Paris, France
Nui, Ben, from the University of Michigan to St. John Fisher College, Rochester, NY
Seegert, Nathan, from the University of Michigan to the University of Utah, Salt Lake City, UT
Slaymaker, Adrienne, from Mears, MI to Metropolitan State University, Minneapolis, MN
Wen, Wang, from City University of Hong Kong to IUPUI, Indianapolis, IN

In Memoriam

Robert Wallace Rafuse Jr., Rawley Springs, VA. He held positions at the U.S. Department of the Treasury, Brookings Institute, National Planning Association and U.S. Advisory Commission on International Relations.

William D. Duncombe, a professor at the Syracuse University's Maxwell School for more than 20 years passed away May 11, 2013 in Portland, Oregon.

Michael McIntyre, a professor of law at Wayne State University for thirty nine years passed away August 14, 2013 in Ann Arbor, MI.

NATIONAL TAX JOURNAL Editors

George Zodrow
Department of Economics
Rice University
6100 Main Street, MS-22
Houston, TX 77005-1892
713-348-4891 (713-348-3141 FAX)
zodrow@rice.edu

William Gentry
Department of Economics
Williams College
24 Hopkins Hall Drive
Williamstown, MA 01267
413-597-4257 (413-597-4045 FAX)
william.gentry@williams.edu

John Diamond (forum editor)
Baker Institute for Public Policy
Rice University
6100 Main Street, MS-22
Houston, TX 77005-1892
713-348-2199
jdiamond@rice.edu

EXECUTIVE DIRECTOR

J. Fred Giertz, Executive Director
Institute of Government and Public Affairs
University of Illinois, Urbana-Champaign
1007 W. Nevada
Urbana, IL 61801
217-244-4822 (217-244-4817 FAX)
jgiertz@ad.uiuc.edu

OFFICERS**PRESIDENT**

James R. Nunns
Urban-Brookings Tax Policy Center
2100 M Street, NW
Washington, DC 20037
202-261-5577 (202-833-4388 FAX)
jnunns@urban.org

VICE PRESIDENTS**Alan Auerbach**

University of California, Berkeley
Department of Economics
530 Evans Hall # 3880
Berkeley, CA 94720-3880
510-643-0711 (510-643-0413 FAX)
auerbach@econ.berkeley.edu

Peter Brady

Investment Company Institute
1401 H Street, NW
Washington, DC 20005
202-326-5921
pbrady@ici.org

SECRETARY**Charmaine J. Wright**

National Tax Association
725 15th Street NW #600
Washington, DC 20005-2109
202-737-3325 (202-737-7308 FAX)
natltax@aol.com

TREASURER**Eric Toder**

Urban Institute and Urban-Brookings Tax Policy Center
2100 M Street, NW
Washington, DC 20037
202-261-5577 (202-833-4388 FAX)
etoder@urban.org

PAST PRESIDENTS**Diane Lim**

Pew Charitable Trusts
901 E Street, NW
Washington, DC 20004
202-540-6880
dlim@pewtrusts.org

Matthew N. Murray

Ctr. for Bus. & Economic Res.
The University of Tennessee
916 Volunteer Boulevard
717 Stokely Management Center
Knoxville, TN 37996-0570
865-974-6084 (865-974-3100 FAX)
mmurray1@utk.edu

ELECTED BOARD MEMBERS**Jon Bakija**

Department of Economics
Williams College
Schapiro Hall Room 330
24 Hopkins Hall Drive
Williamstown, MA 01267
(413) 597-2325 (413-597-4045 FAX)
Jon.M.Bakija@williams.edu

Jennifer Blouin

The Wharton School
University of Pennsylvania
1315 Steinberg Hall – Dietrich Hall
Philadelphia, PA 19104
215-898-1266 (215-574-2054 FAX)
blouin@wharton.upenn.edu

Timothy Dowd**Joint Committee on Taxation**

595 Ford HOB
2nd & D Streets SW
Washington, DC 20515
tim.dowd@jct.gov

Sarah Holden

Investment Company Institute
1401 H Street, NW
Washington, DC 20005
202-326-5915
sholden@ici.org

Mark Ibele

Assembly Committee on Budget
State of California
P.O. Box 942849
Sacramento, CA 94249
mark.ibeale@asm.ca.gov
916-319-2099

Wojciech Kopczuk

Department of Economics
Columbia University
1022 International Affairs Building, MC 3308
420 West 118th Street
New York, NY 10027
212-854-2519 (212-854- 8059 FAX)
wojciech.kopczuk@columbia.edu

Andrew Lyon

PricewaterhouseCoopers LLP
1301 K Street, NW, Suite 800 W
Washington, DC 20005
202-414-3865
drew.lyon@us.pwc.com

John McClelland

Government Economist
Washington, DC
jdmcclelland@yahoo.com

Victoria Perry

International Monetary Fund
700 19th Street, NW, 4-700
Washington, DC 20431
202-623-6392
vperry@imf.org

Andrew Samwick

Dartmouth College
6106 Rockefeller Hall
Hanover, NH 03755
603-646-2893(603 646-2122 FAX)
andrew.samwick@dartmouth.edu

Chris William Sanchirico

University of Pennsylvania Law School
Wharton School, Business Economics and Public Policy
Department
3400 Chestnut Street
Philadelphia, Pennsylvania 19104-6204
215- 898-4220(215 573-2025 FAX)
csanchir@law.upenn.edu

Monica Singhal

John F. Kennedy School of Government
Harvard University
79 JFK Street
Cambridge, MA 02138
617-496-5062
monica_singhal@harvard.edu

Michael Weber

Internal Revenue Service
Statistics of Income Division
P.O. Box 2608
Washington, DC 20013-2608
Michael.E.Weber@irs.gov

David Weisbach

University of Chicago School of Law
1111 E. 60th St., Room 522
Chicago, IL 60637
773-702-3342
d-weisbach@uchicago.edu

Roberton C. Williams, Jr.

Urban-Brookings Tax Policy Center
2100 M Street, NW
Washington, DC 20037
202-833-7200
rwilliams@urban.org

ADVISORY MEMBERS**David Brunori**

Tax Analysts
400 S. Maple Avenue, Suite 400
Falls Church, VA 22046
703-533-4676 (703-533-4444 FAX)
dbrunori@tax.org

Elliott Dubin

Multistate Tax Commission
444 North Capitol Street, Suite 425
Washington, DC 20001
202-508- 3871 (202-624-8819 FAX)
edubin@mtc.gov

Peter Fisher

Iowa Policy Project
20 E. Market Street
Iowa City, IA 52242
319-338-0773
pfisher@iowapolicyproject.org

Gale Garriott

Federation of Tax Administrators
444 North Capitol Street, Suite 348
Washington, DC 20001
202-624-5890
gale.garriott@taxadmin.org

Kevin S. Milligan

Dept. of Economics
Univ. of British Columbia
#997-1873 E. Mall
Vancouver, BC V6T 1Z1
Canada
604-822-6747
kevin.milligan@ubc.ca

EXECUTIVE DIRECTOR**J. Fred Giertz**

Institute of Government & Public Affairs
University of Illinois
1007 W. Nevada
Urbana, IL 61801
217-244-4822 (217-244-4817 FAX)
jgiertz@ad.uiuc.edu

NTA

NATIONAL TAX ASSOCIATION
725 15TH STREET NW #600
WASHINGTON, DC 20005
202-737-3325 ♦ natltax@aol.com ♦ www.ntanet.org
Staff: Charmaine J. Wright, Betty Smith