

NTA
NATIONAL TAX ASSOCIATION

104th Annual Conference on Taxation



Photo courtesy New Orleans Convention and Visitors Bureau



Photo courtesy New Orleans Convention and Visitors Bureau

JW Marriott Hotel
New Orleans, LA
November 17-19, 2011



Photo courtesy New Orleans Convention and Visitors Bureau

National Tax Association

104th Annual Conference on Taxation

Conference Chair:
Leonard Burman, President,
National Tax Association

Program Chairs:
Jon Bakija, Williams College
Jane Gravelle, Congressional Research Service

REGISTRATION — FOYERS

Wednesday, November 16 (3:00 PM - 7:00 PM) ✦ Thursday, November 17 (7:30 AM - 5:00 PM) ✦ Friday, November 18 (8:00 AM - 2:00 PM)



PROGRAM AT A GLANCE



THURSDAY, NOVEMBER 17

GENERAL SESSION 8:30 – 10:00 AM

Tax Reform in an Era of Fiscal Imbalance

CONCURRENT SESSIONS 10:15 – 11:45 AM

State and Local Government Fiscal Behavior and the Great Recession
Public Opinions Towards Tax, Spending, and Fiscal Reforms
Kinks and Notches in Federal Tax Policy
Behavioral Response to Personal Income Tax Rate Changes
Topics in Corporate Income Taxation
Frontiers of Public Finance: 2011 NTA Outstanding Doctoral Dissertation Award Winners

LUNCHEON NOON – 1:30 PM

Speaker: Scott S. Cowen, President, Tulane University

CONCURRENT SESSIONS 1:45 – 3:15 PM

New Insights on Tax Policy and Firm Behavior
Tax Expenditures in an Era of Large Budget Deficits
Field Experiments in Public Economics
Fiscal Issues of Disasters and Recoveries
Empirical Evidence on the Causes of Tax Compliance and Evasion
Economic Analysis and Legal Doctrines of Taxation

CONCURRENT SESSIONS 3:30 – 5:00 PM

Multinationals, Transfer Pricing, and IPOs
Taxation in Latin America
Property Tax Rates: Causes and Consequences
Higher Education
Interstate Tax Competition
Income Inequality, Income Volatility, and Economic Mobility

GENERAL SESSION 5:00 – 6:00 PM

ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
PRESIDENTIAL ADDRESS: LEONARD BURMAN, Syracuse University

RECEPTION 6:15 – 7:30 PM

FRIDAY, NOVEMBER 18

CONCURRENT SESSIONS 8:30 – 10:00 AM

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

CONCURRENT SESSIONS 10:15 – 11:45 AM

Taxes and Distribution
State Sales Taxes in Decline
Tax Analysis Using U.S. Administrative Data
Corporate Tax Reform
Tariffs and Taxes, from Before the Civil War to the New Era
Taxing Bad Things

LUNCHEON NOON – 1:30 PM

Speaker: Peter Diamond, MIT, Winner of the 2010 Sveriges Riksbank Prize in Economic Sciences in Memory of Alfred Nobel

STUDENT RESEARCH FORUM POSTERS ON DISPLAY IN REGISTRATION AREA 1:30 – 1:45 PM

CONCURRENT SESSIONS 1:45 – 3:15 PM

Taxation and Top Wealth Holders
The Corporate Tax in Integrated Economies
State and Local Finance: Policy and Practice in the Great Recession
Responsiveness of Labor Supply to Incentives
Topics in Property Taxation
Graduate Student Session

GENERAL SESSION 3:30 – 5:00 PM

In Honor of Alan Auerbach, 2011 Holland Award Recipient

STUDENT RESEARCH FORUM POSTERS ON DISPLAY REGISTRATION AREA 5:00 – 5:30 PM

RECEPTION 5:15 – 6:30 PM

In Honor of Alan Auerbach, 2011 Holland Award Recipient

SATURDAY, NOVEMBER 19

CONCURRENT SESSIONS 8:30 – 10:00 AM

Tax Amnesty in the American States
Local Policy, Public Services, and Land Values
Coordination of Tax and Transfer Systems
Recent Attempts at State Tax Reform
Evidence on Social Insurance and Policies to Encourage Private Insurance Coverage
How Do People Adapt to Economic Shocks? Evidence from Tax Return Data

CONCURRENT SESSIONS 10:15 – 11:45 AM

Federal Influence on State Taxation: Description and Prescription
Health Policy
Accounting Research on Corporate Taxation
Public Policy Towards Housing
Theory and Practice of Redistributive Taxation
Small Business Tax Policy and Compliance Issues

GENERAL SESSION 8:30 – 10:00 AM

LOCATION: ILE DE FRANCE 1

TAX REFORM IN AN ERA OF FISCAL IMBALANCE

Moderator: Mark Mazur, U.S. Department of the Treasury

Organizer: Jane Gravelle, Congressional Research Service

Panelists:

William Gale, The Brookings Institution

Diane Lim Rogers, Concord Coalition

Charles McLure, Stanford University

Donald Marron, The Urban Institute and The Tax Policy Center

 **COFFEE BREAK: 10:00 – 10:15 AM**

CONCURRENT SESSIONS 10:15 – 11:45 AM

LOCATION: MAUREPAS

STATE AND LOCAL GOVERNMENT FISCAL BEHAVIOR AND THE GREAT RECESSION

Organizer/Moderator: Ronald Fisher, Michigan State University

Presentations:

Understanding States' Differences in Weathering Economic

Downturns, *Therese McGuire*, Northwestern University, *Nathan*

Anderson, University of Illinois at Chicago and *Teresa Garcia-Milà*,

Universitat Pompeu Fabra

Predicting the Impact of the Housing Crisis and the Great Recession on Big City Finance, *Howard Chernick*, CUNY, Hunter College, *Adam Langley*, Lincoln Institute of Land Policy and *Andrew Reschovsky*, University of Wisconsin-Madison

An Exploration of Recent Changes to State Tax Structures,

David Sjoquist and *Robert Buschman*, Georgia State University

State and Local Government Debt and Borrowing Before and During

the Great Recession, *Ronald Fisher*, Michigan State University and

Robert Wassmer, California State University, Sacramento

Discussant: Thomas Garrett, Federal Reserve Bank of St. Louis

LOCATION: FRONTENAC

PUBLIC OPINIONS TOWARDS TAX, SPENDING, AND FISCAL REFORMS

Organizer/Moderator: William Gale, Brookings Institution

Presentations:

Understanding Joint Support for Government Spending and Taxes:

Linking Benefits and Costs in the Mass Public, *James Garand*,

Louisiana State University and *André Blais*, Université de Montréal

Public Opinion Toward Government Spending, *William Jacoby*,

Michigan State University

The Federal Income Tax in Popular Culture, *Larry Zelenak*, Duke University School of Law

Discussants: Leonard Burman, Syracuse University

Diane Lim Rogers, Concord Coalition

LOCATION: CONDE

KINKS AND NOTCHES IN FEDERAL TAX POLICY

Organizer/Moderator: Joel Slemrod, University of Michigan

Presentations:

Do Cheaters Bunch Together? Profit Taxes, Withholding Rates and Tax Evasion, *Paul Carrillo* and *M. Shahe Emran*, George Washington University and *Anita Rivadeneira*, Centro de Estudios Fiscales Servicio de Rentas Internas – Ecuador

Does the Earned Income Tax Credit Reduce Saving by Low-Income Households?, *Caroline Weber*, University of Michigan

Intertemporal Substitution in Labor Force Participation: Evidence from Policy Discontinuities, *Dayanand Manoli*, UCLA and *Andrea Weber*, University of Mannheim

Discussants: Bradley Heim, Indiana University

Sara LaLumia, Williams College

LOCATION: ORLEANS

BEHAVIORAL RESPONSE TO PERSONAL INCOME TAX RATE CHANGES

Organizer: Gerald Auten, U.S. Department of the Treasury

Moderator: Seth Giertz, University of Nebraska-Lincoln

Presentations:

Identifying the Elasticity of Taxable Income, *Sarah Burns* and *James Ziliak*, University of Kentucky

When Tax Rates Go Up: Another Look at the 1993 Act, *Gerald Auten* and *Laura Kawano*, U.S. Department of the Treasury

Expected Income Tax Changes and Household Behavior, *Lorenz Kueng*, UC Berkeley

Discussants: Seth Giertz, University of Nebraska-Lincoln

Ivan Vidangos, Federal Reserve Board of Governors

Jon Bakija, Williams College

LOCATION: ROSALIE

TOPICS IN CORPORATE INCOME TAXATION

Organizer/Moderator: Jane Gravelle, Congressional Research Service

Presentations:

Long-Term and Short-Term Revenue Effects from Changing Tax Depreciation Allowances, *James Mackie*, U.S. Department of the Treasury

Effect of Tax Reform on Investment Incentives, *Robert Carroll*, *Thomas Neubig* and *Gerald Prante*, Ernst & Young LLP

The Tax Elasticity of Corporate Debt: A Synthesis of Size and Variations, *Ruud de Mooij*, International Monetary Fund

Effective Corporate Tax Reform: Reducing the Corporate Tax Burden by Increasing the Section 199 Deduction, *Michael Morrow*, Northeastern University

Discussants: Jane Gravelle, Congressional Research Service

John McClelland, U.S. Department of the Treasury

LOCATION: ST. CLAUDE

FRONTIERS OF PUBLIC FINANCE: 2011 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS

Organizer/Moderator: James Sallee, University of Chicago

Presentations:

Claim Timing and Ex Post Insurance Selection: Evidence from Dental "Insurance", *Marika Cabral*, Stanford University

Do Expiring Budgets Lead to Wasteful Year-End Spending? Evidence from Federal Procurement, *Neale Mahoney*, Stanford University
Taxpayer Response to Targeted Audits, *Mark D. Phillips*, University of Chicago

Discussants: Amanda Kowalski, Yale University

Alexander Gelber, University of Pennsylvania

Damon Jones, University of Chicago

LOCATION: ILE DE FRANCE 2-3

 **NOON - 1:30 PM LUNCHEON**

SPEAKER: SCOTT S. COWEN, PRESIDENT OF TULANE UNIVERSITY, NEW ORLEANS AFTER THE SHOCKS

CONCURRENT SESSIONS 1:45 – 3:15 PM

LOCATION: MAUREPAS

NEW INSIGHTS ON TAX POLICY AND FIRM BEHAVIOR

Organizer/Moderator: Jesse Edgerton, Federal Reserve Board of Governors

Presentations:

Financing Frictions and the Efficacy of Tax Incentives: Evidence from Cash Grants for Renewable Energy Investments, *Jesse Edgerton*, Federal Reserve Board of Governors and *James Sallee*, University of Chicago

Business Use of Bonus Depreciation: Evidence from Tax Data, 2001-2009, *John Kitchen* and *Matthew Knittel*, U.S. Department of the Treasury

Tax and the Nature of the Firm, *Mihir Desai*, Harvard University, *Dhammika Dharmapala*, University of Illinois College of Law and *Victor Fleischer*, University of Colorado

Discussants: Nirupama Rao, NYU

Stacie LaPlante, University of Georgia

Joel Slemrod, University of Michigan

LOCATION: FRONTENAC**TAX EXPENDITURES IN AN ERA OF LARGE BUDGET DEFICITS**

Organizer/Moderator: *Thomas Hungerford*, Congressional Research Service

Presentations:

How Big Is the Federal Government?, *Donald Marron* and *Eric Toder*, The Urban Institute and The Tax Policy Center
 Tax Expenditures, the Size and Efficiency of Government, and Implications for Budget Reform, *Leonard Burman*, Syracuse University and *Marvin Phaup*, George Washington University
 Raising Revenue through Negative Tax Expenditures: PEP and Pease, *Thomas Hungerford*, Congressional Research Service
 18 Billion at One Blow – Lessons from Evaluating Germany's Twenty Biggest Tax Expenditures, *Michael Thoene*, University of Cologne
Discussants: *G. Thomas Woodward*, Congressional Budget Office
Lori Metcalf, Pew Charitable Trusts

LOCATION: CONDE**FIELD EXPERIMENTS IN PUBLIC ECONOMICS**

Organizer/Moderator: *Dayanand Manoli*, UCLA

Presentations:

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

LOCATION: ORLEANS**FISCAL ISSUES OF DISASTERS AND RECOVERIES**

Organizer/Moderator: *James Richardson*, Louisiana State University

Presentations:

New York's Post 9/11 Recovery, *Howard Chernick*, CUNY, Hunter College
 State and Local Government Catastrophe Risk Financing and the Capital Market, *W. Bartley Hildreth*, Georgia State University and *Gerald J. Miller*, Arizona State University
 Disaster Relief Through the Tax Code: Hurricane Katrina and the Gulf Opportunity Zone, *James Williamson* and *John Pender*, U.S. Department of Agriculture
 Disaster Avoidance, Disaster Relief, and Policy Coordination in Federation, *David Wildasin*, University of Kentucky
Discussants: *Steven Sheffrin*, Tulane University
James Richardson, Louisiana State University

LOCATION: ROSALIE**EMPIRICAL EVIDENCE ON THE CAUSES OF TAX COMPLIANCE AND EVASION**

Organizer/Moderator: *Monica Singhal*, Harvard University and NBER

Presentations:

No Taxation Without Information: Deterrence and Self-Enforcement in the Value Added Tax, *Dina Pomeranz*, Harvard Business School
 Importing Corruption Norms from Overseas: Evidence from Corporate Tax Evasion in the United States, *Jason DeBacker*, U.S. Department of the Treasury, *Bradley Heim* and *Anh Tran*, Indiana University
 Doing It Under the Table: Hidden Sales in India's Manufacturing Sector, *Matthew Smith*, Rutgers University
 The Value of Honesty: Empirical Estimates from the Case of the Missing Children, *James Sallee*, University of Chicago and *Sara LaLumia*, Williams College
Discussants: *Danny Yagan*, Harvard University
Monica Singhal, Harvard University and NBER
Naomi Feldman, Federal Reserve Board of Governors

LOCATION: ST. CLAUDE**ECONOMIC ANALYSIS AND LEGAL DOCTRINES OF TAXATION**

Organizer: *Sarah Lawsky*, UC Irvine School of Law

Moderator: *Leandra Lederman*, Indiana University Maurer School of Law

Presentations:

What Is Tax Discrimination?, *Ruth Mason*, University of Connecticut Law School and *Michael Knoll*, University of Pennsylvania Law School
 Modeling Tax Law's Uncertainty, *Sarah Lawsky*, UC Irvine School of Law
 Not Close Enough: Accepting the Limits of Tax Law and Economics, *Alex Raskolnikov*, Columbia University Law School
 Corporate Tax Abuse in Court, *Nancy Staudt*, Northwestern University Law School and *Joshua Blank*, NYU School of Law
Discussants: *Kirk Stark*, UCLA; *Lawrence Zelenak*, Duke Law School

CONCURRENT SESSIONS 3:30 – 5:00 PM**LOCATION: CONDE****MULTINATIONALS, TRANSFER PRICING, AND IPoS**

Organizer: *Dhammika Dharmapala*, University of Illinois College of Law

Moderator: *Nirupama Rao*, NYU

Presentations:

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

LOCATION: FRONTENAC**TAXATION IN LATIN AMERICA**

Organizer/Moderator: *Claudio Agostini*, Universidad Adolfo Ibañez

Presentations:

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

LOCATION: MAUREPAS**PROPERTY TAX RATES: CAUSES AND CONSEQUENCES**

Organizer: *Jennifer Gravelle*, Congressional Budget Office

Moderator: *Timothy Goodspeed*, CUNY, Hunter College

Presentations:

The Excise Tax Effects of the Property Tax Revisited, *Athiphat Muthitacharoen*, Congressional Budget Office and *George Zodrow*, Rice University
 Do Property Taxes Offer a Hedge Against Housing-Wealth Risk? Maybe Not, *Nathan Anderson*, University of Illinois at Chicago and *Andreas Duus Pape*, SUNY, Binghamton
 Causes of Differences in Effective Property Tax Rates, *Jennifer Gravelle*, Congressional Budget Office
Discussants: *Andrew Hanson*, Georgia State University; *Bo Zhao*, Federal Reserve Bank of Boston; *Timothy Goodspeed*, CUNY, Hunter College

LOCATION: ORLEANS
HIGHER EDUCATION

Organizer/Moderator: *Nicholas Turner*, U.S. Department of the Treasury

Presentations:

Do Students Profit from For-Profit Education? Estimating the Returns to Postsecondary Education with Tax Data, *Nicholas Turner*, U.S. Department of the Treasury

Is There a "Hope" for High School Graduates: The Effect of Federal Tax Credits on College Enrollment and University Choice, *Tatyana Guzman*, Indiana University, Bloomington

For-Profit Higher Education Financial Aid: Are Differences Driven by Schools or Students?, *Laura Ullrich*, Winthrop University

Discussants: *Yolanda Kodrzycki*, Federal Reserve Bank of Boston
Sarah LaLumia, Williams College
Deena Ackerman, U.S. Department of the Treasury

LOCATION: ST. CLAUDE
INTERSTATE TAX COMPETITION

Organizer: *Donald Marples*, Congressional Research Service

Moderator: *Cristobal Young*, Stanford University

Presentations:

The Battle of Taxes: Strategic Interaction in Multiple Tax Policies Among States, *William Hoyt*, University of Kentucky

Inter-Federation Competition: Sales Tax Externalities with Multiple Federations, *David Agrawal*, University of Michigan

Millionaire Migration and State Taxation of Top Incomes: Evidence from a Natural Experiment, *Cristobal Young*, Stanford University and *Charles Varner*, Princeton University

Discussants: *Cristobal Young*, Stanford University
David Agrawal, University of Michigan

LOCATION: ROSALIE
INCOME INEQUALITY, INCOME VOLATILITY, AND ECONOMIC MOBILITY

Organizer/Moderator: *Peter Brady*, Investment Company Institute

Presentations:

Rising Inequality: Transitory or Permanent? New Evidence from a Panel of U.S. Tax Returns 1987-2006, *Jason DeBacker*, U.S. Department of the Treasury, *Bradley Heim*, Indiana University, *Vasia Panous* and *Ivan Vidangos*, Federal Reserve Board of Governors
Estimating Intergenerational Economic Mobility Using a Panel of Tax Returns, *Victoria Bryant* and *Michael Weber*, Internal Revenue Service, *David Grusky* and *Pablo Mitnik*, Stanford University

Income Sources, Investment Returns, and Tax Arbitrage Among the Top 1 Percent, *Christopher Balding*, UC Irvine, *Estelle Dauchy*, Peking University HSBC Business School

Long-Term Tax Liability and the Effects of Refundable Credits, *Timothy Dowd*, Joint Committee on Taxation and *John Horowitz*, Ball State University

Discussants: *James Nunns*, The Urban Institute and The Tax Policy Center
Janet Holtzblatt, Congressional Budget Office

GENERAL SESSION 5:00 – 6:00 PM

LOCATION: ILE DE FRANCE 1
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
PRESIDENTIAL ADDRESS: LEONARD BURMAN, Syracuse University

6:15 – 7:30 PM

LOCATION: HENRI
RECEPTION



FRIDAY, NOVEMBER 13

CONCURRENT SESSIONS 8:30 – 10:00 AM

LOCATION: CONDE
STATE AND LOCAL TAXES ON CAPITAL INCOME: IMPLICATIONS FOR INTERNATIONAL TAX COMPETITION

Organizer: *Sally Wallace*, Georgia State University

Moderator: *Joann Weiner*, George Washington University and Bloomberg Government

Presentations:

Economic Incidence of Additional State Business Taxes, *Robert Cline*, *Thomas Neubig* and *Andrew Phillips*, Ernst & Young LLP, and *Joo Mi Kim*, Foros

Fiscal Competition in a Dynamic Context: Economic Integration, *David Wildasin*, University of Kentucky

Destination Taxation, Road to Economic Success?, *William Fox*, University of Tennessee and *Zhou Yang*, Robert Morris University

Discussants: *Daniel Wilson*, Federal Reserve Bank of San Francisco
Donald Bruce, University of Tennessee

LOCATION: ST. CLAUDE
NEW DEVELOPMENTS IN FISCAL DECENTRALIZATION IN DEVELOPING COUNTRIES

Organizer/Moderator: *Paul Smoke*, NYU

Presentations:

Exploring the Effectiveness of Local Public Sector Finance, *Jameson Boex*, The Urban Institute

Intergovernmental Relations in Macedonia: Mitigating Conflict through Decentralization, *Musharraf Cyan*, *Jorge Martinez-Vazquez* and *Andrey Timofeev*, Georgia State University

Fiscal Decentralization under Kenya's New Constitution, *Paul Smoke*, NYU and *Kathy Whimp*, World Bank

Money for Nothing? Experience with Intergovernmental Performance Grants, *Kai Kaiser*, World Bank

Discussants: *François Vaillancourt*, Université de Montreal
Roy Bahl, Georgia State University

LOCATION: ORLEANS
TARGETED VERSUS NON-TARGETED GOVERNMENT INTERVENTIONS IN EDUCATION

Organizer/Moderator: *Michael Lovenheim*, Cornell University

Presentations:

Does State Preschool Crowd Out Private Provision: The Impact of Universal Pre-Kindergarten on the Child Care Sector in Oklahoma and Georgia, *Daphna Bassok*, University of Virginia, *Maria Fitzpatrick*, Cornell University and *Susanna Loeb*, Stanford University

Are the Kids Alright? Testing Explanations for the Summer Decline in Youth Suicide, *Benjamin Hansen*, University of Oregon and *Matthew Lang*, Xavier University

Not Just for Poor Kids: The Impact of Universal Free School Breakfast on Meal Participation and Student Outcomes, *Sean Corcoran*, *Jacob Leos-Urbel* and *Amy Ellen Schwartz*, NYU

The Effects of Texas's Targeted Pre-Kindergarten Program on Academic Performance, *Rodney Andrews* and *Paul Jargowsky*, University of Texas at Dallas

Discussants: *Jason Fletcher*, Yale University
Michael Lovenheim, Cornell University

LOCATION: ROSALIE**CORPORATE TAXATION: THEORY AND EVIDENCE ABOUT THE VALUE OF DEFERRAL AND OTHER PLANNING DECISIONS****Organizer/Moderator:** *Lillian Mills*, University of Texas at Austin**Presentations:**Does Tax Deferral Enhance Firm Value?, *Benjamin Ayers* and *Stacie Laplante*, University of GeorgiaThe Net Present Value Effective Tax Rate, *James Musumeci*, Southern Illinois University-Carbondale and *Richard Sansing*, Dartmouth CollegeInside the Corporate Tax Department: Insights on Corporate Decision Making and Tax Aggressiveness, *John Graham*, Duke University,*Michelle Hanlon*, MIT and *Terry Shevlin*, University of Washington**Discussant:** *Cristi Gleason*, University of Iowa**LOCATION: MAUREPAS****TAXATION AND HOUSING****Organizer/Moderator:** *James Poterba*, MIT and NBER**Presentations:**Federal Taxes, Geographic Incidence, and Inefficiencies in Location and Housing Consumption, *David Albouy*, University of Michigan and *Andrew Hanson*, Georgia State UniversityTen-Year Impacts of Individual Development Accounts on Homeownership: Evidence from a Randomized Experiment, *William Gale*, Brookings Institution, *Clinton Key* and *William Rohe*, University of North Carolina, Chapel Hill, *Mark Schreiner* and *Michael Sherraden*, Washington University in Saint LouisThe Mortgage Interest Deduction and Its Impact on Homeownership Decisions, *Christian Hilber*, London School of Economics and *Tracy Turner*, Kansas State University**Discussants:** *Thomas Davidoff*, University of British Columbia
Leah Brooks, Federal Reserve Board of Governors
Gary Engelhardt, Syracuse University**LOCATION: FRONTENAC****INCOME TAX PROVISIONS FOR LOW-INCOME PEOPLE: COMPLIANCE AND DESIGN ISSUES****Organizer:** *Janet McCubbin*, U.S. Department of the Treasury**Moderator:** *Robert Weinberger*, Aspen Institute**Presentations:**What More Can We Learn about EITC Noncompliance? *Kara Leibel*, Internal Revenue Service, *Emily Lin* and *Janet McCubbin*, U.S. Department of the TreasuryTaxpayer Response to the Earned Income Tax Credit: Evidence from the IRS National Research Program, *Raj Chetty* and *John Friedman*, Harvard University and NBER, and *Kara Leibel* and *Alan Plumley*, Internal Revenue Service and *Emmanuel Saez*, UC BerkeleyThe Nontaxable Combat Pay Election and the Earned Income Tax Credit, *Patricia Tong* and *Suzanne Gleason*, U.S. Department of the TreasuryUnderstanding the Demand for High Cost Tax Advances, *Brett Theodos*, *Jessica Compton* and *Eugene Steuerle*, The Urban Institute and *Karen Masken*, Internal Revenue Service**Discussants:** *Naomi Feldman*, Federal Reserve Board of Governors
Robert Weinberger, Aspen Institute**CONCURRENT SESSIONS 10:15 - 11:45 AM****LOCATION: CONDE****TAXES AND DISTRIBUTION****Organizer/Moderator:** *Alan Viard*, American Enterprise Institute**Presentations:**Do Progressive Consumption Taxes Work at the Very Top of the Economic Spectrum?, *Alan Viard*, American Enterprise Institute
Distributional Effects of Federal Tax Expenditures in the Individual Income Tax, *Eric Toder*, The Urban InstituteA Revised Methodology for Distributing the Corporate Income Tax, *Laura Power*, *Julie Anne Cronin*, and *Emily Lin*, U.S. Department of the Treasury**Discussants:** *Rudy Santore*, University of Tennessee
James Mackie, U.S. Department of the Treasury
James Nunns, The Urban Institute and The Tax Policy Center**LOCATION: FRONTENAC****STATE SALES TAXES IN DECLINE****Organizer/Moderator:** *Donald Bruce*, University of Tennessee**Presentations:**The Disappearing Sales Tax: The Impact of Base Breadth on Elasticity, Stability, and Recession Sensitivity Over Forty Years, *John Mikesell*, Indiana UniversityCross-Border Shopping, Use Tax Compliance, and State Tax Collections: Evidence from eBay Transactions, *James Alm*, Tulane University and *Mikhail Melnik*, Niagara UniversitySales Taxes and Electronic Commerce: Are There Employment Impacts?, *Donald Bruce* and *William Fox*, University of Tennessee**Discussants:** *David Merriman*, University of Illinois at Chicago
David Agrawal, University of Michigan**LOCATION: ORLEANS****TAX ANALYSIS USING U.S. ADMINISTRATIVE DATA****Organizer/Moderator:** *John Friedman*, Harvard University and NBER**Presentations:**How Does the EITC Affect Educational Achievement?, *Raj Chetty*, Harvard University and *John Friedman*, Harvard University and NBER
Measuring the Response to the Saver's Credit: Evidence from the Universe of U.S. Tax Returns, *Shanthi Ramnath*, U.S. Department of the TreasuryTaxes, Firms and the Real Economy, *Danny Yagan*, Harvard University
Discussant: *Joel Slemrod*, University of Michigan**LOCATION: ROSALIE****CORPORATE TAX REFORM****Organizer/Moderator:** *Daniel Shaviro*, NYU School of Law
(Panel Discussion)**Panelists***Martin Sullivan*, Tax Analysts*Peter Merrill*, PricewaterhouseCoopers LLP*Rosanne Altshuler*, Rutgers University**LOCATION: MAUREPAS****TARIFFS AND TAXES, FROM BEFORE THE CIVIL WAR TO THE NEW ERA****Organizer/Moderator:** *Joseph Thorndike*, Tax Analysts**Presentations:**Revenue Response from a Tax Cut: The Walker Tariff of 1846, *G. Thomas Woodward*To Incorporate or to Move? The Impact of Income Taxes on Firms' Choice of Organizational Forms and Location, *Li Liu*, University of OxfordBachelor Taxes 1895-1939, *Marjorie Kornhauser*, Arizona State University**Discussants:** *Thomas Hungerford*, Congressional Research Service
Jane Gravelle, Congressional Research Service
Dennis Ventry, UC Davis School of Law**LOCATION: ST. CLAUDE****TAXING BAD THINGS****Organizer/Moderator:** *Seth Giertz*, University of Nebraska-Lincoln**Presentations:**Genetic Modulation of the Effects of Tobacco Taxation on Use, *Jason Fletcher*, Yale UniversityThe Effect of Cigarette Taxation on Prices: An Empirical Analysis Using Local Level Data, *Ryan Sullivan*, Naval Postgraduate School
Optimal Taxation and Junk Food, *Firouz Gahvari*, University of Illinois, and *Harry Tsang*, University of North Dakota**Discussants:** *Mehmet Tosun*, University of Nevada-Reno
James Sallee, University of Chicago

LOCATION: ILE DE FRANCE 2-3

 **NOON - 1:30 PM LUNCHEON**

**SPEAKER: PETER DIAMOND, MIT, WINNER OF
THE 2010 SVERIGES RIKSBANK PRIZE IN ECONOMIC SCIENCES
IN MEMORY OF ALFRED NOBEL**

CONCURRENT SESSION 1:45 – 3:15 PM

LOCATION: CONDE

TAXATION AND TOP WEALTH HOLDERS

Organizer/Moderator: *Brian Raub*, Internal Revenue Service

Presentations:

The Estate Tax and the Transfer of Wealth, *Robert Avery* and *Kevin Moore*, Federal Reserve Board of Governors, *Daniel Grodzicki*, Stanford University

Over the Top: How Estate Tax Returns Show That the Very Rich Are Different from You and Me, *Jenny Wahl*, Carleton College and *Lisa Rosenmerkel*, Internal Revenue Service

A New Look at the Income-Wealth Connection for America's Wealthiest Decedents, *Barry Johnson*, *Brian Raub*, and *Joseph Newcomb*, Internal Revenue Service

Discussants: *Jon Bakija*, Williams College
Janet McCubbin, U.S. Department of the Treasury

LOCATION: FRONTENAC

THE CORPORATE TAX IN INTEGRATED ECONOMIES

Organizer/Moderator: *Kimberly Clausing*, Reed College

Presentations:

Measuring the Burden of the Corporate Income Tax under Imperfect Competition, *Li Liu*, University of Oxford and *Rosanne Altshuler*, Rutgers University

Investigating the Incidence of the Corporate Tax in a Global Economy, *Kimberly Clausing*, Reed College

The Rising Tax-Eligibility of U.S. Corporate Residence, *Daniel Shaviro*, NYU School of Law

Discussants: *William Gentry*, Williams College; *Joel Slemrod*, University of Michigan; *Dharmika Dharmapala*, University of Illinois College of Law

LOCATION: MAUREPAS

STATE AND LOCAL FINANCE: POLICY AND PRACTICE IN THE GREAT RECESSION

Organizer: *Robert Ebel*, University of the District of Columbia

Moderator: *Gary Cornia*, Brigham Young University

Presentations:

What Happened and What's Next, *Robert Ebel*, University of the District of Columbia, *John Petersen*, George Mason University, and *Ha Vu*, World Bank

A Day in the Life of a Revenue Estimator, *Norton Francis*, DC Office of the Chief Financial Officer, ORA

Budgeting and Pullback Management, *Carolyn Bourdeaux*, and *W. Bartley Hildreth*, Georgia State University

State Tax Administration: Seven Problems in Search of a Solution, *Billy Hamilton*, Hamilton Consulting

Discussant: *Jim Landers*, Indiana Legislative Services Agency

LOCATION: ROSALIE

RESPONSIVENESS OF LABOR SUPPLY TO INCENTIVES

Organizer/Moderator: *Alexander Gelber*, Univ. of Pennsylvania and NBER

Presentations:

Labor Supply Adjustment to Taxes, *Alexander Gelber*, Univ. of Pennsylvania and NBER

The Effect of State-Earned Income Tax Credits on Employment: Evidence from Two Midwestern States, *Jennifer Tennant*, Ithaca College

Women and the Social Security Earnings Test, *Theodore Figinski*, UC Irvine
Every Kind of People? Labor Supply Elasticities in Europe and the United States, *Olivier Bargain*, University College Dublin, *Kristian Orsini*, Catholic University of Leuven and *Andreas Peichl*, University of Cologne

Discussants: *Dayanand Manoli*, UCLA; *Theodore Figinski*, UC Irvine; *Olivier Bargain*, University College Dublin; *Jennifer Tennant*, Ithaca College

LOCATION: ST. CLAUDE

TOPICS IN PROPERTY TAXATION

Organizer: *Daphne Kenyon*, Lincoln Institute of Land Policy

Moderator: *Leah Brooks*, Federal Reserve Board of Governors

Presentations:

Taxable Property Values: Exploring the Feasibility of a Survey, *Brian Zamperini*, *Peter Schilling* and *Melissa Braybrooks*, U.S. Census Bureau
Analysis of Detroit Property Tax Revenue Options, *Gary Sands*, Wayne State University and *Mark Skidmore*, Michigan State University

Property Tax Reform in Indiana: Equity and Cost Considerations, *Olha Krupa*, Indiana University

Reducing Errors in Property Tax Assessments Through a Formal Appeal Process, *William Doerner* and *Keith Ihlanfeldt*, Florida State University

Discussants: *Justin Ross*, Indiana University; *Daphne Kenyon*, Lincoln Institute of Land Policy

LOCATION: ORLEANS

GRADUATE STUDENT SESSION

Organizer/Moderator: *Andrew Hanson*, Georgia State University

Presentations:

The Impact of Personal Income Tax Rates on the Employment Decisions of Small Businesses, *Katie Sobczyk Player*, Clemson University
Earnings Mobility in the United States: A Cause of Increasing Inequality, *David Splinter*, Rice University

An Empirical Analysis of Tax Competition: The Case of Capital Taxation in Japan, *Atsushi Kawamoto*, Syracuse University

Depreciation Deductions and Corporate Investment: Evidence from the Corporate Alternative Minimum Tax, *Jongsang Park*, University of Michigan

Discussants: *Donald Bruce*, University of Tennessee; *James Alm*, Tulane University; *Timothy Goodspeed*, CUNY, Hunter College; *David Wildasin*, University of Kentucky

GENERAL SESSION 3:30 – 5:00 PM

LOCATION: ILE DE FRANCE 1

**GENERAL SESSION IN HONOR OF ALAN AUERBACH,
2011 HOLLAND AWARD RECIPIENT**

Organizers: *Rosanne Altshuler*, Rutgers University and *James Hines*, University of Michigan

Moderator: *Dharmika Dharmapala*, University of Illinois College of Law

Presentations:

Rosanne Altshuler, Rutgers University; *William Gale*, Brookings Institution; *James Hines*, University of Michigan; *Laurence Kotlikoff*, Boston University; *James Poterba*, MIT and NBER

LOCATION: HENRI

 **RECEPTION 5:15 – 6:30 PM**

In Honor of Alan Auerbach, 2011 Holland Award Recipient



SATURDAY, NOVEMBER 19

CONCURRENT SESSIONS 8:30 – 10:00 AM

LOCATION: ST. CLAUDE

TAX AMNESTY IN THE AMERICAN STATES

Organizer/Moderator: *Justin Ross*, Indiana University

Presentations:

Are State Tax Amnesty Programs Associated with Financial Reporting Irregularities?, *Jaron Wilde* and *Nathan Sharp*, Texas A&M University, *Neal Buckwalter*, Indiana University and *David Wood*, Brigham Young University

The Changing Structure and Yield of Amnesties in the Great Recession, *John Mikesell* and *Justin Ross*, Indiana University

Effects of Amnesty Characteristics on Tax Revenue: Evidences from the U.S. States, *Hari Luitel*, Algoma University and *Mehmet Tosun*, University of Nevada-Reno

Strategic Delinquency in State Tax Amnesty Programs, *Justin Ross*, and *Neal Buckwalter*, Indiana University

Discussants: *Ranjana Madhusudhan*, NJ Department of Treasury; *Denvil Duncan*, Indiana University

LOCATION: FRONTENAC

LOCAL POLICY, PUBLIC SERVICES, AND LAND VALUES

Organizer/Moderator: *David Albouy*, University of Michigan

Presentations:

Development Impact Fees and the Value of Land, *Gregory Burge*, University of Oklahoma
Metropolitan Land Values and Housing Productivity, *David Albouy*, University of Michigan, *Gabe Ehrlich*, University of Michigan
Tax Increment Financing, Spillovers, and School District Revenue, *Jennifer Bossard*, Doane College and *John Anderson*, University of Nebraska

Discussants: *Therese McGuire*, Northwestern University
Leah Brooks, Federal Reserve Board of Governors
Ilyana Kuziemko, Princeton University

LOCATION: ORLEANS

COORDINATION OF TAX AND TRANSFER SYSTEMS

Organizer: *Janet Holtzblatt*, Congressional Budget Office

Moderator: *Robert Weinberger*, Aspen Institute

Presentations:

Marginal Tax Rates Under the Tax and Transfer Systems, *Shannon Mok*, Congressional Budget Office
Alternative Methods of Providing the EITC in Real Time, *Deena Ackerman*, U.S. Department of the Treasury, *Janet Holtzblatt*, Congressional Budget Office
Promoting College Affordability: A Study of the American Opportunity Tax Credit and the Federal Pell Grant Program, *Deena Ackerman*, *Andrew Bershadker*, *Julie Anne Cronin* and *Nicholas Turner*, U.S. Department of the Treasury

Discussants: *Jonathan Forman*, University of Oklahoma
Elaine Maag, The Urban Institute and The Tax Policy Center

LOCATION: MAUREPAS

RECENT ATTEMPTS AT STATE TAX REFORM

Organizer/Moderator: *Mark Ibele*, Assembly Committee on Budget, State of California

Presentations:

Georgia's Tax Reform: Process, Recommendations, and Analysis, *David Sjoquist*, Georgia State University
Tax Reform Efforts in California During a Budget Crisis, *Mark Ibele*, Assembly Committee on Budget, State of California
A National Perspective on State Tax Reform, *Harley Duncan*, KPMG
Tax Reforms' Commissions as a Precursor to Major Structural Reforms: California Examples, *Steven Sheffrin*, Tulane University

Discussant: *Kim Rueben*, The Urban Institute and The Tax Policy Center

LOCATION: CONDE

EVIDENCE ON SOCIAL INSURANCE AND POLICIES TO ENCOURAGE PRIVATE INSURANCE COVERAGE

Organizer/Moderator: *Gopi Goda*, Stanford University

Presentations:

The Role of Medical Expenditure Risk in Disability Insurance and Labor Supply over the Life Cycle, *Seonghoon Kim*, Ohio State University
Quantitative Analysis of Health Insurance Reform: Separating Community Rating from Income Redistribution, *Svetlana Pashchenko*, Uppsala University, *Ponpoje (Poe) Porapakkarm*, University of Macau
Can the Government Incentivize the Purchase of Private Long-Term Care Insurance? Evidence from the Long-Term Care Partnership Program, *Nadia Greenhalgh-Stanley*, Kent State University

Discussants: *Dayanand Manoli*, UCLA
Jonathan Kolstad, University of Pennsylvania
Gopi Goda, Stanford University

LOCATION: ROSALIE

HOW DO PEOPLE ADAPT TO ECONOMIC SHOCKS? EVIDENCE FROM TAX RETURN DATA

Organizer/Moderator: *Pamela Moomau*, Joint Committee on Taxation

Presentations:

How Income Changes During Unemployment: Evidence from Tax Return Data, *Laura Kawano*, U.S. Department of the Treasury and *Sara LaLumia*, Williams College
The Transition to Self Employment: The Role of Taxes and Trade Shocks, *Shushanik Hakobyan*, Middlebury College and *David Joulfaian*, U.S. Department of the Treasury
Using Differences in Knowledge Across Neighborhoods to Uncover the Impacts of the EITC on Earnings, *Raj Chetty* and *John Friedman*, Harvard University and *Emmanuel Saez*, UC Berkeley
Discussants: *James Cilke*, Joint Committee on Taxation; *John Diamond*, Rice University; *Nicholas Bull*, Joint Committee on Taxation

CONCURRENT SESSIONS 10:15 – 11:45 AM

LOCATION: ST. CLAUDE

FEDERAL INFLUENCE ON STATE TAXATION: DESCRIPTION AND PRESCRIPTION

Organizer: *Brian Galle*, Boston College

Moderator: *Darien Shanske*, UC, Hastings College of Law

Presentations:

Bribing the States to Tax Food, *Kirk Stark*, UCLA School of Law
An Argument for Privileging the Local Property Tax Under the Federal Income Tax, *Darien Shanske*, UC, Hastings College of Law
The Way Forward for State Taxation of E-Commerce, *David Gamage*, UC Berkeley
Discussants: *David Agrawal*, University of Michigan; *David Sjoquist*, Georgia State University; *Kirk Stark*, UCLA School of Law

LOCATION: FRONTENAC

HEALTH POLICY

Organizer/Moderator: *Amanda Kowalski*, Yale University

Presentations:

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

LOCATION: MAUREPAS

ACCOUNTING RESEARCH ON CORPORATE TAXATION

Organizer: *Michelle Hanlon*, MIT

Moderator: *Stacie LaPlante*, University of Georgia

Presentations:

What Do Firms Do When Dividend Tax Rates Change? An Examination of Alternative Payout Responses to Dividend Tax Rate Changes, *Michelle Hanlon*, MIT and *Jeffrey Hoopes*, University of Michigan
Does Financial Constraint Affect Shareholder Taxes and the Cost of Equity Capital?, *Chongyang Chen*, *Zhonglan Dai* and *Harold Zhang*, University of Texas at Dallas and *Douglas Shackelford*, University of North Carolina
Policymaker Scrutiny and Its Association with Tax Law Compliance under the American Jobs Creation Act of 2004, *Jian Cao*, *Roy Clemons*, Florida Atlantic University, *Yunhao Chen*, Florida International University, and *Michael R. Kinney*, Texas A&M University
The Effect of Book-Tax Conformity on Tax and Financial Reporting Aggressiveness: A Longitudinal Study, *Debra Salbador*, Virginia Tech and *Valaria Vendrzyk*, University of Richmond
Discussants: *Jesse Edgerton*, Federal Reserve Board of Governors; *Terry Shevlin*, University of Washington

LOCATION: ROSALIE**PUBLIC POLICY TOWARDS HOUSING**

Organizer/Moderator: *Molly Sherlock*, Congressional Research Service
Presentations:

The Impact of Housing Vouchers on Mobility and Neighborhood Attributes, *Michael Eriksen*, University of Georgia and *Amanda Ross*, West Virginia University

Do Increases in Subsidized Housing Reduce the Incidence of Homelessness? Evidence from the Low-Income Housing Tax Credit, *Osborne Jackson*, Northeastern University and *Laura Kawano*, U.S. Department of the Treasury

The Incidence of the First-Time Home Buyer Tax Credit, *Adam Cole*, U.S. Department of the Treasury and *Michael Lovenheim*, Cornell University

Tax Credits for Residential Energy Efficiency: An Evaluation Using Individual Taxpayer Data, *Molly Sherlock*, Congressional Research Service and *Andre Neveu*, James Madison University

Discussants: *Gregory Burge*, University of Oklahoma
John Anderson, University of Nebraska

LOCATION: CONDE**THEORY AND PRACTICE OF REDISTRIBUTIVE TAXATION**

Organizer/Moderator: *Matthew Murray*, University of Tennessee
Presentations:

Optimal Taxation with Rent-Seeking, *Casey Rothschild*, Middlebury College and *Florian Scheuer*, Stanford University

Optimal Taxation When Agents Have Other-Regarding Preferences, *Matthew Murray* and *Rudy Santore*, University of Tennessee

Tax Policy and Income Inequality in the United States, 1978-2007: A Decomposition Approach, *Olivier Bargain*, University College Dublin, *Mathias Dolls* and *Dirk Neumann*, University of Cologne, *Herwig Immervoll*, OECD, *Andreas Peichl*, *Nico Pestel* and *Sebastian Sieglösch*, IZA - Institute for the Study of Labor

Discussants: *David Wildasin*, University of Kentucky; *Alan Viard*, American Enterprise Institute; *Seth Giertz*, University of Nebraska-Lincoln

LOCATION: ORLEANS**SMALL BUSINESS TAX POLICY AND COMPLIANCE ISSUES**

Organizer: *Thornton Matheson*, International Monetary Fund

Moderator: *Nicholas Bull*, Joint Committee on Taxation

Presentations:

The Costs for Canadian Business of Complying with the 2007 Tax System: A Multivariate Analysis Using Small Firm Data, *François Vaillancourt*, Université de Montreal

The VAT Small Business Exemption in the United States, *Edith Brashares*, *John Kitchen*, *Matthew Knittel* and *Gerald Silverstein*, U.S. Department of the Treasury

Allocating Business Income Between Capital and Labor Under a Dual Income Tax: The Case of Iceland, *Thornton Matheson*, International Monetary Fund and *Jon Tyrggvason*, RSK

Discussants: *Mark Mazur*, U.S. Department of the Treasury
Victoria Perry, International Monetary Fund
Victor Fleischer, University of Colorado School of Law

**LOCATION: MAUREPAS**

Board Meeting Friday, November 18, 6:45 PM – 9:00 PM

PROGRAM COMMITTEE

Jon Bakija, Williams College, *Co-Chair*

Jane Gravelle, Congressional Research Service, *Co-Chair*

Andrew Hanson, Georgia State University, *Student Events Chair*

Leonard Burman, Syracuse University, NTA President, *Ex Officio*

J. Fred Giertz, University of Illinois, NTA Executive Director, *Ex Officio*

Claudio Agostini, Universidad Adolfo Ibáñez

David Albouy, University of Michigan

Rosanne Altshuler, Rutgers University

Gerald Auten, U.S. Department of the Treasury

Peter Brady, Investment Company Institute

Donald Bruce, University of Tennessee

Kimberly Clausing, Reed College

Dharmika Dharmapala, University of Illinois

Robert Ebel, University of the District of Columbia

Jesse Edgerton, Federal Reserve Board of Governors

Fernando Ferriera, University of Pennsylvania

Ronald Fisher, Michigan State University

John Friedman, Harvard University

William Gale, Brookings Institution

Brian Galle, Boston College

Alexander Gelber, University of Pennsylvania

Seth Giertz, University of Nebraska-Lincoln

Gopi Goda, Stanford University

Jennifer Gravelle, Congressional Budget Office

Michelle Hanlon, Massachusetts Institute of Technology

James Hines, University of Michigan

Janet Holtzblatt, Congressional Budget Office

Thomas Hungerford, Congressional Research Service

Mark Ibele, Assembly Committee on Budget, State of California

Daphne Kenyon, Lincoln Institute of Land Policy

Amanda Kowalski, Yale University

Sarah Lawsky, UC Irvine School of Law

Michael Lovenheim, Cornell University

Dayanand Manoli, UCLA

Donald Marples, Congressional Research Service

Thornton Matheson, International Monetary Fund

Mark Mazur, U.S. Department of the Treasury

Janet McCubbin, U.S. Department of the Treasury

Lillian Mills, University of Texas at Austin

Pamela Moomau, Joint Committee on Taxation

Matthew Murray, University of Tennessee

James Poterba, MIT and NBER

Brian Raub, Internal Revenue Service

James Richardson, Louisiana State University

Justin Ross, Indiana University

James Sallee, University of Chicago

Daniel Shavero, NYU School of Law

Molly Sherlock, Congressional Research Service

Monica Singhal, Harvard University

Joel Slemrod, University of Michigan

Paul Smoke, NYU

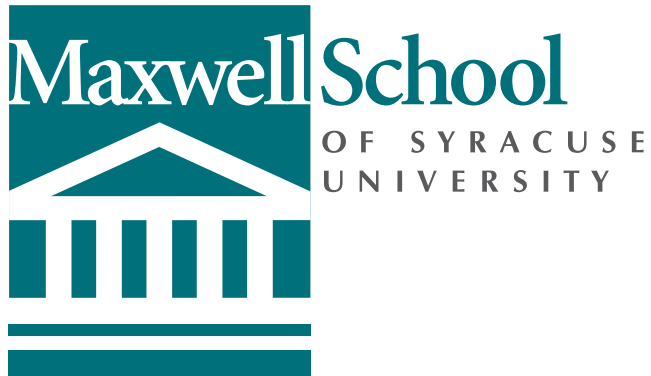
Joseph Thorndike, Tax Analysts

Nicholas Turner, U.S. Department of the Treasury

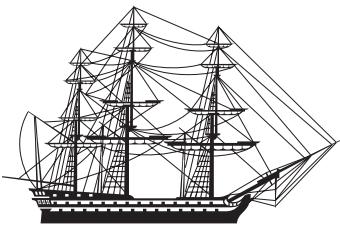
Alan Viard, American Enterprise Institute

Sally Wallace, Georgia State University

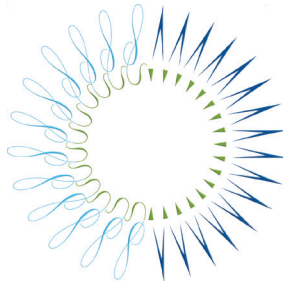
The National Tax Association gratefully acknowledges
the following organizations for their support of the
104th Annual Conference on Taxation.



THE MURPHY INSTITUTE
TULANE UNIVERSITY



Vanguard[®]



THE
PEW
CHARITABLE TRUSTS



ANDREW YOUNG SCHOOL
OF POLICY STUDIES