108th Annual Conference on Taxation

Boston Park Plaza Hotel
Boston, MA
November 19–21, 2015
REGISTRATION — DARTMOUTH/EXETER FOYER (MEZZANINE)
Wednesday, November 18  3:00 PM - 7:00 PM  Thursday, November 19  7:30 AM - 5:00 PM  Friday, November 20  8:00 AM - 3:00 PM

THURSDAY, NOVEMBER 19
CONCURRENT SESSIONS 8:30 – 10:00 AM
Fiscal Policy Analytics of Tax Wedge Reduction, Financial Transactions Tax and Tax Treaty Shopping
Housing Markets during the Recent Boom/Bust Cycle: Implications for Labor Outcome and Public Finance
Local Taxation and Urban Form: Research from Lincoln Institute of Land Policy Scholars
Topics in Business Taxation
Responsiveness of Charitable Giving to Internal and External Factors
Topics in Political Economy
Business Taxation and Big Data
Elasticity of Taxable Income #1
Local Fiscal Policy: Rules and Effects
Macroeconomic Policy and Tax Policy Interactions

COFFEE BREAK 8:30 – 8:45 AM

CONCURRENT SESSIONS 10:15 – 11:45 AM
The Impact of Economic, Housing Market, and Demographic Changes on State and Local Government Finance
Charitable Giving of High-Income Households: Inside Corporate Structure and Decision Making
Macroeconomic Modeling of Tax Policy
Tax Enforcement Policy in Practice
New Perspectives on Optimal Tax Policy #1
Tax Incentives, Frictions, and Inattention
Governance and Taxes
New Perspectives on the Taxation of Shareholders
Taxation in Developing Countries

LUNCHEON NOON – 1:30 PM
Speaker: James Poterba, Mitsui Professor of Economics at MIT and President and Chief Executive Officer, National Bureau of Economic Research (NBER)

CONCURRENT SESSIONS 1:45 – 3:15 PM
State Government Policy and Entrepreneurship
Local Public Finance Abroad
Property Taxes and Property Values
Taxation and Social Policy
Corporate Tax Evasion in Latin America
New Perspectives on Optimal Tax Policy #2
Elasticity of Taxable Income #2
Taxation and Household Labor Supply
Tax Preferred Retirement Savings Accounts
Local and Individual Responses to Federal Subsidies

COFFEE BREAK 3:15 – 3:30 PM

CONCURRENT SESSIONS 3:30 – 5:00 PM
Fiscal Federalism and Fiscal Competition
Sales Taxes
Building Tax Enforcement Capacity
Firm Taxation and Investment
Taxation, Consumption, and Household Expenditures
Taxes, Wages, and Work at Low Incomes
The Law and Macroeconomics of Fiscal Policy
New Approaches to Environmental Energy Policy
International Taxation, Lockout, and Jurisdictional Competition
Frontiers of Public Finance: 2015 NTA Outstanding Doctoral Dissertation Award Winners

GENERAL SESSION 5:00 – 6:00 PM
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION
PRESIDENTIAL ADDRESS, Alan Auerbach, University of California, Berkeley
PRESENTATION OF AWARDS: DISSERTATION AWARD, RICHARD MUSGRAVE PRIZE and REFEREE OF THE YEAR AWARD

RECEPTION 6:15 – 7:15 PM
In Honor of John Mikesell, 2015 Steven D. Gold Award Recipient

FRIDAY, NOVEMBER 20
CONCURRENT SESSIONS 8:30 – 10:00 AM
Local Responses to Taxes
The Effects of Health Care Coverage
Tax Law and Tax Policy
Foreign Cash and Earnings
Clean Energy Tax Policy
International Corporate Tax Policy
U.S. Wealth Inequality Measurement
State Business Taxation
New Perspectives on Optimal Tax Policy #3
Design of the EITC

COFFEE BREAK 10:00 – 10:15 AM

CONCURRENT SESSIONS 10:15 – 11:45 AM
Local Public Finance
Law and Economics of Tax Rules
Fiscal Rules, Transparency, and Accountability
Policymaking in the Face of Uncertainty
Measuring Inequality
Topics in School Finance
Problems with Pools: Cross-Subsidies, Universal Service, and Political Economy
New Evidence on Tax Policy from Administrative Data
Tax Compliance
NTA: The Next Generation

LUNCHEON NOON – 1:30 PM
Speaker: Martin Feldstein, George F. Baker Professor of Economics at Harvard University and President Emeritus, NBER

GENERAL SESSION 1:45 – 3:15 PM
The Future of Using Administrative Data for Research (Panel Discussion)

COFFEE BREAK 3:15 – 3:30 PM

GENERAL SESSION 3:30 – 5:00 PM
In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient
The Student Research Forum Posters on Display in the Registration Area
5:00 – 5:30 PM

RECEPTION – 5:15 – 6:15 PM
In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient

SATURDAY, NOVEMBER 21
CONCURRENT SESSIONS 8:30 – 10:00 AM
Volatility
Medicare Policy
Fiscal Federalism, Multilateralism, and Tax Law Design
International Tax Policy, Reform, and Innovation
Government Influence through Direct Participation
Tax Forms, Publications, and Compliance
Effects of Education Finance Policies: New Evidence from Administrative Data
Social Insurance
Accounting Research and Political Economy

COFFEE BREAK 10:00 – 10:15 AM

CONCURRENT SESSIONS 10:15 – 11:45 AM
Income Responses to Health Coverage
Assessing the Affordable Care Act: A Roundtable Discussion of Lessons from and for Public Finance
Attitudes toward Tax Payment and Policy
International Tax Planning
International Profit-Shifting and Organization Planning
Incidence of Firm Taxes
Higher Education
Social Security
Taxation, Work, and Families
Tax Avoidance and Tax Risk

LUNCHEON NOON – 12:45 PM
1:00 – 2:30 PM  Short Course: Health Care, Katherine Baicker, Harvard University
THURSDAY, NOVEMBER 19

CONCURRENT SESSIONS 8:30 – 10:00 AM

FISCAL POLICY ANALYTICS OF TAX WEDGE REDUCTION, FINANCIAL TRANSACTIONS TAX, AND TAX TREATY SHOPPING
LOCATION: BERKELEY/CLARENDON ROOM
Session Chair: Ranjana Madhusudhan, New Jersey
The Macroeconomic Effects of Reducing the Tax Wedge on Labor Income: Evidence for Selected Euro Countries, Maria Grazia Attinasi, European Central Bank, Doris Prammer, Austrian Central Bank, and Martino Tasso, Banca d'Italia
The Stock Market Effects of a Securities Transaction Tax: Quasi-experimental Evidence from Italy, Pietro Tommasino, Bank of Italy
Profitable Detours: A Network Analysis of Treaty Shopping, Maarten van ’t Riet and Arjan Lejour, CPB Netherlands Bureau for Economic Policy Analysis
Discussants: Douglas Hamilton, Peter G. Peterson Foundation, Victoria Perry, IMF, and David Saltzman, Ropes & Gray LLP

HOUSING MARKETS DURING THE RECENT BOOM/BUST CYCLE: IMPLICATIONS FOR LABOR OUTCOMES AND PUBLIC FINANCE
LOCATION: STATLER ROOM
Session Chair: Gregory Burge, University of Oklahoma
Household Debt and Local Public Finances, Ron Cheung, Oberlin College, Chris Cunningham, Federal Reserve Bank of Atlanta and Stephan Whitaker, Federal Reserve Bank of Cleveland
The Role of Housing Equity for Labor Market Activity, Chris Cunningham, Federal Reserve Bank of Atlanta
Housing Wealth, Property Taxes, and Labor Supply among the Elderly, Gregory Burge and Lingxiao Zhao, University of Oklahoma
Discussants: John Deskins, West Virginia University and Seth Giertz, University of Texas at Dallas

LOCAL TAXATION AND URBAN FORM: RESEARCH FROM LINCOLN INSTITUTE OF LAND POLICY SCHOLARS
LOCATION: BOYLSTON ROOM
Session Chair: Robert Wassmer, California State University, Sacramento
The Distribution of Urban Land Values: Evidence from Market Transactions, David Albouy, University of Illinois at Urbana–Champaign
Fiscal Zoning and Fiscal Externalities, Justin Ross, Indiana University
Are Local Retail Services an Amenity or a Nuisance?, Rachel Meltzer, The New School and Sean Capperis, New York University
Property Taxation, Its Land Value Component, and the Generation of “Urban Sprawl”: The Needed Empirical Evidence, Robert Wassmer, California State University, Sacramento
Discussants: Robert Wassmer, California State University, Sacramento, Rachel Meltzer, The New School, Justin Ross, Indiana University and David Albouy, University of Illinois at Urbana–Champaign

TOPICS IN BUSINESS TAXATION
LOCATION: WHITTIER ROOM
Session Chair: Diane Ring, Boston College Law School
Taxing Economies of Scale, Mirit Eyal-Cohen, University of Alabama
Regulation by Crowd, Shu-Yi Oei, Tulane University Law School and Diane Ring, Boston College Law School
Taxation and Innovation, David Hasen, University of Colorado
Taxation and Innovation, Jacob Nussim, Bar-Ilan University
Discussants: Shu-Yi Oei, Tulane University Law School, Diane Ring, Boston College Law School, and Jacob Nussim, Bar-Ilan University

RESPONSIVENESS OF CHARITABLE GIVING TO INTERNAL AND EXTERNAL FACTORS
LOCATION: WHITE HILL ROOM
Session Chair: Benjamin Marx, University of Illinois at Urbana–Champaign
The Price Elasticity of Charitable Donations: Evidence from UK Tax Records, Miguel Almunia, and Kimberly Scharf, University of Warwick
The Sensitivity of Charitable Giving to the Timing and Salience of Tax Credits, Ross Hickey and Abigail Payne, McMaster University
Distinguishing Altruism and Social Pressure Effects of Fundraising Techniques, Nicolas Duquette and Eric Ohrn, University of Southern California
Corporate Taxation and Charitable Giving, Nicolas Duquette and Eric Ohrn, University of Southern California
Discussants: Jon Bakija, Williams College, Jacob Goldin, Stanford University Law School, Abigail Payne, McMaster University and Adam Cole, University of Michigan

TOPICS IN POLITICAL ECONOMY
LOCATION: BEACON HILL ROOM
Session Chair: Ilyana Kuziemko, Princeton University
Broadening the State: Policy Responses to the Introduction of the Income Tax, Mark Dincecco and Ugo Troiano, University of Michigan
Why did the Democrats lose the South? Bringing New Data to an Old Debate, Ilyana Kuziemko, Princeton University
Differential Impacts of Local Tax Referenda, Michael Conlin, Michigan State University
Discussants: James Feigenbaum and Maya Sen, Harvard University and Maxim Pinkowsky, Federal Reserve Bank of New York

BUSINESS TAXATION AND BIG DATA
LOCATION: STUART ROOM
Session Chair: Benjamin Lockwood, University of Warwick
Tax Reform, Depreciation Methods, and Tax Uniformity, Tracy Foertsch and James Mackie, U.S. Department of the Treasury
VAT Notches, Benjamin Lockwood, University of Warwick
Sleeping with the Enemy: Taxes and Former IRS Employee, John Robinson, University of Texas at Austin and Maobin Wang, University of International Business and Economics
Discussants: Estelle Dauchy, New Economic School, Joel Slemrod, University of Michigan, Lisa DeSimone, Stanford University
ELASTICITY OF TAXABLE INCOME #1
LOCATION: TREMONT ROOM
Session Chair: Sebastian Siegloch, University of Mannheim
The Elasticity of Taxable Income in the Presence of Deduction Possibilities, Philipp Doerenberg, University of Cologne, IZA, Andreas Piechl, and Sebastian Siegloch, University of Mannheim
Taxpayer Responses Over the Cycle: Evidence from Three Irish Notches, Enda Hargaden, University of Michigan
Discussants: Caroline Weber, University of Oregon, Andreas Piechl, University of Mannheim, and Tuomas Kosonen, VATT Government Institute for Economic Research

LOCAL FISCAL POLICY: RULES AND EFFECTS
LOCATION: ST. JAMES ROOM
Session Chair: Leslie Papke, Michigan State University
Closing the Fiscal Gap - Tax and Expenditure Limitations and Local Debt, John Mikesell, Indiana University, Daniel Mullins, Ernst & Young, Chad Smith, American University, Marvin Ward Jr., Congressional Budget Office
Effects of Strictly Implemented Rule of School Attendance by Proximity on Residential Property Values: A Case Study in Beijing, Yilin Hou, Syracuse University, Haitao Ma and Qiang Ren, Central University of Finance and Economics and Joyce Man, Indiana University
The Substitution Between Wages and Benefits: Evidence from a Kink in Pennsylvania's State-aid System, Sutirtha Bagchi, Villanova University
Discussants: Nathan Anderson, Ropes & Gray, LLP and Leslie Papke, Michigan State University

MACROECONOMIC POLICY AND TAX POLICY INTERACTIONS
LOCATION: NEWBURY ROOM
Session Chair: Christine Dobridge, The Wharton School, University of Pennsylvania
The Mortgage Interest Deduction Lessens the Ability to Conduct Monetary Policy, Hauhtahi Kingi and Kyle Rozema, Northwestern University School of Law
Do Mortgage Subsidies Help or Hurt Borrowers?, David Rappoport, Federal Reserve Board of Governors
Fiscal Stimulus and Firms: A Tale of Two Recessions, Christine Dobridge, The Wharton School, University of Pennsylvania
Discussants: Amelia Biehl, University of Michigan, Flint and Irem Guceri, University of Oxford

CONCURRENT SESSIONS 10:15 – 11:45 AM

THE IMPACT OF ECONOMIC, HOUSING MARKET, AND DEMOGRAPHIC CHANGES ON STATE AND LOCAL GOVERNMENT FINANCE
LOCATION: BERKELEY/CLARENDON ROOM
Session Chair: Richard Englund, University of New Hampshire
The Effect of the Housing Crisis on the Finances of Central Cities, Howard Chernick, Hunter College CUNY, Sandra Newman, Johns Hopkins University and Andrew Reschovsky, Lincoln Institute of Land Policy and University of Wisconsin
Asymmetry in Local Government Responses to Population Growth/Decline, Mark Skidmore, Michigan State University
State and Local Tax Resilience: Property, Income, and Sales Tax System Performance through Economic Fluctuations, John Anderson, and Shafqun Shimul, University of Nebraska-Lincoln
Pension Costs and Central City Finance, Richard Dye, University of Illinois at Chicago, Adam Langle, Lincoln Institute of Land Policy, and Andrew Reschovsky, Lincoln Institute of Land Policy and University of Wisconsin
Discussants: Richard Englund, University of New Hampshire and Tracy Gordon, Brookings Institution

CHARITABLE GIVING OF HIGH-INCOME HOUSEHOLDS
LOCATION: STATLER ROOM
Session Chair: Jon Bakija, Williams College
Law and the Problem of Restricted Spending Philanthropy, Brian Galle, Georgetown University Law Center
Do Private Foundation Donors Care About State Law?, Brian Galle, Georgetown University Law Center and Benjamin Marx, University of Illinois at Urbana-Champaign
Philanthropy, Inequality, and the Income Tax: High-Income Households’ Charitable Giving 1917–2012, Nicolas Duquette, University of Southern California
How Estate Taxation Affects Charitable Donations and Wealth Accumulation: Evidence from the Divergence in Estate Tax Rates across States After 2001, Jon Bakija, Williams College and Brian Raub, Internal Revenue Service
Discussants: Vair Listokin, Yale University and Christine Exley, Harvard University

INSIDE CORPORATE STRUCTURE AND DECISION MAKING
LOCATION: STUART ROOM
Session Chair: Petro Lisowsky, University of Illinois at Urbana-Champaign
The Role of Tax Rate Based Decision Heuristics in Tax Planning Through Intra-group Financing, Harald Amberger and Eva Eberhartinger, Vienna University of Economics and Business, and Matthias Kasper, University of Vienna
The Economic Effects of Special Purpose Entities on Corporate Tax Avoidance, Paul Demere, Michael Donohoe and Petro Lisowsky University of Illinois at Urbana-Champaign
The Role of Taxes in Forced CEO Turnover, James Chyz, University of Tennessee, Knoxville, and Fabio Gaertner, University of Wisconsin-Madison
Discussants: Michaela Morrow, Suffolk University, Sean McGuire, Texas A&M University, and John Robinson, Texas A&M University

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MACROECONOMIC MODELING OF TAX POLICY
LOCATION: ST. JAMES ROOM

Session Chair: Richard Evans, Brigham Young University
Macroeconomic Analysis and the Legislative Process: Implementation of Macro Modeling at the Joint Committee on Taxation, Nicholas Bull and Pamela Moomau, Joint Committee on Taxation

Budgetary and Economic Effects of Repealing the Affordable Care Act, Benjamin Page, Congressional Budget Office

An Open Source Model for Dynamic Revenue Estimates, Jason DeBacker, Middle Tennessee State University, Richard Evans, Evan Magnusson, Kerk L. Phillips and Isaac Swift, Brigham Young University

Effects of the Level and Structure of Taxes on Long-Run Economic Growth: What Can We Learn from Panel Time-Series Techniques?, Jon Bakija, Williams College and Tarun Narasimhan, IMF

Discussants: Benjamin Page, Congressional Budget Office, Kerk L. Phillips, Brigham Young University, Richard W. Evans, Brigham Young University, and Pamela Moomau, Joint Committee on Taxation

TAX ENFORCEMENT POLICY IN PRACTICE
LOCATION: BOYLSTON ROOM

Session Chair: Ugo Troiano, University of Michigan

An Experimental Evaluation of Notification Strategies to Increase Property Tax Compliance, Robert Inman, The Wharton School, University of Pennsylvania

The Effect of the VAT Rate on Tax Evasion: Evidence from the Restaurant Industry in Greece, Nikolaos Artavanis, University of Massachusetts, Amherst

Committing to Discretion: How a Detection-Based Audit Intensity Strategy Affects and Explains Tax Evasion and Enforcement Patterns, Mark Phillips, University of Southern California

Tax Debt Enforcement: Theory and Evidence from a Field Experiment in the United States, Ugo Troiano, University of Michigan and Ricardo Perez-Truglia, Microsoft Research

Discussants: Michael Hallsworth, Imperial College and Benjamin Lockwood, University of Warwick

NEW PERSPECTIVES ON OPTIMAL TAX #1
LOCATION: BEACON HILL ROOM

Session Chair: Kory Kroft, University of Toronto

The Welfare Cost of Commodity Taxation in the Presence of a Taste for Variety, Kory Kroft, University of Toronto and Matthew Notowidigdo, Northwestern University

Household Bargaining, Spouses’ Consumption Patterns and the Design of Commodity Taxes, Helmut Cremer and Jean-Marie Lozachmeur, University of Toulouse and Kerstin Roeder, University of Augsburg

Optimal Redistribution with a Shadow Economy, Pawel Doligalski and Luis Rojas, European University Institute

Optimal Taxation under Regional Inequality, Sebastian Kissing and Malte Zoubek, University of Siegen and Vilen Lipatov, Goethe University Frankfurt

Discussants: Andreas Peichl, University of Mannheim and Casey Rothschild, Wellesley College

TAX INCENTIVES, FRICTIONS, AND INATTENTION
LOCATION: NEWBURY ROOM

Session Chair: Dayanand Manoli, University of Texas at Austin

Unwilling, Unable or Unaware? The Role of Different Behavioral Factors in Responding to Tax Incentives, Tuomas Kosonen and Tuomas Matikka, VATT, Government Institute for Economic Research

Inattention & Tax Benefits: Third-Party Reporting and IRS Outreach to Low-income Nonfilers, John Guyton, Michael Sebastiani, and Brenda Schafer, Internal Revenue Service, and Dayanand Manoli, University of Texas at Austin

Preference Identification under Inconsistent Choice, Jacob Goldin, Stanford Law School, and Daniel Reck, University of Michigan

Attention Variation and Welfare: Theory and Evidence from a Tax Salience Experiment, Alex Rees-Jones, University of Pennsylvania and Dmitry Taubinsky, Harvard University

Discussants: Damon Jones, University of Chicago, Dmitry Taubinsky, Harvard University, and Jacob Goldin, Stanford University

GOVERNANCE AND TAXES
LOCATION: WHITTIER ROOM

Session Chair: Andrew Bird, Carnegie Mellon University

Analyst Monitoring, Information Asymmetry, and Tax Planning Activities: Evidence from a Natural Experiment, Terry Shevlin, University of California, Irvine

Governance and Taxes: Evidence from Regression Discontinuity, Andrew Bird and Stephen Karolyi, Carnegie Mellon University

Tax Avoidance and DuPont Measures of Future Performance, Sharon Katz, Columbia University and Andrew Schmidt, North Carolina State University

Discussants: Mihir Desai, Harvard University and Thomas Ruchti, Carnegie Mellon University

NEW PERSPECTIVES ON THE TAXATION OF SHAREHOLDERS
LOCATION: WHITE HILL ROOM

Session Chairs: Kazuki Onji, Osaka University

Comparing the New View of Dividend Taxation with the Lock-in Effect of Capital Gains Taxation, David Weisbach, University of Chicago

Between Scylla and Charybdis: Taxing Corporations or Shareholders (or Both), David Schizer, Columbia Law School

The Effect of Corporate Taxes on Incentives for Horizontal Mergers: Evidence from the 2003 Dividend Tax Reform, Nathan Seegert, University of Utah and Christopher Stanton, London School of Economics

A Nation Without a Corporate Income Tax: Evidence from Century Japan, Kazuki Onji, Osaka University and John Tang, The Australian National University

Discussants: Alan Auerbach, University of California, Berkeley and Li Liu, University of Oxford
TAXATION IN DEVELOPING COUNTRIES
LOCATION: TREMONT ROOM
Session Chair: Nada Eissa, Georgetown University
Technology, Enforcement, and Tax Compliance: Electronic Billing Machines in Rwanda, Nada Eissa, Georgetown University
Social Recognition and Tax Compliance: Evidence from a Field Experiment in Bangladesh, Raj Chetty, Stanford University, Ahmed Mobarak, Yale University and, Monica Singhal, Harvard University and NBER
Tax Farming Redux: Experimental Evidence on Performance Pay for Tax Collectors, Asim Khwaja, Harvard University, Benjamin Olken, MIT, and Adnan Khan, London School of Economics
Consumers as Tax Auditors, Joana Naritomi, London School of Economics and Political Science
Discussants: Leonard Burman, Urban-Brookings Tax Policy Center

LUNCHEON NOON – 1:30 PM GEORGIAN (W/ARLINGTON) ROOM

SPEAKER: James Poterba, Mitsui Professor of Economics at MIT and President and Chief Executive Officer, National Bureau of Economic Research (NBER)

CONCURRENT SESSIONS 1:45 – 3:15 PM

STATE GOVERNMENT POLICY AND ENTREPRENEURSHIP
LOCATION: STUART ROOM
Session Chair: Mehmet Tosun, University of Nevada-Reno
Economic Freedom and Racial Differences in Entrepreneurship: Evidence from US States, John Deskins and Amanda Ross, West Virginia University
The Varied Effect of Different Types of Corruption on Entrepreneurial Activity, Kanybek Nurtegen, Florida Atlantic University
Business Entity Choice, Entrepreneurship, and State Tax Policy, Elena Tchigiaeva, Mehmet Tosun and Sonja Pippin, University of Nevada-Reno
Discussants: Donald Bruce, University of Tennessee, Knoxville and Mehmet Tosun, University of Nevada-Reno

LOCAL PUBLIC FINANCE ABROAD
LOCATION: ST. JAMES ROOM
Session Chair: David Agrawal, University of Kentucky
Is Highway Access Good for the Tax Base?, Raphael Parchet, University of Lugano (USI) and Stephan Fretz, University of St. Galen
Inter-municipal Cooperation and Local Taxation: The Case of France, Marie-Laure Breuille, INRA, Pascale Duran-Vigneron, Université de Lorraine – BETA and Anne-Laure Samson, Universite Paris, Dauphine
Does Fiscal Oversight Matter?, Desiree Christofzik and Sebastian Keszing, University of Siegen
Changing the Climate for Banking: The Economic Effects of Credit in a Climate-Vulnerable Area, Daniel Da Mata and Guilherme Resende, Institute for Applied Economic Research (IPEA)
Discussants: Timothy Goodspeed, Hunter College, CUNY and Daniel Shoag, Harvard University

PROPERTY TAXES AND PROPERTY VALUES
LOCATION: STATLER ROOM
Session Chair: David Merriman, University of Illinois at Chicago
The Dynamics of Housing Price and Land Price in Urban versus Rural Contexts, Ping Zhang, Fudan University
What Determines the Level of Business Property Taxes?, David Merriman, University of Illinois
Is Anybody Home? The Impact and Taxation of Non-resident Buyers, Michael Suher, New York University
Does the Strength of Incentives Matter for Elected Officials? A Look at Tax Collectors, Sutirtha Bagchi, Villanova University
Discussants: Rishi Sharma, University of Michigan, Sutirtha Bagchi, Villanova University, Fan Fei, University of Michigan, and Sebastien Bradley, Drexel University

TAXATION AND SOCIAL POLICY
LOCATION: BOYLSTON ROOM
Session Chair: Benjamin Leff, American University
Social Enterprise and the Law, Dana Brakman Reiser and Steven Dean, Brooklyn Law School
Improperly Burdened: The Uncertain and Sometimes Unfair Application of Tax Penalties, Del Wright, Jr., Valparaiso University School Law
Can Sharing Be Taxed?, Shu-Yi Oei, Tulane Law School and Diane Ring, Boston College Law School and Diane Ring, Boston College Law School
Tax Learning, Emily Satterthwaite, University of Toronto
Discussants: Benjamin Leff, American University and James Repetti, Boston College Law School

CORPORATE TAX EVASION IN LATIN AMERICA
LOCATION: BEACON HILL ROOM
Session Chair: Dina Pomeranz, Harvard University
Not(ch) Your Average Tax System: Corporate Taxation in a Middle Income Country, Pierre Bachas, University of California, Berkeley, and Mauricio Soto, IMF
Small Firms, Tax Regimes, and Presumptive Taxes in Chile: Tax Avoidance and Equity, Claudio Agostini, Universidad Adolfo Ibañez
Evaluating Transfer Pricing Reforms: Evidence from a Natural Experiment in Chile, Sebastian Bustos and Dina Pomeranz, Harvard University
Taxation, Information, and Withholding: Evidence from Costa Rica, Anne Brockmeyer, World Bank, and Marco Hernandez
Discussants: Joana Naritomi, London School of Economics and Francois Gerard, Columbia University

NEW PERSPECTIVES ON OPTIMAL TAX POLICY #2
LOCATION: NEWBURY ROOM
Session Chair: Florian Scheuer, Stanford University
Complementarities in Labor Markets and Optimal Taxes, Ali Shourideh, University of Pennsylvania
The Taxation of Superstars, Florian Scheuer, Stanford University and Ivan Werning, Massachusetts Institute of Technology
Income Taxation with Frictional Labor Supply, Nicolas Werquin, Yale University
Optimal Taxation and R&D policies, Stefanie Stantcheva, University Harvard, Ifuk Akcigit, University of Pennsylvania, and Douglas Hanley, University of Pittsburgh
Discussants: Nicolas Werquin, Yale University and Alan Auerbach, University of California, Berkeley
ELASTICITY OF TAXABLE INCOME #2
LOCATION: WHITTIER ROOM
Session Chair: Sebastian Siegloch, University of Mannheim
The Elasticity of Taxable Income at the Very Top, Katharina Jendery, Umeå University
The Impact of State Taxes on Small Businesses: Evidence from the 2012 Kansas Income Tax Reform, Jason DeBacker, Middle Tennessee State University, Bradley Heim, Indiana University, Shanthi Ramnath, U.S. Department of the Treasury and Justin Ross, Indiana University
Bunching in the Presence of Deduction Possibilities: Real and Reporting Responses of Wage Earners to a Rigid Kink, Joerg Paetzold
Discussants: Seth Giertz, University of Texas at Dallas, and Joel Slemrod, University of Michigan

TAXATION AND HOUSEHOLD LABOR SUPPLY
LOCATION: WHITE HILL ROOM
Session Chair: Dayanand Manoli, University of Texas at Austin
Women’s Wages and Family Formation: Evidence from Administrative Tax Data, Norma Coe, University of Washington, Shanthi Ramnath and Patricia Tong, U.S. Department of the Treasury
Can Removing the Tax Cap Save Social Security?, Shantanu Bagchi, Towson University
SSDI & Spousal Labor Supply, Dayanand Manoli, University of Texas at Austin and Shanthi Ramnath, U.S. Department of the Treasury
Discussants: Lesley Turner, University of Maryland, Damon Jones, University of Chicago, and Laura Kawano, U. S. Department of the Department

TAX PREFERRED RETIREMENT SAVINGS ACCOUNTS
LOCATION: TREMONT ROOM
Session Chair: Robert Weinberger, Aspen Institute Initiative on Financial Security
The Impact of Leakages from 401(k)s and IRAs, Alicia Munnell, Boston College and Anthony Webb, Boston College
Tax-Free Savings Accounts: Who Uses Them and How?, Adam Lavecchia, University of Toronto and Michael Smart, University of Toronto
Do Tax Incentives Increase 401(k) Saving? Evidence from the Adoption of Catch-up Contributions, Matthew Rutledge and Francis Vitagliano, Boston College, and April Yanyuan Wu, Mathematica Policy Research
The Evolution of Retirement Wealth, Alice Henriques, John Sabelhaus, and Sebastian Devlin-Foltz, Federal Reserve Board of Governors
Discussants: Kevin Moore, Federal Reserve Board of Governors, Joseph Rosenberg, The Urban Institute, Wojciech Kopczuk, Columbia University

LOCAL AND INDIVIDUAL RESPONSES TO FEDERAL SUBSIDIES
LOCATION: BERKELEY/CLARENDON ROOM
Session Chair: Andrew Hayashi, University of Virginia
Effects of the 2008 Federal Stimulus Payments on Tax Return Filings, Andrew Hayashi, University of Virginia
The First-time Homebuyer Tax Incentives: Did They Work?, Amelia Biehl, University of Michigan-Flint
Federal Tax Policy and Local Revenue Response, David Coyne, University of California, San Diego
The Effect of the Safe Schools/Healthy Students (SS/HS) Initiative on Educational Outcomes, Dongwoo Kim, University of Illinois at Urbana–Champaign
Discussants: Gilbert Metcalf, Tufts University, David Rapport, Federal Reserve Board of Governors, and Warren Hrung, Bank for International Settlements

COFFEE BREAK 3:15 – 3:30 PM GEORGIAN FOYER

CONCURRENT SESSIONS 3:30 – 5:00 PM

FISCAL FEDERALISM AND FISCAL COMPETITION
LOCATION: STATLER ROOM
Session Chair: William Hoyt, University of Kentucky
Economic Integration and Local Tax Mimicking, Axel von Schwerin and Carolin Holzmann, University of Erlangen-Nürnberg
Demand for New Cities: Capitalization of Municipal Incorporation, Carlianne Patrick, Georgia State University and Christopher Mothorpe, College of Charleston
Absorbing Shocks: The Role of Rainy Day Funds and Transfers in a Fiscal Union, Timothy Goodspeed, Hunter College, CUNY
The Assignment and Division of the Tax Base in a System of Hierarchical Governments, William Hoyt, University of Kentucky
Discussants: Raphael Parchet, University of Lugano (USI) and Robert Inman, University of Pennsylvania Wharton

SALES TAXES
LOCATION: BERKELEY/CLARENDON ROOM
Session Chair: Steven Sheffrin, Tulane University
Sales Taxes in an e-Commerce Generation, David Agrawal, University of Kentucky and William Fox, University of Tennessee, Knoxville
The Success of SNAP (Food Stamps) and the Desirability of Taxing Food, Steven Sheffrin and Anna Johnson, Tulane University
How Accurate Are the IRS Sales Tax Look-up Tables? Evidence from Aggregate Collections, Yuliiani Abbas and Bradley Heim, Indiana University
Efficiency Gains from Comprehensive Sales Tax Reform, Andre Barbe, U.S. International Trade Commission and George Zodrow, Rice University
Discussants: John Brooks, Georgetown University Law Center and Juan Carlos Suarez Serrato, Duke University

Thank you to our 2015 conference attendees.
We look forward to seeing you next year in Baltimore, Maryland.
BUILDING TAX ENFORCEMENT CAPACITY
LOCATION: BOYLSTON ROOM
Session Chair: Francois Gerard, Columbia University
Compliance Behavior in Networks: Evidence from a Field Experiment, Christian Traxler, Hertie School of Governance
Tax Enforcement Capacity and Tax Revenues in Uganda, Miguel Almunia, University of Warwick, Francois Gerard and Jonas Hjort, Columbia University
Rise of Employees and Growth in Tax Capacity, Anders Jensen, London School of Economics
"Don't Blame the Messenger," A Field Experiment on Delivery instead of Message for Increasing Tax Compliance, Carlos Scartascini, Inter-American Development Bank
Discussants: Claudio Agostini, Universidad Adolfo Ibañez and Sebastian Bustos, Harvard University

FIRM TAXATION AND INVESTMENT
LOCATION: TREMONT ROOM
Session Chair: Dina Pomeranz, Harvard University
Incorporation for Investment, Li Liu and Michael Devereux, University of Oxford
The Impact of Tax Credits on SME Investment: Evidence from a Regression Discontinuity Design in Chile, Sebastian Bustos and Dina Pomeranz, Harvard University
Tax incentives and R&D: An Evaluation of the 2002 UK Reform Using Micro Data, Irem Gucer, University of Oxford
Do Transfer Pricing Rules Distort R&D Investment Decisions?, Tobias Bornemann, Vienna University of Economics and Busin Incorporation for Investment
Discussants: Eric Ohm, Grinnel College and Molly Saunders-Scott, Congressional Budget Office

TAXATION, CONSUMPTION, AND HOUSEHOLD EXPENDITURES
LOCATION: STUART ROOM
Session Chair: Michael Gelman, University of Michigan
Cash on Hand and Demand for Credit, Can Cui, University of Texas at Austin
The 2011 Payroll Tax Cut and Household Spending - Evidence from a Quasi-Natural Experiment, Naveen Singhal, Congressional Budget Office
How Individuals Smooth Spending: Evidence from the 2013 Government Shutdown Using Account Data, Michael Gelman, Matthew Shapiro and Dan Silverman, University of Michigan, Shachar Kariv and Steven Tadelis, University of California, Berkeley
Discussants: Jonathan Lanning, Consumer Financial Protection Bureau, Michael Gelman, University of Michigan, and Dimitry Taubinsky, Harvard University

TAXES, WAGES, AND WORK AT LOW INCOMES
LOCATION: ST. JAMES ROOM
Session Chair: Dayanand Manoli, University of Texas at Austin
Income Inequality, Tax Policy and Economic Growth, Siddhartha Biswas, Indradeel Charraborty and Rong Hai, University of Chicago
The Impact of the HIRE Act on Unemployment, Patricia Tong, U.S. Department of the Treasury
What Drove the Decline in Taxpaying?, Bradley Heim, Indiana University, and Ithai Lurie and James Pearce U.S. Department of the Treasury
The Minimum Wage, Earned Income Tax Credit and Labor Supply, Dayanand Manoli, University of Texas at Austin, Ankur Patel and Nicholas Turner, U.S. Department of the Treasury
Discussants: Gerald Auten, U.S. Department of the Treasury, Ugo Troiana, University of Michigan, and Jeffrey Clemens, University of California at San Diego

THE LAW AND MACROECONOMICS OF FISCAL POLICY
LOCATION: WHITE HILL ROOM
Session Chair: Yair Listokin, Yale University
Stealth Fiscal Policy via the Income Tax Code, Yair Listokin, Yale University
How Income Taxes Should Change during Recessions, Zachary Liscow, Yale University
The Constitution and Fiscal Politics: An Institutional Critique, Peter Conti-Brown, University of Pennsylvania
Discussants: Gabriel Shobe, Weil, Gotshal and Manges, LLP, Jacob Goldin, Stanford Law School, and Thomas Brennan, Harvard University

NEW APPROACHES TO ENVIRONMENTAL ENERGY POLICY
LOCATION: WHITTIER ROOM
Session Chair: David Schizer, Columbia University
The Economic and Environmental Effect of China’s Green Credit Policy on Polluting Firms, Junxiu Sun, Shanghai Jiao Tong University
Does Market Power Allow Firms to Pass on More of the Tax Burden to Consumers? Evidence from Gasoline Tax Reforms in Austria, Clemens Fuest, Dominik Schober, and Oliver Woll, Center for European Economic Research (ZEW)
Discussants: David Weisbach, University of Chicago and TBA

PROGRAM COMMITTEE
David Agrawal, University of Kentucky
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Juan Carlos Suarez-Serrato, Duke University
Ugo Troiana, University of Michigan
Owen Zidar, University of Chicago
INTERNATIONAL TAXATION, LOCKOUT, AND JURISDICTIONAL COMPETITION
LOCATION: BEACON HILL ROOM
Session Chair: Fadi Shaheen, Rutgers University-Newark
Manufactured Arbitrage: An Exploratory Analysis of State Administration of International Tax Avoidance, Omri Marian, University of California, Irvine School of Law
Foreign or Domestic Tax Havens: The Location Decision for Intangible Property by U.S. Firms, Brad Lindsey, North Carolina State University and Wendy Wilson, Texas Christian University
Unknown Beneficial Owners: Tax Treaty Shopping with Incomplete Information, Sungmoon Hong, Korea Institute of Public Finance
Understanding Lockout, Fadi Shaheen, Rutgers University-Newark
Discussants: Diane Ring, Boston College Law School and Harry Grubert, U.S. Department of the Treasury

FRONTIERS OF PUBLIC FINANCE: 2015 NTA OUTSTANDING DOCTORAL DISSERTATION AWARD WINNERS
LOCATION: NEWBURY ROOM
Session Chair: Monica Singhal, Harvard University and NBER
Essays on Retirement, Savings and Health, Itzik Fadlon, Harvard University
Essays in Policy Evaluation, Patrick Button, University of California, Irvine
Discussants: TBD

GENERAL SESSION 5:00 – 6:00 PM TERRACE ROOM
ANNUAL MEETING OF THE NATIONAL TAX ASSOCIATION PRESIDENTIAL ADDRESS, Alan Auerbach, University of California, Berkeley
PRESENTATION OF AWARDS: DISSERTATION AWARD, RICHARD MUSGRAVE PRIZE, and REFEREE OF THE YEAR AWARD
RECEPTION 6:15 – 7:15 PM STATLER ROOM
In Honor of John Mikesell, 2015 Steven D. Gold Award Recipient

FRIDAY, NOVEMBER 20, 2015
CONCURRENT SESSIONS 8:30 – 10:00 AM
LOCAL RESPONSES TO TAXES
LOCATION: CAMBRIDGE ROOM
Session Chair: Heather Stephens, West Virginia University
Do Federal Incentive Programs Increase Innovation and Entrepreneurship in Economically Disadvantaged Areas?, Kaitlyn Harger, and Amanda Ross, West Virginia University and Heather Stephens, West Virginia University
Do Tax Breaks for the Elderly Promote Economic Growth?, Ben Brewer and Karen Conway, University of New Hampshire and Jonathan Rork, Reed College
Shops and the City: Evidence on Local Externalities and Local Government Policy from Big-box Bankruptcies, Daniel Shoag, Harvard University and Stan Veuger, American Enterprise Institute
Responsiveness of Income to Local Income Taxes: Evidence from Indiana, Bradley Heim and Kate Yang, Indiana University
Discussants: Daniel Wilson, Federal Reserve Bank of San Francisco and Sebastian Siegloch, University of Mannheim

THE EFFECTS OF HEALTH CARE COVERAGE
LOCATION: BEACON HILL ROOM
Session Chair: Sarah Miller, University of Michigan
Childhood Medicaid Coverage and Later Life Health Care Utilization, Sarah Miller, University of Michigan
Optimal Guidelines and Physician Decision-making, Jason Abaluck, Yale University, Leila Agha, Boston University and David Chan, Stanford University
Patient Cost-sharing and Health Care Utilization in Early Childhood: Evidence from a Regression Discontinuity Design, Tzu-Ting Yang, Academia Sinica, Hsing-Wen Han, Tamkang University, and Hsien-Ming Lien, National Chengchi University
Discussants: Jason Abaluck, Yale University, Adam Sacarny, Robert Wood Johnson Foundation, and Timothy Layton, Harvard Medical School

TAX LAW AND TAX POLICY
LOCATION: BERKELEY/CLARENDON ROOM
Session Chair: John Brooks, Georgetown University Law Center
Choosing between the Estate Tax and Basis Carryover Regime of 2010, Robert Gordon, Twenty-first Securities, David Joulaiaian, U.S. Department of the Treasury and James Poterba, MIT and NBER
Treasury's Retroactivity, Kristin Hickman, University of Minnesota Law School
The Limited Liability Tax, Michael Simkovic, Fordham University School of Law and Seton Hall University School of Law
The Definitions of Income, John Brooks, Georgetown University Law Center
Discussants: David Hasen, University of Colorado, Michael Simkovic, Fordham University School of Law and Seton Hall University Law School, and Mirit Eyal-Cohen, University of Alabama

FOREIGN CASH AND EARNINGS
LOCATION: BOYLSTON ROOM
Session Chair: Petro Lisowsky, University of Illinois at Urbana-Champaign
Implicit Taxes of U.S. Domestic and Multinational Firms over the Past Quarter-Century, James Chyz, LeAnn Luna and Hanna Smith, University of Tennessee, Knoxville
Income Shifting under Losses, Arnt Ove Hopland, Norwegian School of Economics, Petro Lisowsky, University of Illinois Urbana-Champaign, Mohammed Mardan, ETH Zurich, and Dirk Schindler, Norwegian School of Economics
Do Foreign Cash Holdings Influence the Cost of Debt? Dan Dhaliwal, Matthew Erickson, Nathan Goldman, University of Arizona, and Linda Krull, University of Oregon
Are Firms Stockpiling Foreign Earnings?, Margot Howard, College of William and Mary
Discussants: Andrew Bird, Carnegie Mellon University and Sonja Rego, Indiana University

Membership available at: http://www.ntanet.org/components/rsform/?formId=7
CLEAN ENERGY TAX POLICY
LOCATION: NEWBURY ROOM

Session Chair: Joseph Aldy, Harvard University
The Implications of Heterogeneity for the Regulation of Energy-Consuming Durable Goods, Christopher Knittel, MIT
Offsetting Carbon Tax Burdens on Low-income Households through EITC Expansions, Aparna Mathur, American Enterprise Institute and Adele Morris, Brookings Institution


Discussants: Richard Sweeney, Boston College and Kelsey Jack, Tufts University

INTERNATIONAL CORPORATE TAX POLICY
LOCATION: TREMONT ROOM

Session Chair: Kimberly Clausing, Reed College
Destination-Based Cash-Flow Taxation: A Critical Appraisal, Wei Cui, University of British Columbia
Corporate Tax Incidence with Excess Profits, Jennifer Gravelle, Congressional Budget Office
Shifting the Burden of Taxation from the Corporate to the Personal Level and Getting the Corporate Tax Rate Down to 15 Percent, Harry Gruber, U.S. Department of the Treasury and Rosanne Altshuler, Rutgers University

The Crossroads versus the Seesaw: Getting a “Fix” on Recent International Tax Policy Developments, Daniel Shaviro, NYU School of Law

Discussants: Alan Auerbach, University of California, Berkeley and Stephen Shay, Harvard Law School

U.S. WEALTH INEQUALITY MEASUREMENT
LOCATION: WHITTIER ROOM

Session Chair: Emmanuel Saez, University of California Berkeley
Wealth Inequality in the United States since 1913: Evidence from Capitalized Income Tax Data, Emmanuel Saez, University of California Berkeley and Gabriel Zucman, London School of Economics
Measuring Income and Wealth at the Top Using Administrative and Survey Data, Jesse Bricker, Alice Henriques, Jacob Krimmel and John Sabelhaus, Federal Reserve Board of Governors
What Do We Know about the Evolution of Top Wealth Shares in the United States? Wojciech Kopczuk, Columbia University
A New Look at Personal Wealth: Leveraging New Data on the Longevity of High Wealth Individuals, Brian Raub and Barry Johnson, Internal Revenue Service

Discussants: Wojciech Kopczuk, Columbia University, Brian Raub, Internal Revenue Service, John Sabelhaus, Federal Reserve Board of Governors, and Emmanuel Saez, University of California, Berkeley

STATE BUSINESS TAXATION
LOCATION: WHITE HILL ROOM

Session Chair: David Merriman, University of Illinois, Chicago
State Taxation and the Reallocation of Business Activity: Evidence from Establishment-Level Data, Xavier Giroud, MIT and Joshua Rauh, Stanford University
To Cut or Not to Cut? On the Impact of Corporate Taxes on Employment and Income, Alexander Ljungqvist, New York University and Michael Smolyansky, Federal Reserve Board of Governors
State Taxes and Spatial Misallocation, Pablo Fajgelbaum, UCLA, Eduardo Morales, Princeton University, Juan Carlos Suarez Serrato, Duke University and Owen Zidar, University of Chicago

Investment and Employment Responses to State Adoption of Federal Accelerated Depreciation Policies, Eric Ohm, Grinnell College

Discussants: David Merriman, University of Illinois, Chicago and Xavier Giroud, MIT

NEW PERSPECTIVES ON OPTIMAL TAX POLICY #3
LOCATION: STUART ROOM

Session Chair: Matthew Weinzierl, Harvard University
Popular Acceptance of Morally Arbitrary Luck and Widespread Support for Classical Benefit-Based Taxation, Matthew Weinzierl, Harvard University

Well-being Poverty and Labor Income Taxation, Francois Maniquet and Dirk Neumann, CORE, Université Catholique de Louvain

Jointly Optimal Income Taxes for Different Types of Income, Johannes Hermelin, University of Bonn and Andreas Peichl, University of Mannheim

Screening with Endogenous Preferences, Lizi Chen, MIT and Casey Rothchild, Wellesley College

Discussants: Stefanie Stantcheva and Matthew Weinzierl, Harvard University

DESIGN OF THE EITC
LOCATION: ST JAMES ROOM

Session Chairs: Stephen Holt, Holsolutions
Getting Ahead Versus Getting By with the Earned Income Tax Credit, Sarah Halpern-Meekin, University of Wisconsin, Laura Tach, Cornell University and Kathryn Edin, Johns Hopkins University

Alternatives to the Lump Sum: New Developments in Crafting an EITC Periodic Payment Option, Stephen Holt, Holsolutions
Reimagining the Earned Income Tax Credit – An Evaluation of the Chicago Earned Income Tax Credit Periodic Payment Pilot, Ruby Mendenhall, University of Illinois at Urbana-Champaign

Are In-work Tax Credits Effective in the Presence of Generous Public Assistance? Evidence from the 1975 Earned Income Tax Credit, Jacob Bastian, University of Michigan

Discussant: Dylan Bellisle, University of Chicago, and Samara Gunter, Colby College

COFFEE BREAK 10:00 – 10:15 AM GEORGIAN FOYER
NTA: THE NEXT GENERATION
LOCATION: NEWBURY ROOM
Session Chair: Carlianne Patrick, Georgia State University
Federal Matching Grants for State-Provided Adoption Assistance and Adoption from Foster Care, Margaret O’Rourke, Michigan State University
The Incidence of Consumption Taxes on Workers, Firm Owners and Consumers: Evidence from a VAT Reform in France, Dorian Carloni, University of California, Berkeley
The Effect of State and Federal Mental Health Parity Laws on Working Time, Jingi Ye, Syracuse University
Impacts of ACA Medicaid Expansions, Monica Bhole and Vilsa Curto, Stanford University
Discussants: Heather Stephens, West Virginia University, Tuomas Kosonen, VATT, Government Institute for Economic Research, Jeffrey Clemens, University of California at San Diego, and Marika Cabral, University of Texas at Austin

Ư Luncheon Noon – 1:30 PM   GEORGIAN (W/ARLINGTON) ROOM
Speaker: Martin Feldstein, George F. Baker Professor of Economics at Harvard University and President Emeritus, NBER

General Session 1:45 – 3:15 PM   TERRACE ROOM
Organizers: John Friedman, Brown University and NBER, and Emmanuel Saez, University of California Berkeley and NBER
Participants: Raj Chetty, Stanford University and NBER, Martin Feldstein, Harvard University and NBER, Barry Johnson, Internal Revenue Service-SOI, and Mark Mazur, Department of the Treasury

The Future of Using Administrative Data for Research (Panel Discussion)
Session Chair: John Friedman, Brown University and NBER

Coffee Break 3:15 – 3:30 PM   TERRACE ROOM
General Session 3:30 – 5:00 PM   TERRACE ROOM
Session Chair: David Weisbach, University of Chicago
Presentations: Alan Auerbach, University of California, Berkeley, Alvin Warren, Harvard Law School, Edward McCaffery, University of Southern California, and David Weisbach, University of Chicago

In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient

Reception – 5:15 – 6:15 PM   STATLER ROOM
In Honor of William D. Andrews, Eli Goldston Professor of Law, Emeritus, Harvard Law School, 2015 Holland Award Recipient
SATURDAY, NOVEMBER 21

CONCURRENT SESSIONS 8:30 – 10:00 AM

VOLATILITY
LOCATION: ARLINGTON ROOM
Session Chair: Howard Chernick, Hunter College, CUNY
Income Taxes, Consumption Taxes, and State Tax Volatility: The Case of the Great Recession, Howard Chernick, Hunter College, CUNY
Examining the Impact of Tax Revenue Volatility on Municipal Financial Slack Accumulation, Min Su and Bart Hildreth, Georgia State University
Investments and Maintenance: Easy Targets When Governments Cut Budgets?, Lars-Erik Borge, Norwegian University of Science and Technology
Form of Government and Spending in the Great Recession, Evgenia Gorina, University of Texas at Dallas
Discussants: Nathan Seegert, University of Utah and David Coyne, UCSD

MEDICARE POLICY
LOCATION: STUART ROOM
Session Chair: Marika Cabral, University of Texas at Austin
Does Privatized Health Insurance Benefit Patients or Producers? Evidence from Medicare Advantage, Marika Cabral and Michael Geruso, University of Texas at Austin and Neale Mahoney, University of Chicago
Upcoding or Selection? Evidence from Medicare on Squishy Risk Adjustment, Michael Geruso, University of Texas at Austin and Timothy Layton, Harvard Medical School
Did Medicare Part D Reduce Mortality?, Julian Reif, University of Illinois at Urbana–Champaign
Discussants: Sarah Miller, University of Michigan, Julian Reif, University of Illinois at Urbana-Champaign, and Jeffrey Clemens, University of California at San Diego

TAX POLICY WITH “BEHAVIORAL” AGENTS: THEORY AND EVIDENCE
LOCATION: BERKELEY AND CLARENDON ROOM
Session Chair: Ilyana Kuziemko, Princeton University
Passive Saving Over the Life Cycle, Nick Fabrin Nielsen, U of Copenhagen, and Daniel Reck, University of Michigan
Timing is Money: Does Lump-sum Payment of Tax Credits Induce High-cost Borrowing?, Katherine Michelmore, University of Michigan
Regressive Sin Taxes, Benjamin Lockwood and Dimitry Taubinsky, Harvard University
Discussant: Stefanie Stancheva, Harvard University

FISCAL FEDERALISM, MULTILATERALISM, AND TAX LAW DESIGN
LOCATION: CAMBRIDGE ROOM
Session Chair: Daniel Shaviro, New York University
Federal Collection of State Individual Income Taxes, Daniel Schaffa, University of Michigan
Corrective Progressivity, Eric Kades, William and Mary Law School
Fiscal Federalism from the Subnational Government Perspective: Tax Reform for the U.S. States, David Gamage, University of California, Berkeley and Darien Shanske, University of California, Hastings College of Law
The New International Tax Diplomacy, Itai Grinberg, Georgetown Law
Discussants: Brian Galle, Georgetown University Law Center and Daniel Shaviro, New York University

INTERNATIONAL TAX POLICY, REFORM, AND INNOVATION
LOCATION: BOYLSTON ROOM
Session Chair: Kevin Markle, University of Iowa
Territorial Tax Reforms, Tax Sparing Agreements, and Foreign Direct Investment, Celine Azemar, University of Glasgow and Dharmik Dharmapala, University of Chicago
Discussants: Jane Gravelle, Library of Congress and Kevin Markle, University of Iowa

GOVERNMENT INFLUENCE THROUGH DIRECT PARTICIPATION
LOCATION: ST. JAMES ROOM
Session Chair: Marit Rehavi, University of British Columbia
The Anatomy of Physician Payments, Jeffrey Clemens, University of California, San Diego, Joshua Gottlieb and Timea Laura Molnar, University of British Columbia
How do Hospitals Respond to Financial Pain?, Lori Timmins, Mathematica
Discussants: Marit Rehavi, University of British Columbia, Katherine Baicker, Harvard University, and Erin Johnson, MIT

TAX FORMS, PUBLICATIONS, AND COMPLIANCE
LOCATION: NEWBURY ROOM
Session Chair: Leigh Ososky, University of Miami
User-friendly Taxpaying, Kathleen Thomas, University of North Carolina School of Law
Administrative Simplifications and the Tax Law, Leigh Ososky, University of Miami and Joshua Blank, NYU School of Law
Your Biggest Refund, Guaranteed? Tax Filing Method and Reported Tax Liability, Samara Gunter, Colby College
Using the ‘Smart Return’ to Reduce Tax Evasion, Joseph Bankman, Stanford University Law School
Discussants: Larry Zelenak, Duke University School of Law and Kristin Hickman, University of Minnesota Law School
SOCIAL INSURANCE
LOCATION: TREMONT ROOM
Session Chair: Michael Gideon, U.S. Census Bureau
Household Responses to Severe Health Shocks and the Design of Social Insurance, Itzik Fadlon, Harvard University
Unemployment Insurance and Worker Mobility, Laura Kawano and Ryan Nunn, U.S. Department of the Treasury
Long-term Care Insurance and the Family, Corina Mommaerts, Yale University
Interstate Differences in Pension Vesting Rules, K-12 Teacher Experience, and Teacher Exit, Leslie Papke and Daniel Litwok, Michigan State University
Discussants: Kevin Mumford, Purdue University, Nadia Karamcheva, Urban Institute, and Trevor Gallen, University of Chicago

EFFECTS OF EDUCATION FINANCE POLICIES: NEW EVIDENCE FROM ADMINISTRATIVE DATA
LOCATION: WHITTIER ROOM
Session Chair: John Friedman, Brown University and NBER
The Effects of the Tax Deduction for Postsecondary Tuition: Implications for Structuring Tax-Based Aid, Caroline Hoxby, Stanford University and George Bulman, University of California, Santa Clara
The Long-Run Effects of Merit Aid: Evidence from the Cal-Grant, Eric Bettinger, Oded Gurantz, Stanford University, Laura Kawano, U.S. Department of the Treasury, and Bruce Sacerdote, Dartmouth College
Tax Knowledge and College: Do IRS Reminders Affect Tax-Based Aid Use?, John Guyton, Brenda Schafer, and Michael Sebastiani, Internal Revenue Service, Day Manoli, UT-Austin, and Nicholas Turner, U.S. Department of the Treasury
Discussant: David Deming, Harvard University

ACCOUNTING RESEARCH AND POLITICAL ECONOMY
LOCATION: WHITE HALL ROOM
Session Chair: Petro Lisowsky, University of Illinois at Urbana-Champaign
Can Revenue Authorities Constrain Tax-induced Income Shifting in A Politically Controlled Economy?, Kenny Lin and Yongbo Li, Lingnan University, Lillian Mills, University of Texas at Austin, and Fang Zhang, Hong Kong Baptist University
The Political Economy of Corporate Tax Avoidance, Qiao Liu and Wei Luo, Peking University, and Pingui Rao, Jinan University
Distributional Preferences and Political Behavior, Raymond Fisman, Boston University
Should Internalities Be Taxed Like Externalities?, Donald Marron, Urban Institute
Discussants: Brigitte Madrian, Harvard University

INCOME RESPONSES TO HEALTH COVERAGE
LOCATION: CAMBRIDGE ROOM
Session Chair: Jeffrey Clemens, University of California, San Diego
What Costs Come with the Safety Net’s Complexity? Evidence from the Medicaid Notch and the Minimum Wage, Jeffrey Clemens and Michael Wither, University of California, San Diego
Earnings Responses to Incentives in the Affordable Care Act: Evidence from Tax Data, Bradley Heim, Indiana University, Gillian Hunter, Adam Isen, Ithai Luri and Shanthi Ramnath, U.S. Department of the Treasury
Medicaid or Subsidized Commercial Insurance? Evidence from Income Manipulation around the ACA Medicaid Expansion’s Eligibility Thresholds, Keith Ericson, Boston University
Discussants: Marika Cabral, University of Texas at Austin, Keith Ericson, Boston University, and Adam Isen, U.S. Department of the Treasury

INTERNSHIP TAX PLANNING
LOCATION: BOYLSTON ROOM
Session Chair: Raymond Fisman, Boston University
The Importance of Aggressive Tax Planning to the Diversion of Corporate Resources: Evidence from Chinese Public Firms, Andrew Bauer, University of Illinois at Urbana-Champaign, Junxiong Fang, Fudan University, Jeffrey Pittman, Memorial University of Newfoundland, Yingqi Zhang, American University and Yuping Zhao, University of Houston
Taxes, Investors, and Managers: Exploring the Taxation of Foreign Investors in U.S. REITs, Margot Howard, College of William and Mary, Katherine Pancak, University of Connecticut and Douglas Shackelford, University of North Carolina
Tax Savings for U.S.-Centered Multinationals with Non-U.S. Incorporation Locations, Eric Allen, University of Southern California and Susan Morse, University of Texas School of Law
Discussants: Eric Ohrn, Grinnel College, Lillian Mills, University of Texas at Austin, and Jeri Seidman, University of Texas

COFFEE BREAK 10:00 – 10:15 AM GEORGIAN FOYER
INTERNATIONAL PROFIT-SHIFTING AND ORGANIZATION PLANNING
LOCATION: ST. JAMES ROOM

Session Chair: Timothy Dowd, Joint Committee on Taxation
What Happens to Taxable Income when Firms Become Multinationals? Profit-shifting and Unobserved Firm Specific Effects, Arnt Hopland, Norwegian School of Economics (NHH)
Exploring the Composition of the Cost of Profit Shifting, Molly Saunders-Scott, Congressional Budget Office
Corporate Organization in the Wake of the Homeland Reinvestment Act of 2004: A Longer Term Perspective, Tim Dowd, Paul Landefeld and Anne Moore, Joint Committee on Taxation
Corporate Tax Havens and Shareholder Value, Stefan Zeume, University of Michigan
Discussants: Christine Dobridge, The Wharton School, University of Pennsylvania and Leslie Robinson, Dartmouth College

INCIDENCE OF FIRM TAXES
LOCATION: NEWBURY ROOM

Session Chair: Clemens Fuest, Centre for European Economic Research (ZEW)
Cigarette Taxes and Producer Surplus, Kyle Rozema, Northwestern University School of Law
The Incidence of Corporate Income Tax on Wages in Canada, 1997-2013, François Vaillancourt, Université de Montréal
Does Ownership Affect the Impact of Taxes on Firm Behavior? Evidence from China, Clemens Fuest, Centre for European Economic Research (ZEW)
Firm Types and Heterogeneous Consumption-tax Incidence, Jarkko Harju and Tuomas Kosonen, VATT, Government Institute for Economic Research and Oskar Skans, Uppsala University
Discussants: Helmuth Cremer, University of Toulouse, and Aparna Mather, American Enterprise Institute

HIGHER EDUCATION
LOCATION: TREMONT ROOM

Session Chair: Kim Rueben, Urban-Brookings Tax Policy Center
Financing Higher Education When Students and Graduates Are Internationally Mobile, Marcel Gérard, Université Catholique de Louvain and Silke Uebelmesser, University of Jena
“Pay It Forward” and Higher Education Subsidies: A Theoretical Model, Jennifer Delaney and Dhammika Dharmapala, University of Chicago
Income Based Payment for Higher Education, Benjamin Leff, American University
Improving the Labor Market Outcomes of US Veterans: The Long-run Effect of the Transition Assistance Program, Xiaoxue Li, University of New Mexico
Discussants: Caroline Hoxby, Stanford University and Katherine Michelmore, University of Michigan

SOCIAL SECURITY
LOCATION: WHITEHILL ROOM

Session Chair: Sita Slavov, George Mason University
Does Social Security Continue to Favor Couples?, Nadia Karamcheva (CBO), April Yan Yan Wu (Mathematica), and Alicia Munnell (Boston College)
The Financial Feasibility of Delaying Social Security: Evidence from Administrative Tax Data, Gopi Goda and John Shoven, Stanford University, Shanthi Ramnath, U.S. Department of the Treasury and Sita Slavov, George Mason University
Extensive Margin Responses at Kink Points: Evidence from the Social Security Earnings Test, Damon Jones, University of Chicago
Discussants: Matthew Rutledge, Boston College and Dmitry Taubinsky, Harvard University

TAXATION, WORK, AND FAMILIES
LOCATION: BERKELEY/CLARENDON ROOM

Session Chair: Nada Eissa, Georgetown University
Does the Income Tax Cause Parents to Spend Too Much Time With Their Children?, Theodore Seto, Loyola Marymount University
Fertility Response Heterogeneity to the Tax Treatment of Children, Kevin Mumford, Purdue University
Using Administrative Tax Data to Estimate Work Participation and Earnings Elasticities of Married Couples, Emily Lin and Patricia Tong, U.S. Department of the Treasury
Discussants: Nada Eissa, Georgetown University and Sara LaLumia, Williams College

TAX AVOIDANCE AND TAX RISK
LOCATION: ARLINGTON ROOM

Session Chair: Petro Lisowsky, University of Illinois at Urbana-Champaign
The Public Debt Consequences of Tax Risk, Karen Ann Craig, Eastern Michigan University, and Rebekah Moore, Northeastern University
The Effect of Director and Officer Legal Background on Income Tax Risk and Reporting, Lisa De Simone, Stanford University and Bridget Stomberg, University of Georgia
Tax Avoidance and Ex Ante Cost of Capital, Kirsten Cook, Texas Tech University, William Moser, Miami University and Tom Omer, University of Nebraska
Discussants: Jaron Wilde, University of Iowa, Justin Hopkins, University of Virginia, and Stephanie Sikes, University of Pennsylvania

LUNCHEON NOON – 12:45 PM  WHITTIER ROOM

1:00 – 2:30 PM  SHORT COURSE: HEALTH CARE, KATHERINE BAICKER, HARVARD UNIVERSITY
LOCATION: TBD
REGISTRATION

REGISTRATION FEE: $350.00

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National Tax Association  
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Washington DC 20005-2109

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Saturday afternoon lunch and short course co-sponsored by the Office of Tax Policy Research

______ I plan to stay for lunch prior to attending the short course (12:00-12:45 PM)

______ I plan to attend the session on Health Care, taught by Katherine Baicker, Harvard University (1:00-2:30 PM)
HOTEL INFORMATION

MAKE RESERVATIONS DIRECTLY WITH THE HOTEL BEFORE OCTOBER 30, 2015

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50 Park Plaza (at Arlington Street)
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Check-in: 3:00 PM; Check-out: 12:00 NOON

NTA has reserved rooms at the above rate until October 30, 2015. Reservations made after that date are subject to hotel space availability and will be at the regular rate. Please be sure to indicate that you are attending the National Tax Association’s Annual Conference on Taxation.

All reservations must be guaranteed by a first-night room deposit with a major credit card.

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