

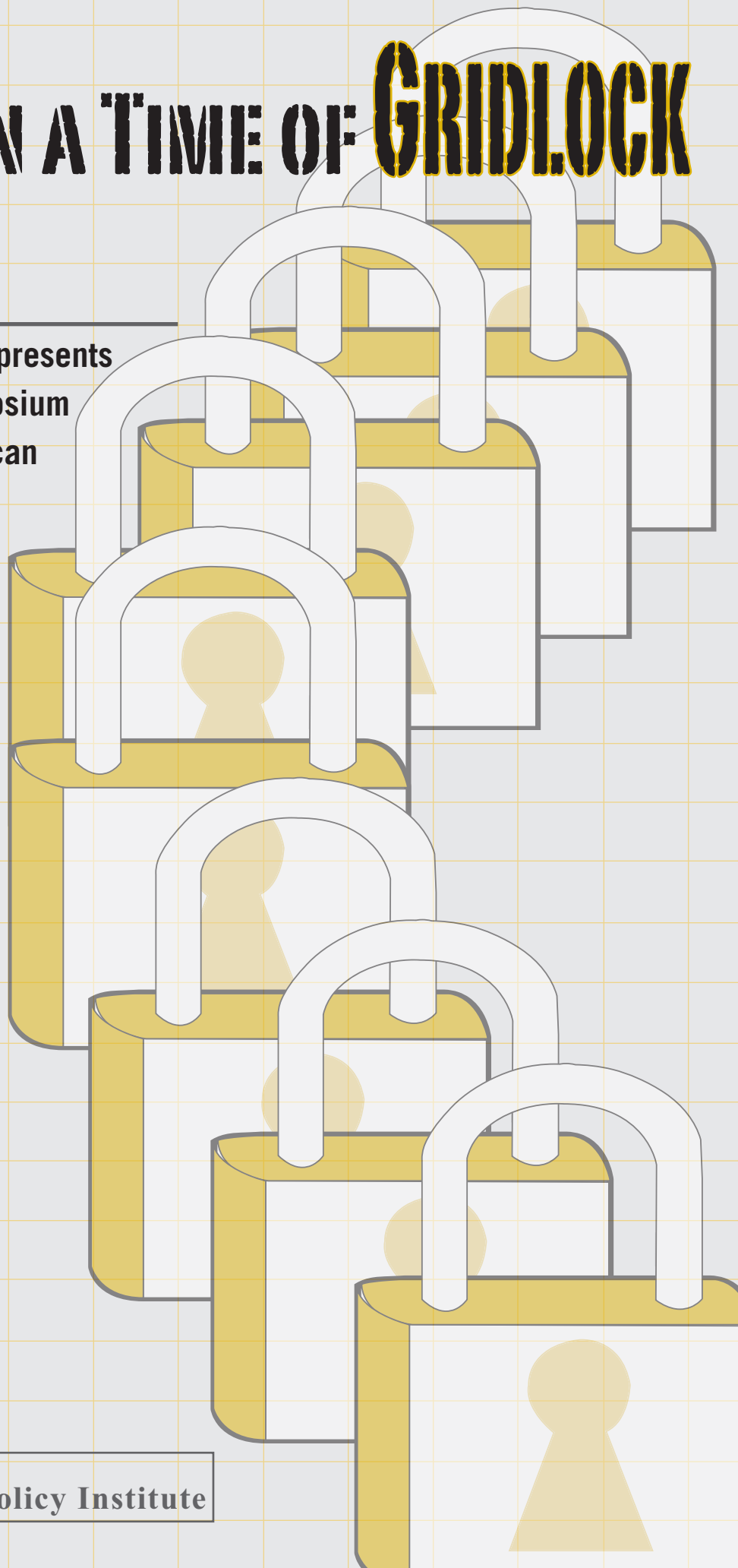
TAX POLICY IN A TIME OF **GRIDLOCK**

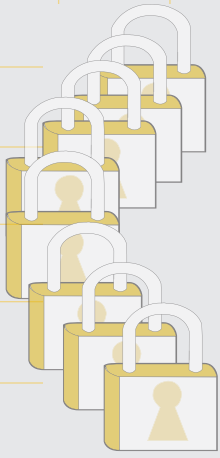
The National Tax Association presents
the 40th Annual Spring Symposium
in association with the American
Tax Policy Institute and the
8th Annual State-Local
Tax Program

MAY 13–14, 2010
Holiday Inn Capitol
WASHINGTON DC

NTA
NATIONAL TAX ASSOCIATION

ATPI American Tax Policy Institute





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REGISTRATION - Columbia Foyer
Thursday, May 13, 8:00 AM - 2:30 PM
Friday, May 14, 8:00 AM - 12:30 PM

President
Harvey Galper

Program Chair
Alan Viard

Executive Director
J. Fred Giertz

All sessions will meet in the COLUMBIA BALLROOM

THURSDAY, MAY 13

8:45 – 9:00 AM

WELCOME AND INTRODUCTION

9:00 – 10:30 AM

FEDERAL TAX AND BUDGET ISSUES: A PANEL DISCUSSION OF PROSPECTS AND POLICIES

Organizer/Moderator: *Harvey S. Rosen, Princeton University*

Alan J. Auerbach, University of California-Berkeley
Austan Goolsbee, Council of Economic Advisers
Peter Merrill, PricewaterhouseCoopers LLP
Harvey S. Rosen, Princeton University

10:30 – 10:45 AM **BREAK**

10:45 – 12:15 PM

HOW DOES BEHAVIORAL ECONOMICS INFORM TAX POLICY?

Organizer/Moderator: *Joel Slemrod, University of Michigan*

James Alm, Georgia State University — Testing Behavioral Economic Theories In Public Economics in the Laboratory
Raj Chetty, Harvard University — Salience and Taxation: Evidence and Policy Implications
Joel Slemrod, University of Michigan — Tax Policy Complexity: Who's Fooling Who?

Discussants: *Alan J. Auerbach, University of California-Berkeley*
Brian Erard, B. Erard & Associates

12:30 – 1:45 PM

LUNCHEON - DISCOVERY BALLROOM

Speaker: The Honorable Chris Van Hollen, Congressman, Maryland's 8th District and Member of the United States House Committee on Ways and Means

Presentation of Davie-Davis Award for Public Service

2:00 – 3:30 PM

HEALTH CARE REFORM: WHAT HAVE WE LEARNED?

Organizer/Moderator: *C. Eugene Steuerle, The Urban Institute*

David Auerbach, Janet Holtzblatt, Paul Jacobs, Alexandra Minicozzi, Chapin White, Congressional Budget Office and Pamela Moomau, Joint Committee on Taxation — Would Health Insurance Mandates Increase Coverage? Synthesizing Perspectives from Health, Tax, and Behavioral Economics

Joseph Antos, American Enterprise Institute — Smarter (and Dumber) Subsidies For Health Insurance

Robert Gillette, Gillian Hunter, Ithai Zvi Lurie, Jonathan Siegel and Gerald Silverstein, U.S. Department of Treasury — Simulating Employee and Employer Responses to Changes in the Exclusion for Employer Sponsored Insurance

Discussants: *C. Eugene Steuerle, The Urban Institute*
Fred T. Goldberg, Skadden, Arps, Slate, Meagher & Flom LLP

3:30 – 3:45 PM

BREAK

3:45 – 5:15 PM

TAXING FIRMS IN A GLOBAL ECONOMY

Organizers/Moderators: *Kimberly Clausing, Reed College and Dhammika Dharmapala, University of Illinois at Urbana-Champaign*

Daniel Shaviro, New York University — The Case Against Foreign Tax Credits

Mihir Desai, Harvard University and Dhammika Dharmapala, University of Illinois at Urbana-Champaign — Taxes and the Organizational Form of Foreign Investment

Kimberly Clausing, Reed College — Multinational Firm Headquarters Decisions

Discussants: *Dhammika Dharmapala, University of Illinois at Urbana-Champaign*

Joel Slemrod, University of Michigan

Jennifer Gravelle, Congressional Budget Office

5:30-6:30 PM

RECEPTION - DISCOVERY BALLROOM

FRIDAY, MAY 14

8:45 – 10:15 AM

ISSUES AFFECTING LOWER INCOME TAXPAYERS: CREDITS AND RETURN PREPARATION

Organizer/Moderators: *Joseph Bankman, Stanford University and Leslie Book, Villanova University*

Karen Hawkins, Internal Revenue Service, Office of Professional Responsibility — Regulating Return Preparers

Elaine Maag, The Urban Institute — Simplifying the Law through a ‘Unified’ Credit for Low-Income Taxpayers

Joseph Bankman, Stanford University — Using Technology to Simplify Filing: Ready Return/Simple Return

Discussants: *Nina Olson, Internal Revenue Service, National Taxpayer Advocate*

Leslie Book, Villanova University

10:15 – 10:30 AM

BREAK

10:30 AM – NOON

TAX ISSUES WITH RESPECT TO THE FINANCIAL SECTOR IN A POST-CRISIS WORLD

Organizers/Moderators: *Daniel Shaviro, New York University and Victoria J. Perry, International Monetary Fund and American Tax Policy Institute*

Thornton Matheson and John Brondolo, International Monetary Fund — Financial Transaction Taxes

Joel Slemrod, University of Michigan, Daniel Shaviro, New York University and Douglas Shackelford, University of North Carolina — Taxation and Financial System Reform

Douglas Elliott, Brookings Institution — The Interface of Financial Regulation and Taxation

Discussants: *Timothy Edgar, University of Western Ontario*

Michael Keen, International Monetary Fund

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Harvey S. Rosen, Princeton University

Joel Slemrod, University of Michigan

C. Eugene Steuerle, Urban Institute

Dennis Zimmerman, American Tax Policy Institute

FRIDAY, MAY 14, 2010

State-Local Tax Program Fiscal Sustainability and Fiscal Institutions

Donald Boyd, Rockefeller Institute of Government

12:00 – 1:15 PM

LUNCHEON – DISCOVERY BALLROOM

Speaker: *Richard Ravitch, Lieutenant Governor, State of New York*

1:30 – 2:45 PM

STATE-LOCAL FISCAL CONDITIONS AND RESPONSES

Moderator: *Ranjana Madhusudhan (Invited)*

Scott Pattison, National Association of State Budget Officers
Christopher Hoene, National League of Cities
J. Fred Giertz, University of Illinois and Trustee, State Universities Retirement System
Nicholas Johnson, Center on Budget and Policy Priorities

2:45 – 3:00 PM

BREAK

3:00 – 4:15 PM

FISCAL SUSTAINABILITY, FISCAL INSTITUTIONS, AND POLITICS

Moderator: *Sue Urahn, Pew Center on the States*

Shanna Rose, New York University
Shayne Kavanaugh, Government Finance Officers Association
Lisa Parker, Governmental Accounting Standards Board

Program Chair

Donald Boyd, Rockefeller Institute of Government

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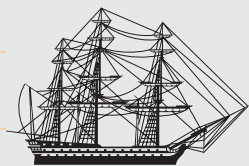
NATIONAL TAX JOURNAL

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HOTEL INFORMATION**HOLIDAY INN CAPITOL****550 C Street SW (L'Enfant Plaza Metro), Washington DC 20024****Phone: 202-479-4000 FAX: 202-488-4627**

NTA has blocked a limited number of rooms at \$259 single/double (plus 14.5% tax) for those attending the Symposium. **Please register as soon as possible** to be assured of these rates. **The cutoff date for the NTA block is April 14, 2010.**

Check-in time is after 4:00 PM and checkout time is prior to 12:00 noon. If you must cancel, please notify the hotel within 72 hours prior to arrival date to avoid charges.

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Be sure to mention the National Tax Association when making reservations, which must be accompanied by a first night room deposit or guaranteed with a major credit card. The hotel will not hold any reservations unless secured by one of the above methods.

The National Tax Association does not make or guarantee reservations for those attending the symposium. Attendees are responsible for their own room charges.

2010 National Tax Association Spring Symposium Program in Association with the American Tax Policy Institute

REGISTRATION FORM**40th ANNUAL SPRING SYMPOSIUM - May 13-14****8th STATE-LOCAL TAX PROGRAM - May 14 - Afternoon**

REGISTER BY: MAIL: National Tax Association 725 15th Street NW #600 Washington DC 20005-2109

FAX: VISA or MasterCard (sorry, no American Express, Diners, or Debit) - 202-737-7308

Registration Fee includes Sessions, Luncheons, Reception (May 13), and Breaks

_____ \$180 SYMPOSIUM ONLY

_____ \$55 8th STATE-LOCAL TAX PROGRAM ONLY

_____ \$205 SYMPOSIUM AND 8th STATE-LOCAL TAX PROGRAM

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Please register before April 16, 2010. Cancellations will be refunded minus a \$25 service fee until April 30 and at half of the registration fee until May 3. No refunds for cancellations after May 7.

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PROGRAM AT A GLANCE

TAX POLICY IN A TIME OF GRIDLOCK

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Financial Transactions Taxes
Taxation and Financial System Reform
The Interface of Financial Regulation and Taxation

STATE-LOCAL TAX PROGRAM

FISCAL SUSTAINABILITY AND FISCAL INSTITUTIONS

FRIDAY, MAY 14

STATE-LOCAL FISCAL CONDITIONS AND RESPONSES

FISCAL SUSTAINABILITY, FISCAL INSTITUTIONS, AND POLITICS