The University of Minnesota Law School
Corporate Institute
Forum on Taxation and Regulation

invites you to attend a

Perspectives on Taxation Lecture Series

presentation,

Reconsidering Corporate Tax Privacy

by

Prof. Joshua Blank
New York University School of Law

Moderator: Mark Kuck
Vice President International Planning
UnitedHealth Group, Inc.

Tuesday, November 4, 2014
12:00 – 1:15 p.m.
at
The University of Minnesota Law School
229 - 19th Avenue South, Minneapolis, MN 55455

A buffet lunch will be served beginning at 12:00 p.m.

(1 hour CLE and CPE applied for)
RSVP to Bria Goldman, (612) 626-5048 or
goldm075@umn.edu

About our topic:
Politicians, government officials and scholars in the United States have long debated whether corporate tax returns, which are currently subject to broad tax privacy protections, should be publicly accessible. The ongoing global discussion of base erosion and profit shifting by multinational corporations has generated calls for greater tax transparency. Throughout this debate, participants have focused narrowly on reactions of a corporation’s managers, shareholders and consumers to a corporation’s disclosure of its own tax return information. There is, however, another perspective: how would the ability of a corporation’s stakeholders and agents to review other corporations’ tax return information affect the corporation’s compliance with the tax law? Prof. Blank will examine the relationship of corporate tax privacy and tax compliance from this new vantage point, the “intercorporate perspective.” He will argue that that corporate tax privacy may limit the pressure to engage in more aggressive tax planning and reporting that corporate tax directors face from significant shareholders, non-tax managers, and even themselves.

About our speaker:
Joshua D. Blank is Professor of Tax Practice and Faculty Director of the Graduate Tax Program at New York University School of Law. His articles have appeared in the University of Pennsylvania Law Review, the NYU Law Review, and the Tax Law Review, among other publications. In 2014, he served as National Reporter for the United States at the Congress of the European Association of Tax Law Professors in Istanbul, Turkey. In 2012, he served as National Reporter for the United States at the Tax Secrecy and Tax Transparency Conference in Vienna, Austria.