

May 9, 2019

To: Participants in the Columbia Law School Tax Policy Workshop

From: Alex Raskolnikov

Re: Workshop Schedule and Details

Dear Workshop Participants,

I write regarding the plans for our tax policy workshop that will take place in New York City on May 23-24. The workshop is sponsored by the Charles E. Gerber Transactional Studies Center at Columbia Law School and by Davis Polk & Wardwell.

We will start with an optional dinner on Wednesday night (May 22) and conclude around 2pm on Friday (May 24). We will meet to discuss papers on Thursday and Friday. All meetings except for dinners will take place at Columbia Law School. The detailed schedule is below.

The purpose of the workshop is to provide an opportunity for an extended discussion of current research by legal scholars and economists interested in tax policy (broadly understood). Each author will have no more than 2-4 minutes – only if the author so desires – to frame the project or to mention the areas where the author would particularly welcome comments and suggestions. Because the authors will not present the papers, all participants are expected to have read the papers and prepared comments in advance of the workshop. We will have a discussant for each paper to start each session. There should be ample time for informal contact and exchange.

Meetings on Thursday and Friday will be held in Room 304 at Columbia Law School, 435 West 116th St. in New York City. Breakfasts will be served in the same room. To find Room 304 on Thursday morning, enter the Law School building from the 116th Street entrance (first floor), take the elevator to the third floor, turn right once you exit the elevator and walk to the glass exit double doors. Right before you hit those doors look to your left—you will see the entrance into Room 304. Lunches on both days will be held in the Jerome Greene Annex. I will lead the group to the Annex.

The best way to reach me is by email (arasko@law.columbia.edu). I check it frequently all day and into the evening. My cell phone (914-522-1312, call or text) is second best. My assistant, Khamla Pradaxay, can be reached at kprada@law.columbia.edu or (212) 854-7422.

Discussants, please let Khamla know if you will be using PowerPoint or will need other technical support.

Schedule

Wednesday, May 22

19:30 Dinner, TBD (optional)

Thursday, May 23

09:00 - 09:30 Breakfast, 3rd floor of Jerome Greene Hall, Room 304

09:30 - 10:30 Owen Zidar, *Top Wealth in the United States: New Estimates and Implications*
Discussant: Wojciech Kopczuk

10:40 - 11:40 Zach Liscow, *Toward Democratic Law and Economics: Moral Commitments & Inequality*
Discussant: Jake Brooks

11:50 - 12:50 Yehonatan Givati, *Theories of Tax Deductions: Income Measurement Versus Efficiency*
Discussant: Michael Doran

12:50 - 13:50 Lunch, Jerome Greene Annex

13:50 - 14:50 Abdou Ndiaye, *Flexible Retirement and Optimal Taxation*
Discussant: Ben Lockwood

15:00 - 16:00 Alex Raskolnikov, *Narratives versus Facts in Distributional Debates*
Discussant: Thomas Brennan

19:30 Arte Café, 106 West 73rd St. (southwest corner of 73rd and Amsterdam Ave.)

Friday, May 24

09:00 - 09:30 Breakfast, 3rd floor of Jerome Greene Hall, Room 304

09:30 - 10:30 Rebecca Kysar, *Unraveling the Tax Treaty*
Discussant: Mirit Eyal-Cohen

10:40 - 11:40 Brian Galle, *The Tax Exemption for Charitable Property: An Empirical Assessment*
Discussant: François Gérard

11:50 - 12:50 Day Manoli, *The Effects of EITC Correspondence Audits on Low-Income Earners*
Discussant: Joana Naritomi

13:00 - 14:00 Lunch, Jerome Greene Annex

Workshop Participants:

Thomas Brennan (Harvard law)
Jake Brooks (Georgetown law)
Michael Doran (Virginia law)
Mirit Eyal-Cohen (Alabama law)
Brian Galle (Georgetown law)
François Gérard (Columbia economics)
Yehonatan Givati (Hebrew U. law)
Wojciech Kopczuk (Columbia economics)
Rebecca Kysar (Fordham law)
Zach Liscow (Yale law)
Ben Lockwood (Penn Wharton)
Day Manoli (Texas economics)
Joana Naritomi (LSE)
Abdou Ndiaye (Northwestern economics)
Alex Raskolnikov (Columbia law)
Owen Zidar (Princeton economics)