



Villanova University

Charles Widger School of Law

25th Annual Critical Tax Conference

March 31–April 2, 2022

Thursday, March 31

5:30 PM **Welcome Reception and Dinner**
The Montrose Mansion at the Inn at Villanova

Friday, April 1

8:30 AM **Shuttle from the Inn to Villanova University Charles Widger School of Law**

8:45 AM **Continental Breakfast**
Room 201 Annex

9:15 AM **Welcome & Opening Remarks**
Room 201

- Joy Sabino Mullane (Professor of Law & Faculty Director of the Graduate Tax Program)
- Mark Alexander (The Arthur J. Kania Dean & Professor of Law, Charles Widger School of Law)

9:30 AM **Connecting Scholarship to Policymakers and Stakeholders: A Discussion with Nina Olson (Executive Director, Center for Taxpayer Rights)**

10:00 AM **Panel Presentation #1**

- David Elkins, *A Red Herring that Shaped Tax Jurisprudence*
- Jay Soled, *AI, Taxation, and Valuation*
- Samantha Prince, *Megacompany Employee Churn Meets 401(K) Vesting Schedules: A Sabotage on Workers' Retirement Wealth*

11:15 AM **Break**

11:30 AM **Incubator Session #1**

- Joshua Blank, *Automated Agencies*
- Keith Fogg, *Delaware the Pirate State*
- Alice Abreu, *Taxpayer Bill of Rights - Moving Beyond the Procedural*

12:15 PM **Lunch and Keynote Address**
Room 201

- Leslie Book
- William G. Gale (Co-Director, Urban Brookings Tax Policy Center), *Public Finance and Racism*

Friday, April 1 (continued)

- 1:30 PM Panel Presentation #2**
- Henry Ordower, *Block Rewards, Carried Interests, and Other Valuation Quandaries in Taxing Compensation*
 - Clint Wallace, *Democracy as Criteria for Taxation*
 - Goldburn Maynard Jr., *Wage Enslavement: How the Tax System Holds Back Historically Disadvantaged Groups of Americans*
- 2:45 PM Incubator Session #2**
- Richard Winchester, *The S Corporation: A License to Steal*
 - Tracy Kaye, *Opportunity Zones as Reparations*
 - Carla Spivack, *Pay Less, Smile More: Taxpayer Subsidies of the Amazon Workforce*
 - Christine Speidel, *"Taxpayer First" Innocent Spouse Adjudication*
- 3:45 PM Break and Refreshments**
- 4:00 PM Incubator Session #3 (Remote)**
- Bridget Crawford and Lee-ford Tritt, *Hillbilly Tax*
 - Nancy Shurtz, *Tax, Class, and Early Education Access*
- 4:30 PM Panel Presentation #3 (Remote)**
- Theodore Seto, *Justifying Social Safety Nets*
 - Diane Klein, *When The Tax Man Is Jim Crow: A Critical Tax Analysis of Earned Income Credit Audit Practices (How Stereotypes and Racist Tropes Intersect to Produce an Irrational, Inefficient Audit Regime)*
- 5:20 PM Break**
- 5:30 PM Dinner**
Student Lounge, 1st Floor
- 6:45 PM Shuttle to the Inn at Villanova University**
- 8:00 PM Splintered Sunlight (optional concert)**
Ardmore Music Hall, Ardmore PA

Saturday, April 2

- 8:30 AM** Check out from the Inn at Villanova
- 8:45 AM** Shuttle to Villanova University Charles Widger School of Law
- 9:00 AM** **Continental Breakfast**
Faculty Center, Room 207
- 9:10 AM** **Panel Presentation #4**
Faculty Center, Room 207
- Katie Pratt, *Federal Taxation of State Compensation for Forced Sterilizations*
 - Yariv Brauer, *Why Developing Countries Should Avoid the Global "Agreement," and How they Can Get Away with It*
 - Neil Buchanan, *How Universal is the Murphy/Nagel Framework?*
 - Joshua Wease, *The Dark Side of The EITC: Eliminating Incentives And Opportunities For Malfeasant Tax Return Preparers By Considering Lederman's Fraud Triangle And The Recent Evolution Of The Refundable Tax Credit*
- 10:50 AM** **Break**
- 11:00 AM** **Incubator Session #4**
- Anna Gooch, *State Level Taxpayer Rights*
 - Luisa Scarcella, Nina Olson, and Leslie Book, *Partnering to Deliver a Lifeline: Lessons From The US and Italian Tax Systems*
 - Phyllis Taite, *Do Taxing Systems Impact Income and Wealth Inequality? Investigating Disparities in OECD Member and Contributing Countries*
- 11:45 AM** **Closing Remarks**
- Joy Sabino Mullane (Professor of Law and Faculty Director of the Graduate Tax Program)



VILLANOVA
UNIVERSITY

Graduate Tax Program