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*
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*
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)