THE 24TH ANNUAL CRITICAL TAX CONFERENCE

A virtual conference hosted by the University of California, Irvine School of Law Graduate Tax Program

April 8-9, 2021

Schedule

Thursday, April 8, 2021

8:00 AM—8:10 AM: Opening Remarks

8:10 AM—9:40 AM: Session 1
Moderator: Mirit Eyal-Cohen
Commentators: Joshua Blank & Christine Kim
Presenters:
- Michelle Layser, Subsidizing Gentrification: A Spatial Analysis Of Place-Based Tax Incentives
- Nancy Shurtz & Esther Sherman, When We Breathe: Reinventing the EITC for a More Just and Caring World
- Leslie Book, Keith Fogg & Nina E. Olson, Administrative Burdens, Sludge, and Individual Taxpayer Rights

9:40 AM—9:50 AM: Break

9:50 AM—11:50 AM: Session 2
Moderator: Omri Marian
Commentators: Eric Allen & Yvette Lind
Presenters:
- David Elkins, A Scalar Conception of Tax Residence for Individuals
- Christine Kim, Taxing Teleworkers
- Patrik Emblad, Residency in Transition
- Cristina Trenta, The Role Of Taxation In Support Of EU Cybersecurity Initiatives For Sustainable Futures

11:50 AM—12:00 PM: Break
Thursday, April 8, 2021 Continued.

12:00 PM—1:00 PM: Lunch and Incubator Session 1
Moderator: Victoria Haneman
Commentators: Jeremy Bearer-Friend, Tessa Davis, Katherine Pratt, Tracy A Kaye, Orli Oren-Kolbing
er

1:00 PM—1:10 PM: Break

1:10 PM—3:10 PM: Session 3
Moderator: Leandra Lederman
Commentators: Andy Grewal & Charlotte Crane
Presenters:
- Joshua Blank, Presidential Tax Transparency
- Reuven S. Avi-Yonah, Constitutional Review of Federal Fiscal Legislation
- Diane Ring, "Slack" in the Data Age
- Ariel Glogower, Taxes by Omission

3:10 PM—3:20 PM: Break

3:20 PM—4:50 PM: Session 4
Moderator: Victor Fleischer
Commentators: Victor Thuronyi & Reuven S. Avi-Yonah
Presenters:
- Yariv Brauner, Serenity Now! The (not so) Inclusive Framework and the Multilateral Instrument
- Henry Ordower, Uniform International Tax Collection and Distribution for Global Development, a *(***)topian BEPS Alternative
- Shu-Yi Oei, Who Joins the OECD/G20 BEPS Inclusive Framework? An Event History Analysis
Friday, April 9, 2021

8:40 AM—10:10 AM: Session 5
Moderator: Orli Oren-Kolbinger
Commentators: Shu-Yi Oei & Henry Ordower
Presenters:
- Yvette Lind, Attracting Tech Giants thru Fiscal State-Aid
- Jay Soled, Exploring the Dichotomous Tax Treatment of Investment versus Trade Or Business Expenses Under The Internal Revenue Code
- Mirit Eyal-Cohen, Free Enterprise: A Panacea For Racial and Wealth Inequality?

10:10 AM—10:20 AM: Break

10:20 AM—11:50 AM: Session 6
Moderator: Leslie Book
Commentators: Phil Hackney & Tessa Davis
Presenters:
- Victoria J Haneman, Prepaid Death
- Ajay K. Mehrotra, Nixon’s VAT: The Rise and Fall of the 1970s Value-added Tax for Education
- Ryan Gurule, Captured: Section 45Q and Escaping from the Code’s Confused Energy Market Regulation

11:50 AM—12:00 PM: Break
Friday, April 9, 2021 Continued.

12:00 PM—1:10 PM: Lunch and Incubator Session 2
Moderator: Joshua Blank
Speakers: Neil H. Buchanan, Blaine G. Saito, Phil Hackney, Charlotte Crane, Margaret Ryznar, Edward De Barbieri

1:10 PM—1:20 PM: Break

1:20 PM—2:20 PM: Session 7
Moderator: Neil H. Buchanan
Commentators: Jim Repetti & Diane Ring
Presenters:
- Eric Allen, *The Information Content of the Tax Return*

2:20 PM—3:20 PM: Virtual Cocktail Reception (price of admission: a cocktail recipe)