

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

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Schedule Cont.

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-Kolbinger

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*

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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

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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:

- Leandra Lederman, *Of Risks and Remedies: Best Practices in Tax Rulings Transparency*
- Eric Allen, *The Information Content of the Tax Return*

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