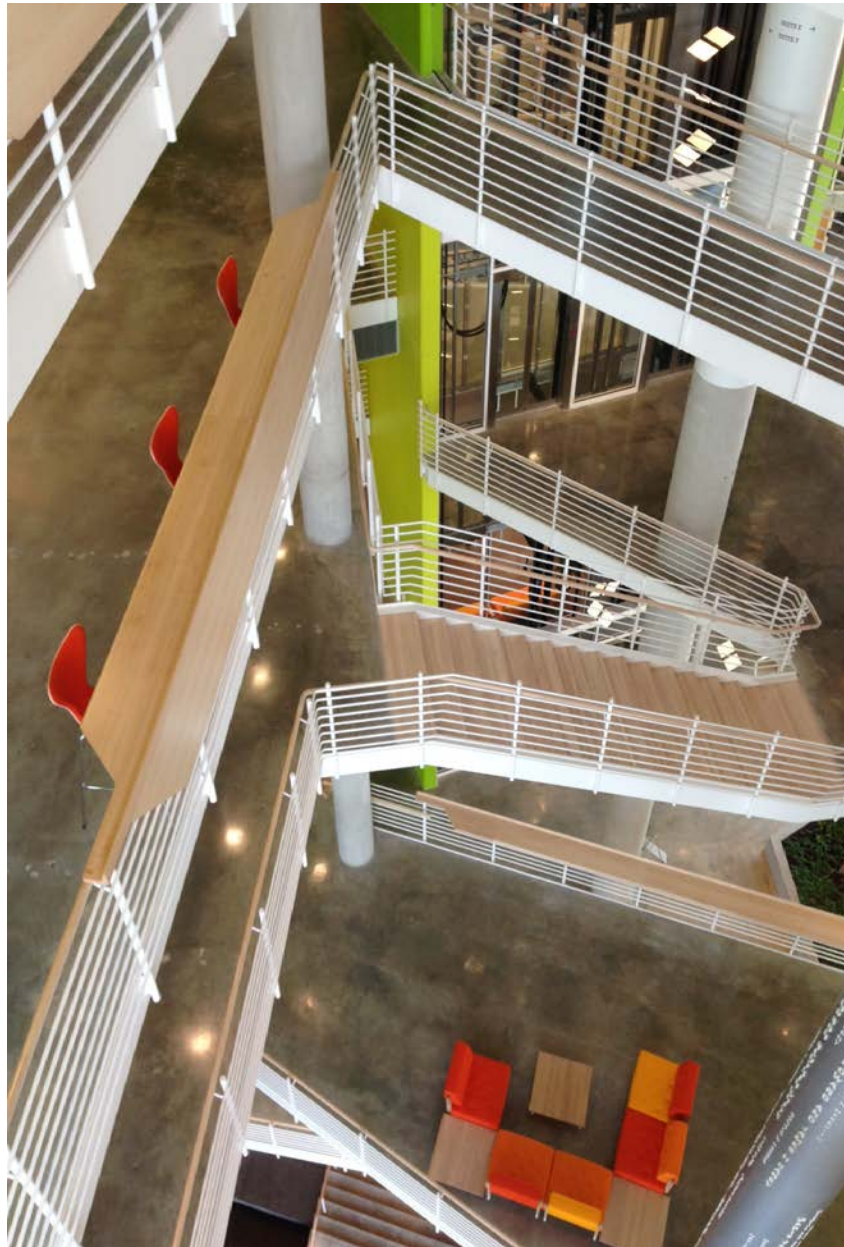


**17th Annual Critical Tax Theory Conference**  
**April 4-5, 2014**  
**University of Baltimore School of Law**  
**1401 North Charles St.**  
**Baltimore, Maryland 21201**



## **2014 Conference Participants**

**Andrew Blair- Stanek**  
Maryland

**Joshua Blank**  
NYU

**Neil H. Buchanan**  
GW

**Emily Cauble**  
DePaul

**Steven Dean**  
Brooklyn

**Wendy Gerzog**  
Baltimore

**Anthony Infanti**  
Pittsburgh

**Linda Jellum**  
Mercer

**Lily Kahng**  
Seattle

**Nan Kaufman**  
St. Louis

**Tracy Kaye**  
Seton Hall

**Joel Newman**  
Wake Forest

**Shu-Yi Oei**  
Tulane

**Henry Ordower**  
St. Louis

**James Repetti**  
Boston College

**Diane Ring**  
Boston College

**Mildred Robinson**  
Virginia

**Walter Schwidetzky**  
Baltimore

**Nancy Shurtz**  
Oregon

**Jay Soled**  
Rutgers

**Linda Sugin**  
Fordham

**Keeva Terry**  
Howard

**Friday Session, April 4, 2014**  
**Angelos Law Center**  
**Sessions in Room 608**  
**Continental Breakfast- Vestibule Outside Room 608**  
**Lunch and Dinner on 12<sup>th</sup> Floor**

**8:30–9:00 a.m. Registration (lobby) and Continental Breakfast (vestibule 608)**

**9:00–9:15 a.m. Welcome by Dean Ron Weich- ALC Room 608**

**9:15 – 10:45 a.m. Session 1**

**Jay Soled**, *Tax Basis Determinations and Pass-Through Entities: A Crisis of Taxpayer Noncompliance*

**Emily Cauble**, *Taxing Partnership Allocations Among Related Parties (co-authored with Gregg Polsky)*

**Linda Jellum**, *Dodging the Taxman: Why the Partnership Anti-Abuse Regulation is Unconstitutional*

**10:45-11:00 a.m. BREAK**

**11:00 a.m. – 12:30 p.m. Session 2**

**Walter Schwidetzky**, *Integrating Subchapters K and S*

**Joshua Blank**, *Reconsidering Corporate Tax Privacy*

**Tracy Kaye**, *Taxation and Development Incentives in the United States*

**12:30–1:45 p.m. LUNCH -12<sup>th</sup> floor Reading Room**

**1:45 - 3:15 p.m. Session 3**

**Shu-Yi Oei**, *Taxing Human Equity (with Diane Ring)*

**Diane Ring**, *Taxing Human Equity (with Shu-Y Oei)*

**Lily Kahng**, *Taxation of Intellectual Capital*

**3:15–3:30 p.m. BREAK**

**3:30 - 5:00 p.m. Session 4**

**James Repetti**, *What is the Appropriate Role for Economic Efficiency in Formulating Tax Policy?*

**Joel Newman**, *Tax Aspects of Sales and Donations of Self-Created Art, Literature and Music*

**Anthony Infanti**, *Big (Gay) Love: Has the IRS Legalized Polygamy?*

**6:00 p.m. Cocktails and Dinner -12<sup>th</sup> floor Reading Room**

**Saturday Session, April 5, 2014**  
**Angelos Law Center**  
**Sessions in Room 608**  
**Continental Breakfast Hallway Outside Room 608**  
**Lunch and Hors D'Oeuvres on 12<sup>th</sup> Floor**

**9:00–9:30 a.m. Registration (lobby) and Continental Breakfast (vestibule 608)**

**9:45– 10:45 a.m. Session 1**

**Henry Ordower, *Income Imputation: Toward Equal Treatment of Renters and Owners***  
**Steven Dean, *Space Madness: Subsidies and Economic Substance***

**10:45-11:00 a.m. BREAK**

**11:00 a.m. - 11:45 p.m. Session 2**

**Mildred Robinson, *Philanthropy in IRC Section 170? (incubator)***  
**Nan Kaufman, *Tax Ladies (incubator)***  
**Keeva Terry, *Divorce Without Marriage? There's Nothing Sexy about Taxing Property Transfers between Unmarried Couples (incubator)***

**12:00 – 12:30 pm Business Meeting**

**12:30–1:45 p.m. LUNCH -12<sup>th</sup> floor Reading Room**

**2:00 – 3:30 p.m. Session 3**

**Linda Suga, *Payroll Taxes, Mythology and Fairness***  
**Nancy Shurtz, *Long-Term Care and the Tax Code: A Feminist Perspective***  
**Neil H. Buchanan, *Forced Labor and the Income Tax: The Full Implications of Taking Nozick's (Now-Repudiated) Claim Seriously***

**3:30–3:45 p.m. BREAK**

**3:45 – 4:15 p.m. Session 4**

**Andrew Blair-Stanek, *Crisis-Proofing the Tax Code (incubator)***  
**Wendy Gerzog, *Façade Easements: Façades of Equity (incubator)***

**5:00 p.m. Cocktails and Heavy Hors D'oeuvres -12<sup>th</sup> floor Reading Room**

## **HISTORY OF THE CRITICAL TAX CONFERENCE**

The Critical Tax Conference originated in 1995. The principal organizer of the first conference was Professor Nancy Staudt, then on the faculty at The State University of New York at Buffalo.

Most of the papers presented there focused on tax law as it relates to gender, race, and sexual orientation. One of Professor Staudt's colleagues coined the term "critical tax theory" to describe their approach. The name was particularly apt because Buffalo was well known as one of the original schools to advance critical legal studies. Professor Staudt organized another conference in 1997, inviting many of the same people, and called it "Democracy and Taxation." That conference focused on political science and taxation.

In 2000, Professor Beverly Moran approached Professor Staudt about her willingness to work together to organize a third conference and make the conference an annual event. The 2000 conference was held at the University of Wisconsin-Madison, where Professor Moran was teaching at the time. They named the annual event the "Critical Tax Theory Conference," harkening back to the original conference in 1995. However, they did not intend the name to restrict the content of the conference. In fact, Professor Staudt hoped the conference would develop beyond any narrow focus.

### **Since 2001, the Conference has been held at:**

- Washington University in St. Louis (2001)
- Tulane University (2002)
- University of Michigan (2003)
- Rutgers University, Newark (2004)
- Seattle University (2005)
- Mercer University (2006)
- University of California, Los Angeles (2007)
- Florida State University (2008)
- Indiana University (2009)
- St. Louis University (2010)
- Santa Clara Law (2011)
- Seton Hall University (2012)
- University of California, Hastings College of the Law (2013)
- University of Baltimore (2014)