

SETON HALL | LAW

ONE NEWARK CENTER
NEWARK, NEW JERSEY



CRITICAL TAX CONFERENCE 2012

MARCH 29-31

DOROTHY BROWN
PROFESSOR OF LAW
EMORY UNIVERSITY SCHOOL OF LAW



Dorothy Brown received her law degree from the Georgetown University Law Center and her LLM in Taxation from New York University in 1984. She practiced tax and securities law in Washington, DC and then went to work on Wall Street as an investment banker at Drexel Burnham Lambert. In 1991, she began her career in law teaching as an assistant professor of law at George Mason. She has subsequently taught at Cincinnati and Washington and Lee law schools. She joined the faculty at Emory Law School in 2008 where she teaches Corporate Tax, Critical Race Theory, Federal Income Tax, and Tax Policy.

Her articles have been published in some of the leading law journals in the country and she has published in numerous symposia. She is the author of **CRITICAL RACE THEORY: CASES, MATERIALS AND PROBLEMS** (Thomson/West) which is currently in its second edition. She has also published op-eds with the N.Y. TIMES and has appeared recently on *Need to Know* on PBS, and CNN's *Starting Point* with Soledad O'Brien.

DAVID CAY JOHNSTON
REUTERS



Reuters tax columnist David Cay Johnston received a 2001 Pulitzer for his innovative coverage of taxes in The New York Times. He is the author of two bestsellers on taxes, **PERFECTLY LEGAL** and **FREE LUNCH**. His fourth book, **THE FINE PRINT**, will be out in September. He also teaches Property and Tax and Regulatory Law of the Ancient World at Syracuse University College of Law.

Thursday, March 29, 2012

5:00-7:00 pm

Taxing Civil Rights Gains

Anthony C. Infanti, University of Pittsburgh

Bridget Crawford, Pace University Law School

Faculty Library, Fifth Floor

Co-sponsored by Lambda Law Alliance, Tax Law Society and the Dean's Diversity Council

Dinner to follow at Edison Ale House, 51 Edison Place, Newark, NJ

Friday, March 30, 2012

Faculty Library, Fifth Floor

9:00-9:30 am Registration and Breakfast

9:30-9:45 am Welcome by Dean Patrick E. Hobbs, Seton Hall Law School

9:45-10:45 am Panel One

Moderator: Tracy Kaye, Seton Hall Law School

Mirit Eyal-Cohen, University of Pittsburgh School of Law

Size Doesn't Matter: A Critical Analysis of Small Business Definitions

Emily Satterthwaite, University of Toronto Faculty of Law

The Sub-S Shelter and Choice-of-Entity for Entry-Level Entrepreneurs: A Modest Proposal

Jay Soled, Rutgers Business School

The Internal Revenue Code and Automobiles: A Case Study of Taxable Fringe Benefits and Taxpayer Noncompliance

10:45-11:00 am Break

11:00 am-12:30 pm Panel Two

Moderator: John Coverdale, Seton Hall Law School

Emily Cauble, Michigan State University College of Law

Rethinking the Timing of Tax Decisions: Does a Taxpayer Ever Deserve a Second Chance?

Leigh Osofsky, University of Miami School of Law

Getting Realistic About Responsive Tax Administration

Shu-Yi Oei, Tulane University Law School

Who Wins When Uncle Sam Loses? Social Insurance and the Forgiveness of Tax Debts

Sagit Leviner, Buffalo Law School and Ono Academic College

The Role Tax Preparers Play in Taxpayer Compliance —An Empirical Investigation with Policy Implications

12:30-2:00 pm **Keynote Speaker & Lunch**

Dorothy Brown, Emory University School of Law

Tales from a Tax Crit

2:00-3:15 pm **Panel Three**

Moderator: Leslie M. Book, Villanova University School of Law

Anthony C. Infanti, University of Pittsburgh School of Law

Tax Reform Discourse

Omri Marian, Sullivan and Cromwell LLP

Meaningless Comparisons: Corporate Tax Reform Discourse in the United States

Ajay K. Mehrotra, Indiana University, Bloomington—Maurer School of Law

Sharing the Burden: Law, Politics, and the Making of the Modern American Fiscal State, 1880-1930

3:15-3:30 pm **Break**

3:30-5:00 pm **Panel Four**

Moderator: Mary Lou Fellows, University of Minnesota Law School

Mildred W. Robinson, University of Virginia School of Law

Skin in the Game: Invisible Taxpayers, Invisible Citizens

David Herzig, Valparaiso University Law School

Disregarding DOMA: A Call for Action by the IRS

Nancy Shurtz, University of Oregon School of Law

Relationship LLCs: Can Partnership Taxation Solve Same Sex Discrimination

Abiola Sanni, University of Lagos

VAT and Administration in a Federal System-Recent Developments in Nigeria

6:30 pm **Dinner**

Maize in the Robert Treat Hotel
50 Park Place
Newark, NJ

Saturday, March 31, 2012

9:30-10:00 am

Breakfast

10:00-11:00 am

Panel Five

Moderator: Tracy Kaye, Seton Hall Law School

Henry M. Ordower, Saint Louis University School of Law

Schedularity in U.S. Taxation, its Effect on Tax Distribution, and Comparison with Sweden

Rifat Azam, Interdisciplinary Center Herzliya

The Israeli Taxation of Couples

Lynn Lu, New York University School of Law

Beyond Watchdogs, Whistleblowers, and Scapegoats: Pushing the Limits of Social Justice Reform through Federal Tax Exemption for Public Charities

11:00-11:15 am

Break

11:15 am-12:15 pm

Panel Six: Incubator Presentations.

Moderator: Iris Goodwin, University of Tennessee College of Law

Wendy Gerzog, University of Baltimore School of Law

The Problem with a Federal Inheritance Tax

Phyllis Smith, Florida A & M University College of Law

Exploding Economic Inequality and the Failure of the Wealth Tax

Joshua D. Blank, New York University School of Law

Collateral Compliance

Danshera Cords, Albany Law School

Collaborative Rulemaking: Lessons for Tax Regulation and Administration

Kerry Ryan, Saint Louis University School of Law

Collateral Estoppel in Tax Cases

12:15-2:15 pm

Luncheon

The Newark Club

One Newark Center, 22nd Floor
Newark, NJ

Luncheon Speaker

David Cay Johnston, Reuters

2:15-3:15 pm

Panel Seven

Moderator: Bridget Crawford, Pace University School of Law

Alice G. Abreu and Richard K. Greenstein, Temple University Beasley School of Law

Developing a Jurisprudence of Values; Embracing Critical Tax

Bobby L. Dexter, Chapman University School of Law

Interest Indenture of the Talented Tenth: Student Loans, Home Equity Debt, and the Desperate Race to Win

Nancy Staudt, USC Gould School of Law

Grey Divorces the Future

3:15-3:30 pm

Break

3:30-5:00 pm

Panel Eight: Incubator Session

Moderator: Michael Simkovic, Seton Hall Law School

Diane Ring, Boston College Law School

Understanding the OECD as a Global Tax Policy Power

David Gamage, UC Berkeley Law

Toward a Theory for the Optimal Tax Mix

Leandra Lederman, Indiana University, Bloomington—Maurer School of Law

Helter Shelter: Should the Law Be Different in Tax Shelter Cases?

Stephanie Hunter McMahon, University of Cincinnati College of Law

Credits Versus Deductions: Is There a Reason for One Versus the Other

Joy Sabino Mullane, Villanova University School of Law

Using the Tax Code to Regulate Executive Compensation: Would Tax Incentives Work Any Better Than Tax Penalties?

5:00-5:15 pm

Closing Remarks

Tracy Kaye, Seton Hall Law School

5:30-8:00 pm

Dinner

Nico's @NJPAC
1 Center Street Newark, NJ

8:00-10:00 pm

Cinematic Titanic @ NJPAC
Victoria Theater

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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)

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Seton Hall University
School of Law
was founded in

1951

and is the only
private law school
in New Jersey