

**Final Schedule – Critical Tax: April 12–13, 2013**

**Friday Morning, April 12, 2013**

198 McAllister, Room B

8:30–9:00 a.m. **Registration and Coffee/Pastries**

9:00–9:15 a.m. **Welcome by Chancellor and Dean Frank Wu and Leo Martinez**

9:15–10:15 a.m. **Panel One – Incubator papers**

**Moderator, Leo Martinez, UC Hastings**

**Adam Chodorow, Arizona State University.** *Regulation of Gifts to Legislators and Their Staff.*

**Nancy Staudt, University of Southern California.** *Planning and Penalties.*

**Charlotte Crane, Northwestern University.** *What is an Income Tax? Reflections on the Issues Raised by PPL.*

10:30–10:45 a.m. **Break**

10:45–12:15 p.m. **Panel Two – Complete Papers**

**Moderator: Darien Shanske, UC Hastings**

**Sonia Dhaliwal, Maureen Donnelly & Jonathan Farrar, Ryerson University and Brock University, Canada.** *Procedural, Interpersonal and Informational Tax Fairness: A Content Analysis of Canadian Tax Jurisprudence*

**Lily Kahng, Seattle University.** *Path Dependence in Tax Subsidies for Home Sales: From Leave It to Beaver to Flip This House*

**Theodore P. Seto, Loyola of Los Angeles University.** *Four Principles of Optimal Tax System Design*

12:30–1:45 p.m. **Keynote Speaker & Lunch**

**Joe Bankman, Stanford University.** Keynote presentation

**Friday Afternoon, April 12, 2013**

1:45–2:45 p.m. **Panel Three – Complete Papers**

**Moderator: Lily Kahng, Seattle University (visiting at Cornell)**

**Joel Newman, Wake Forest University.** *Deductions on a Higher Plane*

**Susie Morse, UC Hastings.** *Startup Limited: Tax Planning and Initial Incorporation*

2:45–3:00 p.m. **Break**

3:15–4:15 p.m. **Panel Four – Papers in Progress**

**Moderator: Susie Morse, UC Hastings**

**Martin Hearson, International Relations Department London School of Economics and Political Science.** *Converging or diverging policies? Developing Countries and the Social Nature of International Tax*

**Nan Kaufman, St. Louis University.** *The Foreign Tax Credit: Rules in Search of Principles*

4:15–4:30 p.m. **Break**

4:30–5:45 p.m. **Panel Five – Incubator Papers**

**Moderator: Roberta Mann, University of Oregon**

**Andrew Blair-Stanek, University of Maryland.** *Modifying IP Law to Combat Tax Avoidance by Multinational Corporations*

**Goldburn P. Maynard Jr., Washington University.** *Tension within the Estate Tax Debate*

**Katherine Pratt, Loyola of Los Angeles University.** *Reconsidering the Equity Norm in Tax Policy*

6:00 p.m. **Dinner – Hastings Alumni Reception Center**

**Saturday Morning, April 13, 2013**

9:00–9:30 a.m. **Coffee/Pastries**

9:30–10:30 **Panel Six: Complete Papers**

**Moderator: Ted Seto, Loyola of Los Angeles University**

**Neil Buchanan, George Washington University.** *The Unfortunate Return of Efforts to Turn Taxing and Spending Decisions into Constitutional Confrontations*

**Roberta Mann, University of Oregon.** *Economists Are from Mars, Lawyers Are from Venus*

10:30–10:45 Break

10:45–11:45 p.m. **Panel Seven: Complete Papers**

**Moderator, Heather Field UC Hastings**

**Emily Cauble, Michigan State.** *Did Blackstone's Initial Public Offering Really Work?: A Case Study in Rules and Standards in Tax Law*

**Omri Y. Marian, University of Florida.** *Meaningful Corporate tax-residence*

11:45-12:15 p.m. **Special Presentation**

**Adam Chodorow, Arizona State University.** *Death and Taxes and Zombies*

12:15–1:30 p.m. **Keynote Speaker & Lunch**

**Pat Cain, Santa Clara University.** Keynote presentation

**Saturday Afternoon, April 13, 2013**

1:30–2:30 p.m. **Panel Eight: Papers in Progress**

**Moderator: Nancy Staudt, University of Southern California**

**Andy Grewal, University of Iowa.** *Does TurboTax Cause Tax Fraud?*

**Adam Rosenzweig, Washington University.** *The Judicial Fiscal Power*

2:30–2:45 p.m. **Break**

2:45–3:45 p.m. **Special Presentation**

**Eric San Juan, Senior Attorney-Advisor to the National Taxpayer Advocate.**  
*Comment on the newly released National Taxpayer Advocate's 2012 Report to Congress*

3:45–4:00 p.m. **Break**

4:00–4:45 p.m. **Panel Nine: Papers in Progress**

**Moderator: Leo Martinez, UC Hastings**

**Brian Sawers, University of Maryland.** *Poll Taxes and Labor Control in the Postbellum South*

**Shannon Weeks -McCormack, University of Washington.** *Tax Abuse According To Whom?*

5:00 p.m. **Dinner – Hastings Skyroom**  
(heavy hors d'ourves – wine/beer)