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)