

**The University of Minnesota Law School
Corporate Institute
Forum on Taxation and Regulation**

invites you to attend a

Perspectives on Taxation Lecture Series

presentation,

***The States Should and Can
Conform to GILTI***

by

Prof. Darien Shanske

University of California – Davis School of Law

Moderator: Ken Levinson, Fredrikson & Byron

**Friday, September 6, 2019
12:00 – 1:15 p.m.**

at

The University of Minnesota Law School
229 - 19th Avenue South, Minneapolis, MN 55455

A buffet lunch will be served beginning at 12:00 p.m.

(1 hour CLE and CPE applied for)
RSVP to Christa Daszkiewicz
(612) 625-9073 or cdaszkie@umn.edu

About our topic:

Corporate income taxes are a critical revenue source for both state governments and the U.S. federal government. Yet corporate income tax revenue collections have been increasingly plagued by taxpayers' use of artificial tax avoidance mechanisms that shift profits to tax havens and other (low-tax) foreign jurisdictions. The sweeping Tax Cuts and Jobs Act of 2017 attempted to deal with this problem in a number of ways, the most important of which is the Global Income Low-Taxed Income (or "GILTI") regime. This presentation will present the case for state conformity to GILTI.

About our speaker:

Darien Shanske is a Professor of Law and Political Science at the University of California–Davis. He writes in the areas of taxation, particularly state and local taxation, local government law, public finance, and political theory, particularly jurisprudence. Before joining the legal academy, he worked as an attorney in the public finance department of Sidley Austin and as a financial consultant to California local governments. He holds a J.D. from Stanford Law School and a Ph.D. in Rhetoric from the University of California–Berkeley. In addition to his many publications on tax and public finance topics, he is the author of the book, *Thucydides and the Philosophical Origins of History* (Cambridge University Press 2007).