THE SECOND ANNUAL UCI LAW - A. LAVAR TAYLOR TAX SYMPOSIUM

MACHINE INTELLIGENCE AND THE CHANGING NATURE OF TAX LAW PRACTICE

Presented by the UCI Law Graduate Tax Program
February 24-25, 2020
UCI University Club
7:30-8:15 a.m. Registration and Breakfast

8:15-8:30 a.m. Welcome

8:30-10:15 a.m. Machine Intelligence and the Future of Professional Tax Services
Moderator: Mark Hoose, VP Tax and Trade, INTUITIVE
Panelists: Daren Campbell, Partner, Tax Technology and Transformation, Ernst & Young
Joe Harrington, Partner, AI Lab at PwC
Richard Littleton, Partner, Deloitte
Steve Rainey, Chief Innovation Officer and National Leader for Data and Analytics, KPMG

10:15-10:30 a.m. Morning Break

10:30-12:15 p.m. Tax Administration and Machine Intelligence
Panelists: Jeff Butler, Director, Data Management, Research, Applied Analytics, and Statistics, IRS
Mireille Laroche, Chief Service Officer, Chief Data Officer & Assistant Commissioner, Service, Innovation, and Integration, Canada Revenue Agency
Jorge Jambeiro, Head of Artificial Intelligence for Customs Systems, Department of Federal Revenue of Brazil

12:15-1:30 p.m. Lunch—Keynote
Charles P. Rettig, Commissioner, Internal Revenue Service

1:30-3:00 p.m. AI and Tax Fraud: Detection and Prevention
Moderator: Josh Blank, Professor of Law, UCI Law
Panelists: Eric Thompson, Fraud & Identity Business Consultant, Experian
Debbie Pianko, Principal, Government Fraud and Security Intelligence Solutions, SAS Analytics
Jacob Rosen, Data Scientist, BFA

3:00-3:15 p.m. Break

3:15-4:45 p.m. Risks and Rewards of AI for Tax
Moderator: Victor Fleischer, Professor of Law, UCI Law
Panelists: Alexandra Bal, Senior Product Manager, Vertex
Gianluca Mazzoni, SJD Candidate, University of Michigan School of Law
Ted Afsh, Director, Philip C. Cook Low Income Taxpayer Clinic, Georgia State University College of Law
Travis Thompson, Associate, Sideman & Bancroft

4:45-5:00 p.m. Break

5:00-6:30 p.m. Use Cases: Examples of AI Applications in Tax Law
Moderator: Sarah Lawsky, Benjamin Mazur Summer Research Professor of Law, Northwestern Pritzker School of Law
Panelists: Ben Alarie, CEO, Blue J Legal; Osler Chair in Business Law, Faculty of Law, University of Toronto
Mikolaj Barczentewicz, Assistant Professor in Public Law and Legal Theory, University of Surrey School of Law
Vanessa Just, Al Project Lead, WTS Global
Tim Niesen, Senior Consultant, WTS Germany

6:30-8:00 p.m. Reception and Dinner
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CONFERENCE SCHEDULE - FEBRUARY 25, 2020

7:45-8:45 a.m.
Registration and Breakfast

8:45-10:15 a.m.
AI and the Design of Future Tax Law
Moderator: Christine Kim, Associate Professor of Law, University of Utah College of Law
Panelists: Ramsi Woodcock, Assistant Professor of Law, University of Kentucky Rosenberg College of Law
Manoj Viswanathan, Associate Professor of Law, UC Hastings College of the Law
Denis Merigoux, Ph.D. Candidate, Inria (The French National Research Institute for the Digital Sciences)

10:15-10:30 a.m.
Morning Break

10:30-12:00 p.m.
Using Machines for Taxpayer Engagement and Education
Moderator: Omri Marian, Professor of Law and Academic Director of the Graduate Tax Program, UCI Law
Panelists: Josh Blank, Professor of Law, UCI Law
Stephanie Hoffer, Professor of Law, Ohio State University Moritz College of Law
Nolan Jones, General Manager, Kansas Information Consortium
Sarah Lawsky, Benjamin Mazur Summer Research Professor of Law, Northwestern Pritzker School of Law

12:00-1:30 p.m.
Lunch and Concluding Remarks

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FEATURED PARTICIPANTS

W. Edward “Ted” Afield is the Mark and Evelyn Trammell Associate Clinical Professor of Law and Director of the Philip C. Cook Low-Income Taxpayer Clinic at Georgia State University College of Law, one of the largest low-income taxpayer clinics in the country. In addition to his clinical work, Professor Afield’s research focuses on tax compliance and professional regulation as well as on exploring the intersection of tax law with religion both as a normative compliance issue and as an issue impacting the political participation of tax-exempt religious organizations. In addition, he has conducted policy research into both state and federal tax issues that impact educational policy, as well as more practice focused doctrinal research into tax procedure for the practicing bar and, in particular, for the community of low-income taxpayer clinics.

Benjamin Alarie, B.A. (Laurier), M.A. (Toronto), J.D. (Toronto), LL.M. (Yale), is the CEO of Blue J Legal and holds the Osler Chair in Business Law at the law school at the University of Toronto. Professor Alarie researches and teaches in taxation law and judicial decision-making, and was awarded the Alan Mewett QC Prize for excellence in teaching by the law school’s graduating class of 2009. Before joining the University of Toronto as a full-time professor in 2004, Professor Alarie completed graduate work in law at the Yale Law School and was a law clerk for Madam Justice Louise Arbour at the Supreme Court of Canada. He has dozens of academic publications, and his research has been funded by the Social Sciences and Humanities Research Council, the Canadian Foundation for Innovation, and the Ontario Ministry of Research and Innovation. He is a coauthor of several editions of a leading legal text on tax law, Canadian Income Tax Law, including the most recent 6th Edition (LexisNexis, 2018).

Aleksandra Bal is an indirect tax specialist with Vertex Inc., where she guides strategy for the development of VAT compliance solutions. Aleksandra has extensive experience in international taxation and VAT and managing digital tax solutions. She has published over 60 articles in tax journals and is a frequent speaker at tax events.

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Mikolaj Barczentewicz is the Research Director of the Surrey Law and Technology Hub and a Lecturer (Assistant Professor) in Public Law and Legal Theory at the University of Surrey School of Law (United Kingdom). He is also a Research Associate of the University of Oxford Centre for Technology and Global Affairs. Having professional experience as a computer programmer, he is interested in connections between law and technology, both from practical and philosophical perspectives. His current research projects include law and policy solutions to problems of cybersecurity and using machine learning for predictive analytics in UK law (predicting court case outcomes).

Joshua Blank joined UCI Law in July 2018 as Professor of Law. Previously, he was a member of the full-time faculty of NYU School of Law, where he served as professor of tax law, vice dean for technology-enhanced education and faculty director of its graduate tax program. Blank’s scholarship focuses on tax administration and compliance, taxpayer privacy, and taxation of business entities. His recent publications have appeared in Emory Law Journal, New York University Law Review, Southern California Law Review, Tax Law Review, University of Pennsylvania Law Review, and UCLA Law Review, among others. He is a frequent contributor to Bloomberg, CNN, Fortune, the New York Times, and the Wall Street Journal, among others. Blank received his B.A., summa cum laude, from NYU, College of Arts and Science; his J.D., cum laude, from Harvard Law School; and his LL.M. in taxation from NYU Law.

Jeff Butler leads the Data Management Division of the IRS Research, Applied Analytics, and Statistics organization where he manages a peta-scale data environment for research and advanced analytics that he co-founded. He also spends time helping lead enterprise data and analytics strategy at the IRS. Prior to returning to the IRS, he was Associate Director, Office of Statistical Computing, Department of Transportation. His emphasis is on large-scale projects that use data, advanced analytics, and cutting-edge computing technology to drive new discovery and innovation. He has over 30 years of experience in statistical computing, machine learning, and data warehousing. He has taught multiple courses in these fields and published or presented at numerous academic, government, and industry conferences and workshops. He has a total of seven industry awards for innovation and best practices in data warehousing. He holds a B.A and M.A. in Economics and has completed M.S. Statistics coursework.
Daren Campbell has more than 22 years of professional experience and became an EY partner in 2008. He is a partner in EY Tax Technology and Transformation (TTT) team, the markets leader for EY Advanced Technology Tax Lab, and EY Americas Tax Innovation leader. He leads teams that focus on the application and implementation of advanced technologies to resolve client’s process and data challenges. Daren has a Bachelor of Science in accounting and Masters of Accounting—Tax from Brigham Young University. Daren is a certified public accountant licensed in the state of Colorado, New York and Washington D.C. He is a member of the American Institute of Certified Public Accountants.

Victor Fleischer joined UCI Law in July 2018 as Professor of Law. Previously, he served as Professor of Tax Law and Director of Tax Programs at the University of San Diego School of Law. Prof. Fleischer teaches and writes in the areas of corporate tax, international tax, partnership tax, tax policy, and alternative investments. He served as the Democratic Chief Tax Counsel for the U.S. Senate Finance Committee from 2016-17. Prior to joining the USD School of Law faculty in 2013, Prof. Fleischer held tenured or visiting professorships at University of Colorado Law School, University of Illinois College of Law, UCLA School of Law, Georgetown University Law Center and NYU School of Law. Before his accomplished career in academia, he practiced law at Davis Polk & Wardwell LLP and clerked in both the U.S. Court of Appeals for the Fourth Circuit and Ninth Circuit. He received a B.A. from Columbia College and a J.D. from Columbia Law School.

Joe Harrington is a technology leader with a background in artificial intelligence, machine learning, and statistics with a focus on delivering AI solutions to meet clients’ needs. He has spent considerable time applying natural language processing and information extraction techniques to solve real world problems in accounting, tax, risk management, strategy, and finance functions. He is also experienced in test automation and enterprise software development, particularly using the Agile development methodology. He has over 13 years experience in professional services organizations ranging from Big 4 to a small, three person startup.
Stephanie Hoffer is Professor of Law at The Ohio State University Moritz College of Law and a visiting member of the tax law faculty of the Vienna University of Economics and Business. She is a Fulbright scholar who previously taught as a Visiting Assistant Professor at the Northwestern Pritzker School of Law and had the honor of serving as a law clerk for the Honorable Alice M. Batchelder of the Sixth Circuit Court of Appeals. She holds an LL.M. in taxation from the New York University School of Law. She is a member of the board of directors of the Ohio Public Interest Law Foundation, and she loves robots.

Mark S. Hoose is VP Tax & Trade at Intuitive in Sunnyvale. His prior positions include Senior Director, International Tax and Managing Tax Counsel at Intel Corporation; Managing Tax Counsel at Phillips 66 in Houston, Texas; Senior Tax Counsel for Occidental Petroleum, and positions with Baker & McKenzie and three of the Big 4 accounting firms. Mark has taught widely at business and law schools, including Rice University, Santa Clara University, the University of San Diego and the University of Houston. Mark holds an LL.M. in Taxation (with Distinction) from Georgetown, a J.D. (with High Honors) from George Washington, and a B.S. in Accountancy (Dean’s List) from the University of Illinois.

Jorge Jambeiro Filho is a Fiscal Auditor working for Brazil’s Federal Revenue Department since 1997. He is also a Computer Engineer and a Ph.D. in Artificial Intelligence who has led the development of AI for Brazilian Customs for eight years and is the head of AI at Brazil’s Federal Revenue since 2019.

Nolan Jones is the President of the Kansas Information Consortium, a subsidiary of NIC. He has been at the forefront of government technology innovation including the development of the first iPhone app for government. He has over 20 years of experience in government information technology including serving as the CIO for the Colorado Department of Revenue. He is a graduate of the Seattle University School of Law.
Dr. Vanessa Just holds a Master's in Industrial Engineering and completed her dissertation in 2018. At WTS, she leads the project "Artificial Intelligence in the Tax Field" and played a major role in studies of WTS/DFKI on the potential and maturity of artificial intelligence in the tax field. Dr. Just is also managing director of the joint venture wtsAI and works on the development of application scenarios for AI in the tax field.

Young Ran (Christine) Kim is an Associate Professor of Law at the University of Utah SJ Quinney College of Law. She teaches Federal Income Taxation, Taxation of Business Entities, International Tax, and Tax Policy Seminar. Her research focuses on business tax and international tax policy, and her articles have appeared in leading law journals like the UC Irvine Law Review, San Diego Law Review, and Virginia Tax Review. Professor Kim received her Bachelor of Law degree summa cum laude from Seoul National University College of Law in South Korea, where she graduated first in her class and received the President of Seoul National University Award, her LL.M. from Harvard Law School, where she was awarded the Landon H. Gammon Fellowship for academic excellence, and her J.S.D. from New York University School of Law. Before joining the University of Utah faculty, she practiced law with Yulchon, South Korea, and Caplin & Drysdale, Washington, D.C.

On September 17, 2018, Mireille Laroche was appointed to the position of Assistant Commissioner of the Service, Innovation and Integration Branch at the Canada Revenue Agency (CRA). In addition to being the CRA’s Chief Service Officer, Mireille was also named Chief Data Officer for the Agency. Mireille joined the CRA in September 2014 as Deputy Assistant Commissioner of the Collections and Verification Branch. She became the Assistant Commissioner of the Appeals Branch on April 1, 2016. Prior to joining the CRA, Mireille was acting Assistant Deputy Minister of the Processing and Payment Services Branch at Service Canada, Director General of the Canada Pension Plan and Old Age Security Directorate and Director General of Employment Insurance Policy with Employment and Social Development Canada. Mireille began her career in the public service in 1996 with the Department of Finance Canada, where she worked on various economic and fiscal issues. Mireille holds a Master of Arts in Economics from Queen’s University and a Bachelor of Social Sciences with a specialization in Economics and Political Science from the University of Ottawa.

Mireille Laroche
Canada Revenue Agency

Travis Thompson is an associate in the Tax and Criminal Defense practice groups with Sideman & Bancroft in San Francisco, California where he handles all aspects of taxpayer controversies against the Internal Revenue Service, including audits, administrative appeals, and both routine and complex collection matters. Mr. Thompson represents clients in litigation in the U.S. Tax Court, U.S. District Courts, U.S. Courts of Appeals, and California state courts. He has drafted petitions for Writ of Certiorari to the United States Supreme Court and represents clients in various white collar criminal defense cases. He is the current Vice Chair of the ABA Tax Section’s Tax Practice Management Committee and regularly speaks to audiences regarding the IRS’s use of artificial intelligence and data analytics in tax enforcement. Mr. Thompson also consults with clients on the tax consequences of Bitcoin, cryptocurrency, and how artificial intelligence impacts modern business strategy and domestic and international tax compliance. Mr. Thompson earned his undergraduate degree in philosophy from the University of California, Berkeley. In 2015, he graduated from Golden Gate University School of Law where he completed his law degree and his LL.M. in Taxation in three years.

Prof. Manoj Viswanathan teaches both doctrinal and experiential tax courses at the University of California, Hastings College of the Law. His research focuses on tax policy, economic development, and the regulation of tax-exempt organizations. He received his LL.M. and J.D. from New York University School of Law, and undergraduate and graduate degrees from the Massachusetts Institute of Technology.

Ramsi Woodcock is a scholar of antitrust law and policy. His work has focused on the consequences of the information age for the antitrust treatment of personalized pricing, dynamic pricing, and advertising, and he has presented widely in these areas, including to antitrust authorities in the United States and the United Kingdom. His scholarship has appeared in numerous journals, including The Yale Law Journal, which published “The Obsolescence of Advertising in the Information Age” in 2018. He is currently appointed Assistant Professor of Law at the University of Kentucky College of Law and holds a secondary appointment in the Department of Management of the University of Kentucky’s Gatton College of Business and Economics.
Richard Rubin is the U.S. tax policy reporter for The Wall Street Journal in Washington, focusing on the intersection of taxes, politics and economics. He was the Journal's lead reporter in covering the development and implementation of the 2017 tax law. Before joining the Journal in 2015, he covered tax policy for Bloomberg News and Congressional Quarterly. He also wrote about local government and transportation policy for The Charlotte Observer. He is a native of New Jersey, a graduate of Duke University and a resident of Washington.

Eric Thompson is a Fraud & Identity subject matter expert within Experian’s Advisory Services group. Prior to joining Experian, he has led digital fraud and security teams at major financial institutions, responsible for managing fraud and identity risk process and controls, protecting customers’ assets and privacy. As an Experian fraud advisor, he is taking the best practices developed over years to help business across multiple industries build out effective and efficient fraud programs.

Jacob Rosen is currently a Data Scientist for BFA, an international consulting firm that works at the frontiers of finance, data, and technology to craft solutions that enable individuals, organizations and communities to address vulnerabilities and prosper. Prior to this, he co-founded a computer that develops natural language processing (NLP) software for R&D engineers in the medical device and biotechnology space. His graduate research identified new forms of potentially abusive tax shelters using evolutionary algorithms, a form of artificial intelligence. He holds a Master’s in Technology & Policy from the Massachusetts Institute of Technology and a Bachelor’s Degree in Mathematics and Economics from the University of Michigan.

Sarah Lawsky is Benjamin Mazur Summer Research Professor of Law at Northwestern Pritzker School of Law. She teaches or has taught federal income tax, corporate tax, partnership tax, tax policy, tax deals, and contracts. Her research focuses on the application of formal logic and artificial intelligence to law in general and to tax law in particular. She received her Ph.D. in Philosophy from the UC Irvine department of Logic and Philosophy of Science.

Richard Littleton is a Partner in Deloitte’s Advanced Automation practice with over 18 years of diversified tax experience including; data management strategies, process reengineering, tax analytics, tax sensitized financial consolidation systems, tax portals, robotic process automation and data wrangling solutions. His experience includes working with financial consolidation and tax systems, tax portal solutions, centralized data platforms, robotics process and data wrangling automation applications. His past project roles were focused on leading tax initiatives to define and implement tax structures in consolidation systems, and custom databases, design data collection solutions for unstructured data, create reporting outputs to support tax analytical requirements and leading large scaled robotic process and data wrangling automation initiatives for tax.

Omri Marian is an internationally recognized expert in international taxation and comparative taxation. He is a Professor of Law and Academic Director of the Graduate Tax Program at UCI Law. Before joining UCI Law, he was an assistant Professor of Law at the University of Florida where he taught in the graduate tax program. He also practiced as a tax associate in the New York office of Sullivan & Cromwell LLP. Professor Marian’s work has been cited by Congress and is frequently featured in financial media outlets.
**Gianluca Mazzoni** is an S.J.D. candidate at the University of Michigan Law School, where he also completed his LL.M. degree in international tax in 2016. As an LL.M. student, Gianluca served as a research assistant to Professor Reuven Avi-Yonah focusing on tax evasion and transparency. As an S.J.D. candidate, he served as a graduate student instructor (GSI) to Professor George Tsebelis for Government and Politics in Western Europe and as a GSI grader for Professors Ishan Joshi and Andrew Winkler for International Security and Affairs and International Legal Theory, respectively. Before joining Michigan Law in 2015, Gianluca was a trainee tax lawyer in a leading Italian tax law firm, where he drafted memoranda for cases involving international and domestic tax matters and provided assistance in the context of pre-litigation settlement procedures with the Italian Tax Authority. While residing in Italy, he was a teaching assistant in a third-year tax law course at the University of Milan. Gianluca practiced tax law as an international tax intern at Caplin & Drysdale (Washington, D.C.) in 2017 and as a summer associate at Davis Polk & Wardwell LLP (New York) in 2018. His areas of interest include tax law and public finance, comparative tax law, the U.S. legal system, law and economics, privacy law, and state aid.

**Denis Merigoux** is a Ph.D. candidate at the French National Institute for Research in Computer Science, specialized in the study of programming languages and formal methods. Beyond theoretical developments, Denis applies results from his field to real-world problems such as the security of the Signal secure messaging cryptographic protocol. During the last year, he developed a new set of software tools to analyze and reuse the source code for the computation of the French income tax, released by the French tax administration in 2016. Since then, he has been advocating at the French level for a formalization of the tax legislation to benefit various stakeholders: legislators, economists, tax lawyers, accountants, etc.

**Tim Niesen** is a Senior Consultant in the WTS Digital Hub in Berlin, Germany where he is responsible for Data Analytics & AI as well as topics regarding the development of digitalization strategies for corporate tax functions. Before his time at WTS, he worked as a Researcher at the German Research Center for Artificial Intelligence (DFKI) and directed various digital transformation projects in different industries. Tim holds a Bachelor and Master’s degree in Information Systems and is currently working on his doctoral thesis.

**Steven Rainey** is Chief Innovation Officer and National Leader for Data and Analytics, Tax for KPMG LLP. In this role, Steve has lead various initiatives helping clients explore the “art of the possible” in a changing business environment while harnessing the power of technology to meet greater business demands. Steve focuses on intelligent automation, artificial intelligence, data and analytics, and blockchain applications for the tax function, including the augmentation of tax professionals by technology. Previously, Steve was the Partner-in-Charge of Tax for KPMG’s Chesapeake business unit for 11 years, and was a partner in KPMG’s Washington National Tax (WNT) practice for the prior ten years. While in WNT, he focused on the taxation of corporations filing consolidated returns, mergers & acquisitions and served in various other roles. Steve has also worked in the firm’s Orlando and Chicago offices. He has provided business-based tax consulting services to various clients and industries, including hospitality, power and energy (including renewable energy), telecom, professional services, private equity, and real estate. He holds a B.S. Acc., and M. Acc., University of Florida, and is a Certified Public Accountant (CPA).

**Deborah Pianko** has 22 years of experience building technology solutions for tax and revenue agencies. She is a subject matter expert in tax administration including collections, audit, return and payment processing, customer service, revenue protection and fraud detection. Prior to arriving at SAS, Deborah was a consultant to the District of Columbia (D.C.) Office of Tax and Revenue where she served as the lead forensic data miner and analyst during the investigation of two criminal refund fraud cases involving DOR employees, and one external-filer refund fraud case involving the use of prepaid debit cards. She also was the lead data miner on a project designed to expose Medicaid fraud by comparing aid recipient data to the tax rolls. Deborah also led the introduction of a Visa Prepaid Debit Card program for D.C. tax refunds and was the lead project manager for D.C.’s 2010 Tax Amnesty program. Her intimate knowledge of tax agency IT systems allows SAS’ tax and revenue clients to hit the ground running as they make their leap forward towards a new generation of fraud solutions.

**Charles P. Rettig** is the 49th Commissioner of the IRS. As Commissioner, Mr. Rettig presides over the nation’s tax system, which collects approximately $3.4 trillion in tax revenue each year. This revenue funds most government operations and public services. Mr. Rettig manages an agency of about 80,000 employees and a budget of approximately $11 billion. In leading the IRS, Mr. Rettig is focused on improving service to the nation’s taxpayers, balancing appropriate enforcement of the nation’s tax laws while respecting taxpayer rights. Mr. Rettig has received numerous professional honors during his career from organizations across the country. He has been a featured speaker and panelist at hundreds of tax conferences throughout the U.S., Europe and Central America. And he has authored numerous tax-related articles. He received a B.A. in Economics from the University of California at Los Angeles, as well as a J.D. with honors from Pepperdine University and an LL.M. in Taxation from New York University.