

6th Annual UCI Law - Taylor Nelson Amitrano, LLP Tax Symposium

The *Moore* Case and the Future of the Realization Doctrine

Conference Schedule

9:00 a.m. – 9:15 a.m.

WELCOME REMARKS

Dean Austen Parrish
Professor Omri Marian

9:15 a.m. – 10:30 a.m.

PANEL 1

Moderator: Omri Marian

Presenter: Clint Wallace and Bret Wells, *Moore*, “Incomes,” and *the Limits of Time*

Presenter: Donald Tobin, *The Taxing Question of Income*

Presenter: Jonathan Grossberg, Kerry Inger, and Carneil Wilson, *Moore v. United States: Original Public Meaning and the Implications of Different Possible Outcomes*

10:30 a.m. – 10:45 a.m.

BREAK

10:45 a.m. – 12:00 p.m.

PANEL 2

Moderator: Joshua Blank

Presenter: John Brooks and David Gamage, *What Is Income Under the Constitution?*

Presenter: Sloan G. Speck, *The Realization Rule as a Legal Standard*

Presenter: Calvin H. Johnson, *Kill Pollock, the Snake that came into the Garden*

12:00 p.m. – 12:15 p.m.

BREAK

12:15 p.m. – 12:30 p.m.

KEYNOTE INTRODUCTION by Joshua Blank

12:30 p.m. – 1:15 p.m.

KEYNOTE SPEAKER

David Kamin, Charles L. Denison Professor of Law, NYU School of Law

1:15 p.m. – 2:30 p.m.

PANEL 3

Moderator: Vic Fleischer

Presenter: Christine Kim, *A Comparative Study of Taxing Unrealized Gains*

Presenter: Stephanie Hunter McMahon, *Moore Support For Tax Exceptionalism: Severability in Reconciliation*

Presenter: David Gamage, Brian Galle, and Darien Shanske, *Money Moves: Taxing the Wealthy at the State Level*

2:30 p.m. – 2:45 p.m.

CLOSING by A. Lavar Taylor