

UNIVERSITY OF CALIFORNIA, IRVINE SCHOOL OF LAW

THE 3RD ANNUAL UCI LAW - A. LAVAR TAYLOR TAX SYMPOSIUM

TAXATION IN A TIME OF CRISIS

Presented by the UCI Law Graduate Tax Program February 22, 2021

UCI Law

UNIVERSITY OF CALIFORNIA, IRVINE SCHOOL OF LAW

THE 3RD ANNUAL UCI LAW - A. LAVAR TAYLOR TAX SYMPOSIUM

TAXATION IN A TIME OF CRISIS

February 22, 2021

Schedule

8:00 AM-8:15 AM: REGISTRATION

8:15 AM—8:25 AM: OPENING REMARKS: DEAN L. SONG RICHARSON

8:30 AM-10:00 AM: PANEL 1: TAX RELIEF DURING THE COVID-19 PANDEMIC

Moderator: Victor Fleischer

Presenters:

- Ellen P. Aprill, Standards for Charitable Disaster Relief in the Time of Pandemic
- Wei Cui, How Well-Targeted Are Payroll Tax Cuts as a Response to COVID-19? Evidence from China
- Stephanie Hunter McMahon, Employment Taxes in Crisis: In Practice, Enforcement, and Insolvency

10:00 AM-10:10 AM: BREAK

10:10 AM—12:10 PM: PANEL 2: EQUITABLE TAX ADMINISTRATION DURING THE COVID-19 PANDEMIC

Moderator: Joshua Blank

Presenters:

- Christine Kim, Taxing Telework in the Wake of COVID-19
- Rodney P. Mock & Kathryn Kisska-Schulze, Saving the Non-Essential from the War on COVID-19
- Christine Speidel & Leslie Book, When Tax Procedure Meets COVID-19: An Uneasy Relationship
- Andrew Hayashi & Ariel Jurow Kleiman, Property Taxes During the Pandemic

12:10 PM—12:20 PM: BREAK

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12:20PM—1:20 PM: KEYNOTE: ERIC HYLTON, IRS COMMISSIONER OF THE SMALL BUSINESS/SELF-EMPLOYED DIVISION

1:20 PM-1:30 PM: BREAK

1:30 PM—3:00 PM: PANEL 3: WHAT CAN THE COVID-19 PANDEMIC TEACH US ABOUT TAX POLICY?

Moderator: Mark Hoose

Presenters:

- Ana Santos Rutschman & Henry Ordower, Public Health and Tax Compliance Convergence
- Shu-Yi Oei & Diane Ring, Regulating in Pandemic
- Nancy E. Shurtz, COVID, Recession, and Tax Reform: Lessons for Reshaping State and Municipal Policy

3:00 PM-3:10 PM: BREAK

3:10 PM—4:40 PM: PANEL 4: MAKING TAX RELIEF A BETTER POLICYMAKING

INSTRUMENT Moderator: Omri Marian

Presenters:

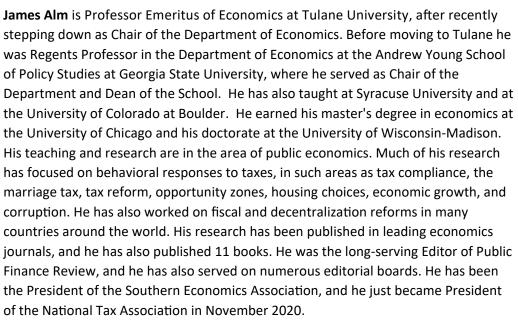
- William E. Foster & Andrew L. Lawson, Toward Less Partisan Emergency Relief
- Victoria J. Haneman, Prepaid Death
- James Alm & Jay A. Soled, Tax Amnesties, Recidivism, and the Need for Reform

4:40 PM-5:00 PM: CLOSING REMARKS: A. LAVAR TAYLOR



JAMES ALM

Tulane University





Ellen Aprill
Loyola Law School

Ellen Aprill holds the John E. Anderson Chair in Tax Law at LMU's Loyola Law School. Her publications consider federal tax law, the legislative process, and statutory interpretation, with an emphasis on tax policy, exempt organizations and governmental entities. In 2020, she organized the 24th Annual Western Conference on Tax-Exempt Organizations. Professor Aprill received her B.A. with High Honors and Distinction from University of Michigan, her M.A. from the University of California at Los Angeles, and her J.D. magna cum laude from Georgetown University Law Center. Following graduation, she served as a law clerk to the Honorable John Butzner of the U.S. Court of Appeals for the Fourth Circuit and to the Honorable Byron R. White, Associate Justice, U.S. Supreme Court. She then practiced for several years with the law firm of Munger, Tolles & Olson in Los Angeles and spent two years in the Office of Tax Policy in the U.S. Department of the Treasury in Washington, D.C. She is Chair of the Advisory Board of the NYU Center on Philanthropy and Lawn, Vice President of the American Tax Policy Institute, a Fellow of the American College of Tax Counsel, a member of the American Law Institute, and a former Vice Chair, Communications, of the American Bar Association Section of Taxation.



JOSHUA BLANK
University of California,
Irvine
School of Law

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.



LESLIE BOOK

Villanova University

Charles Widger School of Law

Leslie Book is a Professor of Law at the Villanova Charles Widger School of Law. While at Villanova, Professor Book served as Director of the Federal Tax Clinic, Director of the Graduate Tax Program, and Director of the Online Graduate Tax Program. Prior to coming to Villanova, Professor Book was an Assistant Clinical Professor and Director of the Low-Income Tax Clinic at Quinnipiac University School of Law in Hamden, Connecticut. Before joining the academy, he was associated with Davis Polk and Wardwell and Baker & McKenzie in New York and in London. He also served as a Professor in Residence with the IRS, Taxpayer Advocate Service in 2019.



WEI CUI
University of British Columbia
Peter A. Allard School of Law

Wei Cui is a Professor at the Peter A. Allard School of Law, University of British Columbia. His recent research spans the areas of international taxation and of tax and development. In international taxation, he has made original contributions on the topics of the digital services tax, the destination-based cash flow tax, formulary apportionment, and taxing indirect transfers. In tax and development, his forthcoming book *The Administrative Foundation of China's Fiscal State* (Cambridge University Press) offers an original account of China's success in raising tax revenue in the last quarter century and the lessons the Chinese experience holds for developing countries in general. Professor Cui has authored over 90 academic and professional articles and is a co-author of *Value Added Tax: A Comparative Approach* (CUP). He practiced tax law for over 10 years, including as a U.S. tax associate at Simpson Thacher (in both New York and Beijing), as Senior Tax Counsel for the China Investment Corporation, and as a counsel-level consultant for Clifford Chance (Beijing). Professor Cui is a graduate of Harvard College, Tufts University (M.A. in philosophy), Yale Law School (J.D.) and NYU Law School (LL.M. Tax).



VICTOR FLEISCHER
University of California,
Irvine
School of Law

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.



WILLIAM FOSTER
University of Arkansas
School of Law

William Foster is an Associate Professor at the University of Arkansas School of Law. His teaching and scholarship focus primarily on tax and transactional matters. His publications include *The Gallerist's Gambit: Financial Innovation, Tax Law, and the Making of the Contemporary Art Market* (with Michael W. Maisels), 42 COLUM. J. L. & ARTS 479 (2019); When to Praise the Machine: The Promise and Perils of Automated Transactional Drafting (with Andrew L. Lawson) 69 S. C. L. REV. 297 (2018); and Enduring Design for Business Entities, 2015 UTAH L. REV. 955.



VICTORIA HANEMAN

Creighton University

School of Law

Victoria Haneman is the Frank J. Kellegher Professor of Trusts & Estates at Creighton University School of Law. She teaches courses addressing various aspects of taxation, wills, trusts and estates, and business associations. Professor Haneman co-authored the book *Making Tax Law* with Daniel M. Berman, formerly the Director of the Graduate Tax Program at Boston University School of Law. She has also published eighteen law review articles, essays, and/or book chapters in journals that include *Virginia Review, Wake Forest Law Review*, and *Columbia Journal of Gender and the Law*. Professor Haneman's recent scholarship focuses on the intersection of taxation and the death services industry.



ANDREW HAYASHI

University of Virginia

School of Law

Andrew Hayashi is the Class of 1948 Professor of Scholarly Research in Law at the University of Virginia and serves as director of the Virginia Center for Tax Law. He joined the University of Virginia School of Law's faculty in July 2013. Hayashi is a McDonald Distinguished Fellow at the Center for the Study of Law and Religion at Emory University.



MARK S. HOOSE
Intuitive

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.



MCMAHON
University of Cincinnati
College of Law

Stephanie McMahon teaches courses in tax law at the University of Cincinnati College of Law, and her research often combines her interest in tax and legal history. Professor McMahon's scholarship frequently examines the historical relationship between taxation and the public's perception of taxation and, from that relationship, discovers lessons for improving today's law. In particular, Professor McMahon's work has explored the intersection of tax and administrative law and how women have been, and continue to be, affected by taxation. Recently, she has turned her research to issues of employment taxation. She has published the *Principles of Tax Policy Concise Hornbook* (2d ed. 2018) and articles in journals including the *The Tax Lawyer*, *Florida Tax Review, Virginia Tax Review, The Law and History Review, Northwestern Law Review, Washington Law Review, Harvard Journal of Law & Gender, Journal of Legislation* (Notre Dame), and in blogs including The Hill.



ERIC HYLTON

IRS

Eric Hylton is the commissioner of the Small Business/Self-Employed Division of the IRS. He was appointed to the position in September 2019. He oversees taxpayer programs and services affecting the nation's small business and self-employed individuals. He is responsible for providing executive leadership and direction to a nationwide staff of approximately 20,000 employees responsible for service and enforcement programs for taxpayers who file personal, corporate, flow-through, employment, excise and estate and gift tax returns.



ARIEL JUROW
KLEIMAN
University of San Diego
School of Law

Ariel Jurow Kleiman is an Associate Professor of Law at the University of San Diego School of Law. Her research addresses federal, state, and local tax and fiscal policy, focusing in particular on policies affecting low-income and vulnerable households. Prior to teaching, she was awarded a Skadden Fellowship to work at Bet Tzedek Legal Services in Los Angeles. There, she founded and directed the Bet Tzedek Low-Income Taxpayer Clinic, which continues to grow in her absence. Her writing has appeared in the *Harvard Law Review*, *Hasting Law Journal*, and *Tax Law Review* among other places. She is also a regular contributor to the TaxProf blog. Jurow Kleiman received her J.D. from Yale Law School, M.Sc. from the London School of Economics, and B.A., summa cum laude, from UCLA.



CHRISTINE KIM
University of Utah

Christine Kim teaches Federal Income Tax, Taxation of Business Entities, and International Tax. Her research centers on international tax, business tax, tax and technology, and taxation of complicated investment structures. Her work has been published in the *UC Irvine Law Review*, *Alabama Law Review*, *San Diego Law Review*, and *Virginia Tax Review*, among others. She received the University Research Committee's Faculty Research & Creative Grant in 2018 and the College of Law's Early Career Faculty Award in 2020.

Professor Kim received her J.S.D. in tax law from New York University School of Law (2018), her LL.M. from Harvard Law School (2012), where she was awarded the Landon H. Gammon Fellowship for academic excellence, and her Bachelor of Law degree summa cum laude from Seoul National University College of Law in South Korea (2002), where she graduated first in her class and received the President of Seoul National University Award.



SCHULZE

Clemson University

Kathryn Kisska-Schulze is an Assistant Professor in the School of Accountancy at Clemson University where she teaches business law courses at the undergraduate level, and International Taxation in Clemson's Master of Professional Accountancy program. Her research centers on the intersection of business law and tax, and more specifically on the impact of federal and state tax laws on U.S. industry. Her scholarly agenda includes evaluating the effects of taxation on the amateur sports industry, employment arena, e-commerce, robotics, artificial intelligence and cybersecurity. Kathryn has published in numerous peer-reviewed outlets, including the *Ohio State Law Journal*, Maryland Law Review, Temple Law Review, William and Mary Bill of Rights Journal, Florida Tax Review, and American Business Law Journal. Her research has been presented both nationally and internationally, and she has won numerous scholarly awards throughout her academic career.



ANDREW LAWSON

University of Arkansas

School of Law

Andrew Lawson is a Visiting Assistant Professor at the University of Arkansas School of Law. His teaching and scholarship focus primarily on tax and business law. His publications include When Does a BBA Partnership Terminate? (forthcoming in THE TAX LAWYER, Spring 2021); Simple Audits for Simple Tax Partnerships, 88 TENN. L. REV. ____ (forthcoming 2020); and When to Praise the Machine: The Promise and Perils of Automated Transactional Drafting (with Will Foster), 69 S.C. L. REV. 597 (2018).



OMRI MARIAN

University of California,

Irvine

School of Law

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.



RODNEY MOCK

Orfalea College of Business

Cal Poly

A recognized tax scholar, Professor Mock has published numerous tax law and policy articles in the areas of tax practice and procedure, international, estate and gift, partnership and corporate taxation. His published articles can be viewed in topranking tax journals such as, Florida Tax Review, Virginia Tax Review, Akron Tax Journal, The Tax Lawyer, Journal of Taxation, Tax Notes, Taxes, Houston Business and Tax Law Journal, Australian Tax Forum, Fordham Journal of Corporate and Financial Law, Issues in Accounting Education, DePaul Business & Commercial Law Journal, Practical Tax Strategies, Financial and Estate Planning, The CPA Journal, Exempt Organization Tax Review and Practical Estate Planning. Professor Mock's publications have on multiple occasions received national recognition in congressional reports for the U.S. House of Representatives and the U.S. Senate, by the Center on Budget and Policy Priorities, the U.S. Congress Joint Committee on Taxation and other notable tax policy institutes. His research has also been cited by the United States Tax Court and the United States District Court. He is also a frequent commentator on Fox News discussing tax topics ranging from the constitutionality of a retroactive estate tax to the policy implications associated with a high corporate tax rate. His research has also been discussed in articles, television and radio appearances for the Wall Street Journal, CNN, US News, the San Francisco Chronicle and other media outlets.



SHU-YI OEI

Boston College

Law School

Shu-Yi Oei teaches and writes in the areas of tax policy and economic regulation. She joined the Boston College Law School faculty in 2017 after having taught at Tulane Law School from 2009-2017. At Tulane, she was the inaugural holder of the Hoffman F. Fuller Professorship in Tax Law and also received the 2014 Felix Frankfurter Distinguished Teaching award, Tulane Law School's highest teaching honor.



HENRY ORDOWER

Saint Louis University

School of Law

Henry Ordower is a Professor of Law and past Co-Director of the Center for International and Comparative Law at Saint Louis University School of Law. Professor Ordower teaches income, corporate, partnership, and international taxation as well as corporate finance and has been elected to membership in the American College of Tax Counsel, the European Association of Tax Law Professors, and the International Academy of Comparative Law. He received his M.A. and J.D. from the University of Chicago and his A.B. from Washington University in St. Louis



DIANE RING

Boston College

Law School

Diane M. Ring currently serves as the Associate Dean of Faculty, Professor of Law and the Dr. Thomas F. Carney Distinguished Scholar at Boston College Law. She researches and writes primarily in the fields of international taxation, corporate taxation, labor and taxation, and ethical issues in tax practice. Her recent work addresses issues including information exchange, tax leaks, international tax relations, regulation in the pandemic, sharing economy and human equity transactions, and ethics in international tax. Professor Ring was a consultant for the United Nation's 2014 project on tax base protection for developing countries, and the U.N.'s 2013 project on treaty administration for developing countries. She is also co-author in three case books in taxation —one on corporate taxation, one on international taxation, and one on ethical problems in federal tax practice. Professor Ring has also contributed chapters to books on the gig economy, sharing economy, the tax base of developing countries, and comparative income taxation.



ANA SANTOS
RUTSCHMAN
Saint Louis University
School of Law

Ana Santos Rutschman is Assistant Professor at Saint Louis University School of Law. She focuses on topics related to innovation in the life sciences, health law, intellectual property, and law and technology. Rutschman teaches FDA Law & Policy, Patent Law, a seminar on Emerging Health Technologies, and Property Law. Her legal scholarship has appeared or is forthcoming in UCLA Law Review, Emory Law Journal, Arizona Law Review, Yale Law Journal Forum, Michigan Law Review Online, Duke Law and Technology Review, Vanderbilt Journal of Transnational Law, Northwestern University Law Review of Note and the Georgetown Journal of International Affairs, among others. Her commentary pieces have been published by the Saint Louis Post-Dispatch, Health Affairs Blog, the Huffington Post and The Conversation, and republished in Scientific American, Newsweek Japan and newspapers around the U.S., including the Chicago Tribune. Her ongoing book, Vaccines as Technology: Innovation, Barriers and the Public Interest, is under contract with Cambridge University Press and scheduled to be published in 2022.



University of Oregon
School of Law

Nancy E. Shurtz, the Bernard A. Kilks Professor of Law at the University of Oregon School of Law, earned her B.A. from the University of Cincinnati, her J.D. from Ohio State University, and an LL.M. in Taxation from Georgetown Law. Prior to coming to Oregon, Professor Shurtz taught at the Wharton School of Business at the University of Pennsylvania and practiced law at the Washington D.C. firm of Ginsburg, Feldman and Bress. Professor Shurtz teaches and writes in areas of taxation, estate planning, gender and race justice, and sustainable business practice. She regularly addresses leading academic and policy consortiums, including the Critical Tax Conference, the Global Conference on Environmental Taxation, and the Law and Society Conference. Book publications include two leading tax hornbooks [Wolters Kluwer], Education Planning: Taxes, Trusts & Techniques [ABA Publishing], and Sustainability and Business Law [Carolina Academic Press]. Recent articles include Seeking Citizenship in the Shadow of Domestic Violence, as well as Long-Term Care and the Tax Code: A Feminist Perspective, and Tax, Class, Women and Elder Care.



JAY SOLED
Rutgers University

Jay Soled is a tenured professor at Rutgers University where he has directed its Masters of Taxation for the past quarter of century. He has authored multiple law reviews, articles, book chapters, and books. On numerous occasions, he has been consulted on tax matters and had his scholarship relied upon by Congress, the United States Treasury Department, and state revenue agencies. Finally, his work has been cited by the Ninth Circuit Court of Appeals, the U.S. Bankruptcy Court, and the Federal District Court for the Northern District of Texas.



CHRISTINE SPEIDEL

Villanova University

Charles Widger School of Law

Christine Speidel is Assistant Professor and Director of the Federal Tax Clinic at Villanova University's Charles Widger School of Law. Her research interests lie at the intersection of poverty law with tax law and tax procedure. Professor Speidel frequently speaks and writes on issues affecting low-income taxpayers. In the Clinic, she teaches students to practice law through representing individuals in federal tax disputes. Prior to her appointment at Villanova, Professor Speidel practiced law at Vermont Legal Aid. She represented low-income individuals in tax, health care, domestic violence, and public benefits matters, and she also advocated for systemic policy changes, particularly related to health care reform. Professor Speidel is a contributor to the Procedurally Taxing blog and an editor of the practice manual Effectively Representing Your Client Before the IRS. She is active in the American Bar Association Section of Taxation, where she is the Assistant Secretary and a past chair of the Section's Pro Bono and Tax Clinics Committee.



A. LAVAR TAYLOR

Law Offices of

A. Lavar Taylor

A. Lavar Taylor is the founder of Law Offices of A. Lavar Taylor and has over 39 years of experience in handling civil and criminal tax controversies involving the IRS and state tax agencies. Mr. Taylor is also widely recognized for his expertise and success in handling bankruptcy-related tax matters and he handles tax related litigation in all trial and appellate courts. Mr. Taylor also handles administrative disputes with the IRS and state tax agencies including audits, collection matters, criminal investigations, administrative hearings with the IRS Office of Appeals, Collection Due Process Appeals, as well as disputes before the California Office of Tax Appeals and the California Unemployment Insurance Appeals Board.

Mr. Taylor is committed to giving back to the tax community. He previously served as the Chair of both the Procedure and Litigation Committee and the Bankruptcy Tax Committee of California State Bar's Tax Section. He also acts as a mentor to students and regularly speaks at programs for recent law school graduates sponsored by the Orange County Bar Association. Mr. Taylor is a frequent speaker at events sponsored by the American Bar Association, the California State Bar, and local Bar association events to name a few. For more information, please visit our website www.taylorlaw.com.

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The Law Offices of A. Lavar Taylor LLP specialize in handling civil and criminal tax controversies, involving the IRS, the Department of Justice, and state tax agencies such as the Franchise Tax Board, California Department of Tax and Fee Administration (formerly State Board of Equalization), and the Employment Development Department.

The firm's practice includes representation of business and individual taxpayers during civil audits, criminal investigations, administrative appeals, all phases of collection, and judicial proceedings in all trial and appellate courts. The firm also provides advice regarding tax-related issues in bankruptcy and receivership proceedings and counsels clients on the use of the bankruptcy laws to facilitate the handling of existing and potential tax problems. We are pleased to offer professionals who can converse in English, Spanish, and Chinese.

Our attorneys are recognized both statewide and nationally for their expertise.

























