

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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Schedule Continued

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