TAXATION AND CITIZENSHIP

Conference Organizers: Reuven Avi-Yonah & Allison Christians

October 8, 2015
Kalamazoo Room
Michigan League
911 N University Ave
Ann Arbor, MI 48109

6:00-7:30  Pre-conference dinner
7:30-9:00  Student Panel
          Gene Magidenko (UMich) chair
          Montano Cabezas (Georgetown)
          Christine Kim (NYU)
          Gianluca Mazzoni (Brescia)
          Miguel Nicolas (UParis)
          Gil Savir (UMich)

October 9, 2015
University of Michigan Law School
132 Hutchins Hall
625 S. State St
Ann Arbor, MI 48109

8:30-9:00  Registration
9:00-9:15  Welcome
          Monica Hakimi, Associate Dean, Michigan
9:15-10:30 Panel One
          Hugh Ault, (BC and OECD) chair
          Reuven Avi-Yonah (Michigan)
          Constructive Unilateralism
          Wei Cui (UBC)
          Source and Residence as Interconnected Concepts
          Tessa Davis (South Carolina)
Of Tax Evasion and “Bad” Citizens: The Role of Tax Law in Making a Citizen
Michael Kirsch (Notre Dame)
Citizenship-Based Taxation vs Residence-Based Taxation:
Distilling the Competing Normative Arguments

10:30-10:45 Coffee Break

10:45-12:20 Panel Two

Philip West (Steptoe), chair
Allison Christians (McGill)
Uncle Sam Wants Who?
Patrick Martin (Procopio)
The Need for Consistent Tax Treatment of All Individuals Residing Overseas
Ruth Mason (Virginia)
Defining the National Community
Linneu Mello (Bichara)
TBA
Saul Templeton (Calgary)
FATCA: Problems and Potential in the Developing World

12:20-1:30 Lunch Break

1:00-1:30 Keynote: Elise Bean, Co-Director of the Levin Center at Wayne Law School, Former Chief of Staff, US Senate Permanent Subcommittee on Investigations

1:30-2:45 Panel Three

Ajay Mehrotra (American Bar Foundation), chair
Ed Zelinsky (Cardozo)
The Problems of Defining Residence: The U.S. Experience
Jane Frecknall-Hughes (Hull)
Tax and the citizen: the philosophical underpinnings
Christine Harlen (Leeds)
Making America Exceptional: Perfectionist Civic Republicanism and the Taxation of Americans Abroad in the Progressive Era, 1890-1920
Sagit Leviner (Ono)
Citizenship Transcended

2:45-3:00 Coffee Break
3:00-4:15 Panel Four

Allison Christians (McGill), chair
Henry Ordower (St. Louis)
   Is the Expatriation Tax Constitutional? Mark to Market and the Macomber Conundrum
Adam Rosenzweig (Washington St. Louis)
   Once a US Person, Always a US Person
Daniel Shaviro (NYU)
   Taxing Potential Community Members’ Foreign Source Income
Peter Spiro (Temple)
   Citizenship Overreach and FATCA

4:15-5:00 Concluding Panel

Hugh Ault
Reuven Avi-Yonah
Allison Christians
Ajay Mehrotra
Philip West