

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