Friday, March 23, 2018 Schedule

8:30 am – 9:00 am  Breakfast

9:00 am – 9:50 am  James Alm (Tulane Economics)
  *Is the Haig-Simons Standard Dead? The Uneasy Case for a Comprehensive Income Tax*
  **Discussant:** Rebecca Kysar (Brooklyn/Fordham)

10:00 am – 10:50 am  Daniel Shaviro (NYU)
  *Does the United States Now Have a “Territorial” Tax System?*
  **Discussant:** Diane Ring (Boston College)

10:50 am – 11:10 am  Break

11:10 am – 12 noon  Heather Field (UC Hastings)
  *Tax Lawyers as Tax Insurance*
  **Discussant:** Natalya Shnitser (Boston College)

1:10 pm – 2:00 pm  Yehonatan Givati (Hebrew University of Jerusalem)
  *Theories of Tax Deductions: Income Measurement versus Efficiency*
  **Discussant:** Steve Sheffrin (Tulane Economics)

2:10 pm – 3:00 pm  Rebecca Kysar (Brooklyn/Fordham)
  *Tax Reform and the Budget Process*
  **Discussant:** Daniel Shaviro (NYU)

3:00 pm – 3:20 pm  Break

3:20 pm – 4:10 pm  Thomas Brennan (Harvard)
  *Debt and Equity Taxation: A Combined Economic and Legal Perspective*
  **Discussant:** James Repetti (Boston College)

4:20 pm – 5:10 pm  Shu-Yi Oei (Boston College)
  *Whose Tax Law Is It? Constituencies and Control in Statutory Drafting* (with Leigh Osofsky)
  **Discussant:** Heather Field (UC Hastings)