

Except where noted, all events will take place in the McGowan Theater at the National Archives

Wednesday, November 18

7:30–8:30 am Registration and Continental Breakfast

8:30–8:45 am Welcome Remarks

Nina E. Olson ■ National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service,
Washington, DC

8:45–10:15 am Panel 1 ■ Taxpayer Rights: A Roadmap for Effective Tax Administration

The theory, principles, and sources of authority underlying taxpayer rights, the role of a taxpayer charter or taxpayer bill of rights in tax administration, and the mechanisms and remedies for enforcing a taxpayer charter or bill of rights.

Moderator: Christopher S. Rizek ■ Member, General Counsel, Caplin & Drysdale, Washington, DC

Panelists: Duncan Bentley ■ Emeritus Professor, Victoria University, Melbourne, Australia

Joseph J. Thorndike ■ Contributing Editor, *Tax Analysts*; Adjunct Professor,
Northwestern School of Law, Chicago, IL

Giovanna Tieghi ■ Constitutional Law Young Scholar, Ph.D., University of Padova
Law School, Padova, Italy

10:15–10:45 am Coffee Break

10:45 am–12:15 pm Panel 2 ■ The Right to be Informed: Transparency and Tax Administration

The role of transparency (including guidance, performance reporting, audit selection, and participation by and consultation with stakeholders via traditional and social media) in promoting voluntary compliance and trust in the tax administrator and the tax system.

Moderator: David Brunori ■ Deputy Publisher, *Tax Analysts*, Washington, DC

Panelists: Allison Christians ■ Associate Professor, McGill University, Montreal, Canada

Robert Goulder ■ Tax Policy Counsel, *Tax Analysts*, Washington, DC

Lynne Oats ■ Professor of Taxation & Accounting, University of Exeter Business School,
Exeter, United Kingdom

12:15–12:45 pm Remarks from the IRS Commissioner

John Koskinen ■ Commissioner, Internal Revenue Service, Washington, DC

12:45–2:00 pm Lunch on your own

2:00–3:30 pm

Panel 3 ■ The Rights to Confidentiality and Privacy in an Age of Transparency

What are the implications of increased transparency for specific taxpayers? Specifically, how can legitimate privacy and confidentiality interests be protected in an age of heightened disclosure and scrutiny, information sharing between government agencies and countries, and “naming and shaming?” If the tax agency makes a compliance risk assessment of a taxpayer, what actions should that assessment drive and what rights and opportunities does the taxpayer have to challenge that assessment? How should tax agencies respond to public criticism of particular companies or sectors for legal tax avoidance?

Moderator: Carol A. Dunahoo ■ Partner, Baker & McKenzie, Washington, DC

Panelists: Philip Baker QC ■ Field Court Tax Chambers, London, United Kingdom

Graeme Cooper ■ Professor of Taxation Law, Faculty of Law, University of Sydney, Sydney, Australia

Joakim Nergelius ■ Professor, School of Law, Psychology and Social Work, Örebro University, Örebro, Sweden

3:30–4:00 pm

Coffee Break

4:00–5:30 pm

Panel 4 ■ The Right to Appeal to an Independent Forum: A Conversation with the Judiciary

This panel will explore the role of tax tribunals in protecting taxpayer rights and promoting voluntary compliance.

Moderator: Peter J. Panuthos ■ Chief Special Trial Judge, U.S. Tax Court, Washington, DC

Panelists: Honorable Tamara W. Ashford ■ Judge, U.S. Tax Court, Washington, DC

Lucie Lamarre ■ Juge en chef adjointe/Associate Chief Justice, Cour Canadienne de l'impôt/Tax Court of Canada, Ottawa, Canada

Javier Laynez Potisek ■ Magistrate of Superior Chamber, Tax and Administrative Court of Mexico, Mexico City, Mexico

6:30–8:00 pm

Reception ■ National Archives Rotunda

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Thursday, November 19

7:30–8:30 am Continental Breakfast

8:30–10:30 am Panel 1 ▪ Taxpayer Rights, Due Process, and Procedural Justice

Taxpayer protections in tax assessment and collection, and the role of procedural justice in driving voluntary compliance and cooperation.

Moderator: Nina E. Olson ▪ National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service, Washington, DC

Panelists: Alice G. Abreu ▪ Professor of Law, Temple University Law School, Philadelphia, PA
Les Book ▪ Professor of Law, Villanova University School of Law, Villanova, PA
Keith Fogg ▪ Visiting Professor of Law and Director of Federal Tax Clinic, Legal Services Center at Harvard Law School, Boston, MA
Scott A. Schumacher ▪ Professor of Law and Director, Graduate Tax Program in Taxation, University of Washington School of Law, Seattle, WA

10:30–10:45 am Coffee Break

10:45–11:45 am Keynote Address
Slippery Slope Framework: The Impact of Power and Trust on Taxpayer Compliance Behavior

Erich Kirchler ▪ Professor of Economic Psychology, Department of Applied Psychology, University of Vienna, Vienna, Austria

11:45 am–12:45 pm Panel 2 ▪ Fostering Voluntary Compliance: A Conversation with Tax Administrators

The panelists will discuss how a tax agency organizes itself to promote voluntary compliance and increase taxpayers' willingness to comply with the tax laws; the role taxpayer service plays in promoting taxpayer trust and compliance, and how the impact of taxpayer service on voluntary compliance can be measured.

Moderator: Tom Beers ▪ Special Research Advisor to National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service, Washington, DC

Panelists: Steve Vesperman ▪ Deputy Commissioner, Small Business and Individuals, Australian Tax Office, Canberra, Australia
Lennart Wittberg ▪ Strategist, Swedish Tax Agency, Stockholm, Sweden

12:45–2:00 pm Lunch on your own

2:00–3:30 pm

Panel 3 ■ The Right to a Fair and Just Tax System

The role of taxpayer advocates, taxpayer defenders, and ombuds in protecting taxpayer rights and promoting voluntary compliance.

- Moderator: John Hasseldine ■ Professor of Accounting and Taxation, Peter T. Paul College of Business and Economics, University of New Hampshire, Durham, NH
- Panelists: Diana Bernal Ladrón de Guevara ■ Procuradoro de la Defensa del Contribuyente, Mexico City, Mexico
Ali Noroozi ■ Inspector General for Taxation, Sydney, Australia
Nina E. Olson ■ National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service, Washington, DC

3:30–3:45 pm

Coffee Break

3:45–5:15 pm

Panel 4 ■ Challenges in “Operationalizing” Taxpayer Rights

Experiences with educating taxpayers about their rights, incorporating rights into guidance for and education of tax agency employees, protecting vulnerable taxpayer populations, and providing taxpayer rights in countries with high tax noncompliance rates.

- Moderator: Jay K. Rosengard ■ Lecturer in Public Policy and Academic Director, Rajawali Foundation Institute for Asia and Ash Center for Democratic Governance and Innovation, Harvard Kennedy School of Government, Cambridge, MA
- Panelists: Amanda Bartmann ■ Attorney Advisor to the National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service, Washington, DC
Hanyana Eric Mkhawane ■ CEO of the Office of the Tax Ombud (Deputy Tax Ombud), Office of the Tax Ombud, Pretoria, South Africa
Tonia Pedititaki ■ Lawyer (LLM, DEA), Regulatory Authority for Energy; Visiting Lecturer, Panteion University of Political and Social Sciences, Athens, Greece

5:15 pm

Closing Remarks

- Nina E. Olson ■ National Taxpayer Advocate, Taxpayer Advocate Service, Internal Revenue Service, Washington, DC