Artificial Intelligence and the Future of Tax Law and Policy

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Artificial intelligence and automated systems have the potential to rework everything we think about labor, leisure, and our economic future. But ideas about how to integrate these non-human actors into the tax system are only beginning to emerge. This year’s symposium, Artificial Intelligence and the Future of Tax Law and Policy, will begin a robust policy discussion on the intersection of these developing technologies and tax law in the new digital economy. Some of the country’s foremost experts in tax and the digital economy will discuss how to write laws that robots can read, whether robots can or should be taxpayers, how AI will affect enforcement and compliance, and what the broader economic picture means for tax law and labor.
Agenda

9 - 9:15 a.m. | Welcome

Peter M. Shane, Jacob E. Davis and Jacob E. Davis II Chair in Law, Moritz College of Law

Stephanie Hoffer, Professor of Law, Moritz College of Law

9:15 - 10:30 a.m. | Panel 1: Writing Laws that Robots Can Read

Joshua Blank, Professor of Law, U.C. Irvine Law

Allison Christians, Associate Dean (Research), H. Heward Stikeman Chair in Tax Law, McGill University

Sarah Lawsky, Benjamin Mazur Summer Research Professor of Law, Associate Dean of Academic Programs, Associate Dean of Finance, Northwestern Pritzker School of Law

Leigh Osofsky, Professor of Law, UNC School of Law

10:45 a.m. - Noon | Panel 2: Taxing Robots

Stephanie Hoffer, Professor of Law, The Ohio State University Moritz College of Law

Robert Kovacev – Partner, Norton, Rose, Fulbright
12:15 - 1:30 p.m. | Lunch and Keynote Address

**Nina Olson**, National Taxpayer Advocate

1:45 - 3:15 p.m. | AI, the Labor Market, and Tax

**Daniel Hemel**, Assistant Professor of Law, The University of Chicago The Law School

**Anton Korinek**, Associate Professor of Business Administration, University of Virginia Darden School of Business

**Jackie Taylor**, Partner/Principal People Advisory Services - Americas Gov’t & Public Sector/Higher Education Leader, Ernst & Young LLP

3:30 - 4:45 p.m. | AI in Tax Compliance and Enforcement

**Jeff Butler**, Internal Revenue Service, Director Data Management, Research, Applied Analytics, and Statistics

**Susan Morse**, Angus G. Wynne, Sr. Professor in Civil Jurisprudence – The University of Texas at Austin School of Law

Respondent: **Omri Marian**, Professor of Law – U.C. Irvine Law
Panelist

Jeff Butler leads the Data Management Division of the IRS Research, Applied Analytics, and Statistics organization where he manages a peta-scale data environment for advanced analytics and research that he co-founded. He also spends time helping lead enterprise data and analytics strategy at the IRS. Previously he was Associate Director, Office of Statistical Computing, Department of Transportation where he created DOT's largest data warehouse and e-Gov initiative, consisting of over 100 transportation databases. These innovations are used by universities, trade associations, state DOTs, Metropolitan Planning Organizations, Congress, and the public at large. His emphasis is on large-scale, enterprise-wide projects that use data, advanced analytics, and cutting-edge computing technology to drive new discovery and innovation.

He has over 30 years of experience in statistical computing, machine learning, and data warehousing. He has taught multiple courses in these fields and published or presented at numerous academic, government, and industry conferences and workshops. He has a total of seven industry awards for innovation and best practices in data warehousing. He holds a B.A and M.A. in Economics and has completed M.S. Statistics coursework.
Panelist

Allison Christians is the H. Heward Stikeman Chair in the Law of Taxation at the McGill University Faculty of Law where she teaches and writes on national, comparative, and international tax law and policy. She focuses especially on the relationship between taxation and economic development; the role of government and non-government institutions and actors in the creation of tax policy norms; and the intersection of taxation and human rights.

She has written numerous scholarly articles, essays, and book chapters, as well as editorials, columns, and articles in professional journals, addressing a broad array of topics, and has been named one of the “Global Tax 50” most influential individuals in international taxation. Recent research focuses on evolving international norms of tax cooperation and competition; the relationship between tax and trade; and evolving conceptions of rights in taxation. Professor Christians also engages on topics of tax law and policy via social media with her Tax, Society and Culture blog and on Twitter @profchristians.
Panelist


Daniel graduated summa cum laude from Harvard College and received an MPhil with distinction from Oxford University, where he was a Marshall Scholar. He then earned his JD from Yale Law School, where he was editor-in-chief of the Yale Law Journal. Prior to joining the University of Chicago Law School, he was a law clerk to Associate Justice Elena Kagan on the US Supreme Court. He also clerked for Judge Michael Boudin on the US Court of Appeals for the First Circuit and Judge Sri Srinivasan on the US Court of Appeals for the District of Columbia Circuit, and served as visiting counsel at the Joint Committee on Taxation.
Panelist

Stephanie Hoffer
The Ohio State University
Moritz College of Law
Professor of Law

Professor Stephanie Hoffer is an expert in United States federal income taxation. Her research explores the way in which procedural and substantive aspects of tax law affect the lives of individuals and businesses. She has published extensively and presented her work both at home and abroad. Her research on due process in IRS collections actions, which has been cited by federal courts, won the John Minor Wisdom Award for best lead article in the Tulane Law Review. She is also the co-author of a treatise on international taxation and has testified before both the IRS and state legislative committees on the role of taxation in the lives of individuals with disabilities.

Professor Hoffer joined The Ohio State University Moritz College of Law in 2008 after her appointment as a visiting assistant professor at the Northwestern University School of Law. She previously served as a law clerk for Judge Alice M. Batchelder of the Sixth Circuit Court of Appeals, and following graduation from law school, she worked in the tax department of Squire, Sanders & Dempsey LLP. She holds an LL.M. in taxation from the New York University School of Law and a J.D. from Case Western Reserve University, and she is a member of the Board of Directors of the Down Syndrome Association of Central Ohio, as well as the chair of its governance committee.
Panelist

Anton Korinek
University of Virginia
Darden School of Business
Associate Professor of Business Administration

Anton Korinek is an Associate Professor of Economics at the Department of Economics and the Darden School of Business of the University of Virginia. His research focuses on financial stability, inequality, and most recently, the implications of rapid progress in Artificial Intelligence for the economy and the future of work.

He studied economics, math and law at the University of Vienna and worked for several years at the intersection of IT and finance. After earning his PhD in economics from Columbia University in 2007, he worked on designing policy measures to prevent financial crises and developed an influential framework for capital flow regulation in emerging economies. He also analyzed under what conditions it is advisable for countries to coordinate their policy actions. His research has been published in top journals including the American Economic Review, the Review of Economic Studies, the Journal of Econometrics, the Journal of Monetary Economics, the Journal of International Economics and the Journal of Public Economics. It has also been cited on Bloomberg, in the Economist and in the Wall Street Journal. He has won several fellowships and awards for this work, including from the Institute for New Economic Thinking.
Panelist

Robert Kovacev
Norton, Rose, Fulbright
Partner

Robert Kovacev is a tax partner in the Washington, DC and San Francisco offices of the international law firm Norton Rose Fulbright US LLP. Rob represents taxpayers in tax disputes before the IRS, in Tax Court, and in federal district and appellate courts. Rob also provides advice to established and start-up companies on innovation tax incentives, such as the research tax credit. He is a leader in the emerging field of taxation of robotics and artificial intelligence, and he frequently writes and speaks on the topic.

Prior to entering private practice, Rob was a senior litigation counsel in the US Department of Justice - Tax Division, where he was lead trial counsel for the IRS in some of the largest and most complex civil tax cases in the nation. Rob also served as a law clerk to the Honorable M. Blane Michael, Judge of the US Court of Appeals for the Fourth Circuit. He graduated from Harvard College and Columbia Law School, where he was a Kent Scholar and senior editor of the Columbia Law Review.
Panelist

Sarah Lawsky
Northwestern Pritzker School of Law
Benjamin Mazur Summer Research Professor of Law, Associate Dean of Academic Programs, Associate Dean of Finance

Sarah Lawsky is Benjamin Mazur Summer Research Professor of Law and Associate Dean for Academic Programs and Finance at Northwestern Pritzker School of Law. She teaches or has taught federal income tax, corporate tax, partnership tax, tax policy, tax deals, and contracts. Her research focuses on tax law and on the application of formal logic and artificial intelligence to the law.

Prior to joining Northwestern Pritzker in 2016, Lawsky taught at UC Irvine School of Law and George Washington University Law School, and as an adjunct in NYU’s tax LLM program. Before beginning her teaching career, she practiced tax law in New York.

Lawsky received her BA from the University of Chicago, her JD from Yale Law School, her LLM. in tax from NYU School of Law, and her PhD in philosophy from the department of Logic and Philosophy of Science at UC Irvine.
Panelist

Omri Marian

University of California Irvine, Law School
Professor of Law

Omri Marian is an expert in international taxation and comparative taxation. He also writes on blockchain and tax policy. Before joining UC Irvine School of Law, he was an assistant Professor of Law at the University of Florida where he taught in the graduate tax program. He also practiced as a tax associate in the New York office of Sullivan & Cromwell LLP. Professor Marian's work has been cited by Congress and is frequently featured in financial media outlets.
Susan Morse joined the University of Texas law faculty in 2013. She studies and writes about regulatory design and about tax policy. She is interested in the interaction between regulatory systems and private ordering and in the way in which that interaction influences the content of the law.

Morse submitted cowritten Ninth Circuit amicus briefs in 2016 and 2018 in Altera Corp. v. Commissioner supporting the validity of Treasury’s regulation that requires cost-sharing arrangements to include stock-based compensation.

Professor Morse teaches Property and Federal Income Tax, as well as the Financial Methods for Lawyers course, which she pioneered at Texas Law. She won the 2016 Women’s Law Caucus Teacher of the Year award. She edits the tax section at JOTWELL.com.

Professor Morse clerked for the Honorable Michael Boudin of the United States Court of Appeals for the First Circuit and spent seven years in business tax practice at Ropes & Gray, Boston and Wilson Sonsini Goodrich & Rosati, Palo Alto. Prior to joining the Texas faculty, she served as Associate Professor at UC Hastings College of the Law and as Research Assistant Professor at Santa Clara University School of Law.
Keynote

Nina E. Olson, National Taxpayer Advocate, leads the Taxpayer Advocate Service, an independent organization within the Internal Revenue Service. Ms. Olson is the voice of the taxpayer at the IRS and before Congress. Under her leadership, the Taxpayer Advocate Service helps taxpayers resolve problems with the IRS and addresses systemic issues affecting groups of taxpayers. Her Annual Report to Congress identifies the most serious problems facing taxpayers and recommends solutions. In 2015, Congress codified the provisions of the Taxpayer Bill of Rights for which Ms. Olson had long advocated.

She convened the first International Conference on Taxpayer Rights in 2015 in Washington, D.C., followed by conferences in Vienna and Amsterdam. In 2018, Accounting Today magazine listed Ms. Olson in the Top 100 Most Influential People in Accounting. In 2017, she received the American Bar Association Section of Taxation’s Distinguished Service Award and the Jules Ritholz Memorial Merit Award for outstanding dedication, achievement, and integrity in the field of civil and criminal tax controversies. Tax Analysts honored Nina Olson as one of ten outstanding women in tax from over 300 nominations in 2016. Ms. Olson is a graduate of Bryn Mawr College and North Carolina Central School of Law, and she holds a Master of Laws degree in taxation from Georgetown University Law Center.
Panelist

Leigh Osofsky
University of North Carolina
School of Law
Professor of Law

Leigh Osofsky is a Professor at The University of North Carolina School of Law, where she teaches classes regarding taxation and tax policy. Osofsky’s research focuses on the administration of the tax system. She has written about tax compliance as well as the intersection of the tax system with legislation and regulation more generally. Osofsky was formerly a Professor of Law at the University of Miami School of Law as well as an Acting Assistant Professor of Tax Law at NYU School of Law. Prior to entering academia, Osofsky clerked for Judge Pierre Leval on the 2nd Circuit Court of Appeals. She also worked as a tax lawyer, focusing on complex transactional planning, at Fenwick & West LLP in California. She graduated from Stanford Law School, order of the coif, and from Brown University, magna cum laude, Phi Beta Kappa.
Panelist

Jackie Taylor

Ernst & Young LLP
Partner/Principal People Advisory Services - Americas Government & Public Sector/Higher Education Leader

Jackie Taylor is the Americas Leader for the Government & Public Sector-Higher Education markets within EY’s People Advisory Services practice. Jackie has over 19 years experience in organizational performance improvement and technology enablement. In this role, Jackie partners with large, complex organizations to ensure their workforce, operating/service delivery model and technology enablement initiatives are aligned with their organizational strategy. Her work has aided in advancing the institutional mission of higher education and government organizations across the country.

Jackie provides industry insights and perspective to cross-functional teams leading enterprise-wide operational improvement programs resulting in cost conservation, significant process improvement and workforce optimization. Her experience extends also to guiding organizations through complex organizational change programs as a result of M&A, divestiture or transformation.

She joined EY from a Fortune 500 Apparel company where she was the Head of Global HR Systems with the Organizational Development groups spanning EMEA, APAC, LATAM and the Americas. Prior to that she served as Managing Director of a global HRIS SaaS software provider where she consulted for organizations in a variety of industries including Financial Services, Healthcare, Manufacturing and Media.
I/S: A Journal of Law and Policy for the Information Society is an interdisciplinary journal of research and commentary concentrating on the intersection of law, policy, and new information and communication technologies. I/S represents a one-of-a-kind collaboration between students and faculty at one of America’s leading law schools, The Ohio State University Moritz College of Law, and a distinguished international editorial board, including prominent faculty at Carnegie Mellon University, which helped to launch the I/S journal.

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