

4th
International
Conference on

Minneapolis, Minnesota ▪ May 23-24, 2019

TAXPAYER RIGHTS

Taxpayer Rights in the Digital Age: Implications for Transparency, Certainty, and Privacy

- Convened by **National Taxpayer Advocate of the United States Internal Revenue Service**
- Hosted by the **University of Minnesota School of Law**
- Technical Assistance by **International Bureau of Fiscal Documentation**
- Sponsored by **Tax Notes** and **American College of Tax Counsel**

WEDNESDAY, MAY 22

5:30 p.m.

Welcome Reception

University of Minnesota Law School
Walter F. Mondale Hall | Auerbach Commons
229 19th Avenue South
Minneapolis, MN 55455

Sponsored by Caplin & Drysdale • Washington DC, United States

THURSDAY, MAY 23

8:30-9 a.m. **Registration and Continental Breakfast**

9-9:30 a.m. **Welcome and Introductory Remarks: The Current Environment
for Taxpayer Rights**

Nina E. Olson • National Taxpayer Advocate • Internal Revenue Service • United States

9:30-11 a.m. **The Status and Effect of Taxpayer Rights Charters and Bills of
Rights in the 21st Century**

As more tax agencies and countries adopt taxpayer charters of rights and taxpayer bills of rights, the question of what is their significance and legal effect arises. This panel will include a survey of existing taxpayer rights charters and taxpayer bills of rights, examine their constitutional basis and their derivation from customary law and human rights conventions, and explore the value of international charters and their interplay with international law principles.

Moderator:

Carlos Weffe • Senior Research Associate • International Bureau of Fiscal Documentation • The Netherlands

Panelists:

Leslie Book • Professor • Villanova University School of Law • United States
Taxpayer Rights: A 21st Century Perspective

Rodelio T. Dascal • Director General • Senate of the Philippines • Philippines
Norberto Villanueva • Director II • Senate of the Philippines • Philippines
Institutionalizing the Taxpayer's Bill of Rights and Creating the Office of the National Taxpayers' Advocate in the Philippines through Legislation

Stjepan Gadžo • Assistant Professor • University of Rijeka • Croatia
Šime Jozipović • Assistant Professor • Faculty of Economics of the University of Split • Croatia

Taxpayers' Right to an Equal Treatment: The Practice of European Constitutional Courts and the ECtHR between a Subjective and an Objective Standard

Shelley Griffiths • Faculty of Law • University of Otago • New Zealand
A Taxonomy of Taxpayer Rights: A New Zealand Case Study

THURSDAY, MAY 23

11-11:30 a.m. Coffee Break

11:30 a.m.-1 p.m. Administrative Law and Taxpayer Rights

In administering the tax laws, taxing authorities communicate their views regarding tax law requirements in a variety of ways. What is the availability of administrative guidance (including the limits of legislative interpretation and interpretive guidance), its role in fostering compliance, and administrative or statutory vehicles for obtaining access to that guidance, as well as the methods to bring stakeholders into a constructive discussion with authorities and legislative bodies? What is the ability of taxpayers to legitimately rely on published administrative guidance in its various forms, how is such reliance treated by tax authorities, the judiciary, and legislative bodies, and what remedies exist for taxpayers when they relied on such guidance, to their detriment? As international organizations increasingly play a role in tax administration, how should taxpayers perceive communications from such agencies regarding tax law requirements?

Moderator:

Kristin Hickman • Professor • University of Minnesota Law School • United States

Panelists:

Alice Abreu • Professor • Temple University Beasley School of Law • United States

Richard Greenstein • Professor • Temple University Beasley School of Law • United States

Reliance on IRS Written Communications: The Case for Enforcement Discretion and Equitable Estoppel

Stephen Daly • Lecturer • Kings College Dickson Poon School of Law • United Kingdom

The Virtues of Tax Authority Advice

Stephanie McMahon • Professor • University of Cincinnati College of Law • United States

Classifying Tax Guidance According to End-Users

Aleksandra Tychmańska • PhD Candidate • University of Warsaw • Poland

Taxpayer Rights in the Era of Tax Law Internationalization and Ways of their Protection by International Organizations

1-1:30 p.m. Lunch

1:30-2 p.m. The Role of the Administrative State: A Debate

Lilian Faulhaber • Professor • Georgetown University Law Center • United States

Philip Baker QC • Field Court Tax Chambers • Visiting Professor • Oxford University • United Kingdom

THURSDAY, MAY 23

2-2:30 p.m.

Current Developments in Taxpayer Rights

Katerina Perrou • Post-doctoral Research Fellow • International Bureau of Fiscal Documentation • University of Athens Law School • The Netherlands

2:30-3 p.m.

Coffee Break

3-4:30 p.m.

Big Data and Taxpayer Privacy

The advent of intergovernmental data exchange agreements and information sharing between tax agencies creates a conflict between taxpayers' legitimate expectation of privacy and the government's need to collect the taxes that are due under its laws. What is the scope of tax privacy in the 21st century, how have governments acted to protect taxpayer information, and what remedies exist for violations of taxpayer data protections? This panel will review data protection efforts and remedies in Europe and the United States.

Moderator:

Chris Rizek • Member and General Counsel • Caplin & Drysdale • United States

Panelists:

Gianluca Mazzoni • SJD Candidate • University of Michigan • United States
(Re)defining the Balance Between Tax Transparency and Tax Privacy in the Big Data Analytics

William McGeeveran • Professor • University of Minnesota Law School • United States

Ewa Prejs • Lecturer and Post-doctoral Researcher • Nicolaus Copernicus University • Poland

Use by the Tax Authorities of Evidence that was Obtained Illegally or Evidence of which the Legality Has Not Been Confirmed – Standards of Evidence

Viktoria Wöhrer • Senior Associate • Rödl & Partner • Lecturer • Vienna University for Business and Economics • Austria

Legal Restrictions on Tax Transparency: The Right to Privacy and Data Protection

THURSDAY, MAY 23

4:30-6 p.m.

Other Challenges in Tax Administration in the Digital Age

Tax agencies are increasingly using big data, data mining techniques, and artificial intelligence to identify taxpayers, transactions, and strategies that pose risks to tax compliance. This panel will explore the challenges to tax administrations that arise as a result of market innovations furthered by the digital revolution and the challenges to taxpayers that arise as a result of an increasingly automated and risk-assessment based agency approach to compliance.

Moderator:

James Creech • Attorney • The Law Offices of James Creech • United States
Why the IRS Needs to Adopt and Adhere to a Publicly Stated Set of Taxpayer Data Principles

Panelists:

Pavel Martinik • Doctoral Candidate • Charles University Law School • Czech Republic
Sharing Economy and Taxpayers' Rights

Emer Mulligan • Senior Lecturer • National University of Ireland • Ireland
Empirical Investigation of Effective Adoption of Digital Technologies for Citizen-Centric Tax Administration

Alan Rozenshtein • Visiting Assistant Professor of Law • University of Minnesota Law School • United States

Iryna Stepanova • ICO Research Fellow • International Communities Organisation • Switzerland
Taxation and Legality of Crypto Currencies: Effectiveness of Tax Administrations from the Human Rights Perspective

6:30 p.m.

Reception and Dinner at the Museum

Weisman Museum of Art
University of Minnesota Campus
333 E. River Pkwy
Minneapolis, MN 55455

FRIDAY, MAY 24

8-8:30 a.m. Continental Breakfast

8:30-9 a.m. IBFD Observatory on the Protection of Taxpayer Rights (OPTR)

Presenters:

Philip Baker QC • Field Court Tax Chambers • Visiting Professor • Oxford University • United Kingdom

Professor Pasquale Pistone • Academic Chairman • International Bureau of Fiscal Documentation • The Netherlands

9-10:30 a.m. Whistleblowers: Protections and Privacy

This panel will explore the role of whistleblowers in tax administration, including the whistleblower's access to information about the taxpayer and progress on the investigation, and the taxpayer's access to information about the whistleblower's proffer. The panel will provide a comparative analysis of the law, including the proposed European Union directive, as well as issues raised by whistleblowers in non-tax areas of the law.

Moderator:

Caroline Ciralo • Partner • Kostelanetz & Fink • United States

Panelists:

Wei Cui • Director • Center for Asian Legal Studies • University of British Columbia • Canada

The Decline (and Rise) of Tax Whistleblowing in China

Monray Marsellus Botha • Professor • University of Pretoria • South Africa

Carika Fritz • Senior Lecturer • University of Pretoria • South Africa

Whistle-blowing for Reward, Friend or Foe? Exploring a Possible Whistle-Blowing Programme in South Africa

Eleonor Kristoffersson • Professor and Doctor • Örebro University • Sweden

Ylva Larsson • Tax Lawyer • University Lecturer • Örebro University • Sweden

The Role of Whistleblowers at the Swedish Tax Agency

Dennis Ventry • Professor of Law • UC Davis School of Law • United States

10:30-11 a.m. Coffee Break

FRIDAY, MAY 24

11 a.m.-12:30 p.m. **A Conversation with the Judiciary**

Throughout the world, the judiciary is the final arbiter and interpreter of the legality of government action. This international panel of judges will engage in a conversation about their respective roles in protecting taxpayer rights and ensuring transparency and consistency of government action, as well as increasing access to the courts, especially in countries where taxpayers are either afraid of seeking assistance or relief or are reluctant to bring a case against tax authorities because of cultural reasons.

Moderator:

Honorable Tamara Ashford • Judge • United States Tax Court • United States

Panelists:

Justice Anthony D. J. Gafoor • Chairman • Tax Appeal Court of Trinidad and Tobago • Trinidad and Tobago

Conversation with the Judiciary

Honorable Mark Holmes • Judge • United States Tax Court • United States

Honorable Eui Young Lee • Judge • Seoul High Court • South Korea

12:30-1:30 p.m. **Lunch**

1:30-3 p.m. **The Impact of the Digital Economy and Big Data on Vulnerable Taxpayer Populations**

Big Data, artificial intelligence, and other information technologies are often discussed in the context of detecting noncompliance, and these techniques may be helpful in promoting compliance or protecting compliant taxpayers from a tax agency's erroneous assumptions. On the other hand, the trend of delivering key taxpayer assistance digitally and tax agencies' move away from person-to-person assistance for budgetary reasons has ramifications for vulnerable taxpayer groups and tax compliance in general. This panel will explore the use of technology and the efficacy of different modes of communicating with taxpayers in order to promote tax compliance.

Moderator:

Caleb Smith • Visiting Associate Clinical Professor and Director • University of Minnesota Law School • Ronald M. Mankoff Tax Clinic • United States

Panelists:

Edi Bassey • Hardiman Research Scholar • National University of Ireland • Ireland
Taxpayer Rights: Vulnerable Groups and E-Taxation

(Panelists continued on the next page)

FRIDAY, MAY 24

Stephanie Hoffer • Professor of Law • The Ohio State University Moritz College of Law
• United States

Taxpayer Reliance and the Robot IRS

Sherra Profit • Taxpayers' Ombudsman • Office of the Taxpayers' Ombudsman • Canada
*Taxpayer Rights in the Digital Age: The Benefits and Risks of Digitization on Vulnerable
Populations in the Canadian Context*

Adrian Sawyer • Professor of Taxation • UC Business School at the University of
Canterbury • New Zealand

The Impact of Digital Delivery of Taxpayer Assistance – A New Zealand Perspective

3-3:30 p.m.

Coffee Break

3:30-5 p.m.

Taxpayer Rights in the Digital Age: Reflections and Best Practices

This panel will identify key issues that were raised during the conference and suggest avenues for further exploration and potential best practices for tax agencies, legislative bodies, and the judiciary to protect taxpayers' rights in the digital and information age.

Moderator:

Cara Griffith • President and CEO • Tax Analysts • United States

Panelists:

Nina E. Olson • National Taxpayer Advocate • Internal Revenue Service • United States

Professor Pasquale Pistone • Academic Chairman • International Bureau of Fiscal
Documentation • The Netherlands

Kristin Hickman • Professor • University of Minnesota Law School • United States