



American Tax Policy Institute

Engagement Report

2023-2025

Bringing together lawyers, economists, accountants, and others who make or implement tax policy in order to analyze tax systems, explore possible improvements to them, and promote understanding of their impact on society.

The American Tax Policy Institute is a section 501(c)(3) organization whose Trustees and members are leading experts on taxation from the fields of law, accounting and economics. ATPI is a nonpartisan organization that promotes and facilitates scholarly research, analysis, examination and discussion of tax policy proposals and issues in order to improve the tax system and assist governmental authorities in tax administration. ATPI supports scholarship in law, accounting, and economics to aid policy makers and administrators and improve the tax system.

ATPI provides support through financial and programmatic assistance for roundtable discussions and conferences on tax policy issues.



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Major Programs and Events

At the Supreme Court

No. 22-800

In the
Supreme Court of the United States

CHARLES G. MOORE AND KATHLEEN F. MOORE,
Petitioners,

v.

UNITED STATES OF AMERICA,
Respondent.

ON WRIT OF CERTIORARI TO THE
UNITED STATES COURT OF APPEALS
FOR THE NINTH CIRCUIT

BRIEF FOR THE AMERICAN TAX
POLICY INSTITUTE AS AMICUS CURIAE
IN SUPPORT OF RESPONDENT

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In October, 2023, ATPI filed a *brief amicus curiae* in support of the Respondent in the case of *Moore v. United States* concerning the constitutionality of the Mandatory Repatriation Tax (MRT) under I.R.C. § 965. ATPI's brief, which was cited by the Court, argued that Congress has the power to tax U.S. shareholders on the realized income of a foreign corporation. In finding for the Respondent, the Court held that the MRT does not exceed Congress's constitutional authority.

ATPI was represented on the brief by

- Stephen B. Land (Adler & Stachenfeld LLP)
- Lawrence M. Hill (Steptoe & Johnson LLP)
- David M. Schizer (Columbia Law School)
- Philip Wagman (Clifford Chance US LLP)



L-R February, 2023 ATPI Symposium Participants Eric Solomon, Palma Joy Strand, Nicholas Mirkay, Richard Winchester, Philip Hackney, Victoria Haneman

Symposium

The Federal Income Tax: Racially Blind but Not Racially Neutral

February 24, 2023, Skadden Conference Center, Washington, D.C.

This symposium examined how ostensibly neutral federal income tax rules reproduce and reinforce racial inequality. Scholars and practitioners explored the historical development of racially disparate impacts in tax law and considered possibilities for reform. Papers from the symposium have been published in *Volume 21, Issue 1 (2023) of the Pittsburgh Tax Review*.

ATPI's symposium was cosponsored by these distinguished organizations:

- American Bar Association Tax Section
- American College of Tax Counsel
- National Tax Association
- Pace University Elisabeth Haub School of Law
- Pittsburgh Tax Review
- Skadden, Arps, Slate, Meagher & Flom LLP and Affiliates
- Tax Notes
- Temple University Beasley School of Law Center for Tax Law and Public Policy



L-R October, 2024 ATPI
Symposium Participants Phyllis
Taite, Lee-ford Tritt, Irina Ewing,
Kerry Ryan

Symposium

It's a Man's World: Revealing and Addressing Hidden Gender Bias in Tax Law and Policy

October 17-18, 2024, Skadden Conference Center, Washington, D.C.

This symposium featured over twenty-five speakers from the worlds of law, economics, and policy. Presentations highlighted how gender interacts with tax policy in shaping economic opportunity and inequality. Participants examined a wide range of issues including family taxation, care work, and comparative tax regimes, with an eye toward both scholarship and practical reform. Papers from the symposium are forthcoming in the *Pittsburgh Tax Review* and the *Loyola of Los Angeles Law Review*.

ATPI's symposium was co-sponsored by these distinguished organizations:

- ABA Tax Section Women in Tax Forum
- American Bar Association Tax Section
- American College of Tax Counsel
- Birnbaum Women's Leadership Center NYU Law
- Center for Taxpayer Rights
- Loyola of Los Angeles Law Review
- Pace University Elisabeth Haub School of Law
- Pittsburgh Tax Review
- Skadden, Arps, Slate, Meagher & Flom LLP and Affiliates
- Temple University Beasley School of Law Center for Tax Law and Public Policy
- The Tax Law Center NYU Law

Read the introduction to the symposium issue [here](#).



Professor Kimberly Clausing

Symposium

Tax Law, the Environment, and Climate Change

March 21-22, 2025, Pace University, New York

This two-day symposium, co-sponsored with the *Pace Environmental Law Review*, focused on how tax policy can advance environmental protection and climate justice. Scholars, policymakers, and industry leaders examined carbon taxes, green subsidies, and the role of taxation in promoting sustainable business strategies. Papers from the symposium are forthcoming in the *Pace Environmental Law Review*.

Recordings of all of conference proceedings are available online.

- Panel 1: **Climate Change and the Inflation Reduction Act – How We Got Here**
- Panel 2: **Carbon Tax and Other Pricing Proposals**
- **Keynote Address: Professor Kimberly Clausing**
- Panel 3: **Taxation, Economic Impacts, and Environmental and Social Justice**
- Panel 4: **Place-Based Environmental Initiatives**
- Panel 5: **Sustainable Finance, ESG, and Climate Resilience**

Read the introduction to the symposium issue [here](#).



Webinar

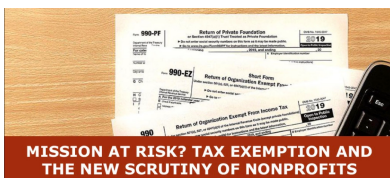
Mission at Risk? Tax Exemption and the New Scrutiny of Nonprofits

June 12, 2025

This webinar explored the increasing pressures facing nonprofit organizations under evolving standards for tax exemption. Panelists included leading experts in nonprofit law, taxation, and policy.

Featured speakers

- **Ellen P. Aprill**
Lowell Milken Center for Philanthropy and Nonprofits at UCLA School of Law, LMU Loyola Law School) and the American Tax Policy Institute
- **Megan L. Brackney**
Kostelanetz LLP
- **Brandon DeBot**
Tax Law Center, NYU Law
- **Phil Hackney**
University of Pittsburgh School of Law



[A recording of the webinar is available online here.](#)

This program received support from the Elisabeth Haub School of Law at Pace University, the Pittsburgh Tax Review, the Lowell Milken Center for Philanthropy and Nonprofits at UCLA School of Law, and Kostelanetz LLP.



Webinar

Rewriting the Rules: Environmental Tax Policy in a Shifting Legal Landscape

September 8, 2025

This webinar examined the rapidly evolving field of environmental taxation in the wake of significant legal and political developments. The discussion highlighted both domestic and international approaches.

[A recording of the webinar is available online here.](#)

Featured speakers

- **Colin J. Lingle**
Pace Energy and Climate Change Center
- **Michael Hamersky**
Pace Energy and Climate Change Center
- **Seth Hanlon**
Tax Law Center, New York University School of Law
- **Tracey M. Roberts**
Samford University Cumberland School of Law
- **Amish Shah**
Holland & Knight LLP

Conference Programming

National Tax Association Symposium Panel

Anti-Poverty Programs at a Crossroads

May 8, 2025, Washington, D.C.

As part of the National Tax Association's 55th Annual Spring Symposium Program, ATPI was pleased to sponsor a panel focused on three important issues: (1) How do the economic growth effects of anti-poverty programs compare to the economic growth effects of the TCJA tax cuts? (2) To what extent do anti-poverty programs, such as the CTC and EITC, require a tradeoff of efficiency and equity? (3) How do the economic relief effects of anti-poverty programs compare to the economic relief effects of the TCJA tax cuts?

Program co-chair

- **Eric Solomon**

Ivins, Phillips & Barker and American Tax Policy Institute

Featured speakers

- **Katherine Pratt**

Loyola Marymount University at American Tax Policy Institute

- **Elizabeth Ananat**

Barnard College, Columbia University

- **Kathryn Edwards**

Independent

- **Elira Kuka**

George Washington University



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National Tax Association Symposium Panel

The Supreme Court's Examination of the Authority of Congress and Federal Agencies to Formulate Tax Law

May 9, 2024, Washington, D.C., Georgetown University

ATPI organized a panel in connection with the National Tax Association's annual symposium. Focused prospectively on the decisions anticipated by the Supreme Court, this panel considered the breadth of authority given to Congress and federal agencies to formulate tax law. Discussion focused on the *Moore*, *Loper Bright Enterprises*, *Relentless*, and *Chevron* case. This panel also considered other types of challenges to agency actions.

Featured speakers

- **Stephen Shay**

Boston College Law School and American Tax Policy Institute

- **Brian Galle**

Georgetown Law School

- **Chye-Ching Huang**

The Tax Policy Center, New York University School of Law

- **Eric Solomon**

Ivins, Phillips & Barker and American Tax Policy Institute



Julia A. Divola

National Tax Association Symposium Panel

Separation of Powers: What Do Recent Cases Mean for the IRS's Exercise of Regulatory Authority?

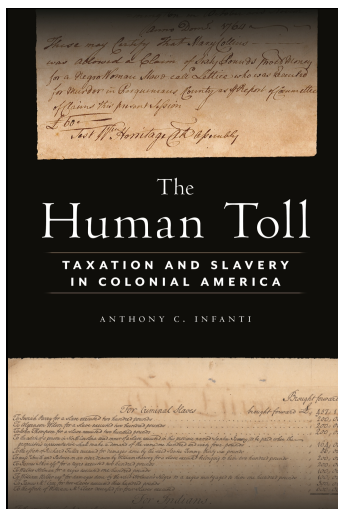
May 11, 2023, Washington, D.C., National Press Club

This panel organized by ATPI considered the arguments made by federal judges that federal agencies are making law that should be made by Congress. Panelists discussed court cases won by taxpayers who assert that tax regulations are invalid because they exceed the rulemaking authority granted to the Treasury Department. This panel explored this emerging area of controversy and its effect on the rulemaking process.

Featured speakers

- **Julie Divola**
Pillsbury Winthrop Shaw Pittman LLP and American Tax Policy Institute
- **Gil Rothenberg**
American University and the University of Pennsylvania and Former Chief of the DOJ Tax Division's Appellate Section
- **Eric Solomon**
Ivins, Phillips & Barker and American Tax Policy Institute

Books by ATPI Trustees

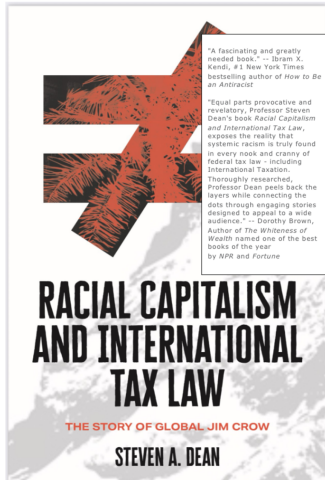


Anthony C. Infanti, *The Human Toll: Taxation and Slavery in Colonial America* (NYU Press 2025; ISBN 9781479829866)

The Human Toll documents how the American colonies used tax law to dehumanize enslaved persons, taxing them alongside valuable commodities upon their forced arrival and then as wealth-generating assets in the hands of slaveholders. Anthony C. Infanti examines how taxation also proved to be an important component for subjugating and controlling enslaved persons, both through its shaping of the composition of new arrivals to the colonies and through its funding of financial compensation to slaveholders for the destruction of their “property” to ensure their cooperation in the administration of capital punishment. The variety of tax mechanisms chosen to fund slaveholder compensation payments conveyed messages about who was thought to benefit from—and, therefore, who should shoulder the burden of—slaveholder compensation while opening a revealing window into these colonial societies.

While the story of colonial tax law is intrinsically linked to advancing slavery and

racism, Infanti reveals how several colonies used the power of taxation as a means of curtailing the slave trade. Though often self-interested, these efforts show how taxation can be used not only in the service of evil but also to correct societal injustices. Providing a fascinating account of slavery's economic entrenchment through the history of American tax law, *The Human Toll* urges us to consider the lessons that fiscal history holds for those working in the reparations movement today.



Steven A. Dean, *Racial Capitalism and International Tax Law: The Story of Global Jim Crow* (Oxford University Press; ISBN 9780197525975)

Global tax policy has long determined which states can access the resources necessary to flourish. Today, even the wealthiest states struggle to tax rich individuals and multinationals. Anti-Black racism has enriched affluent states at the expense of marginalized ones and undermined the taxing power of all nations. In a compelling narrative interwoven with personal storytelling, *Racial Capitalism and International Tax Law: The Story of Global Jim Crow* connects Dr. Martin Luther King Jr.'s metaphor of the "bad check"—representing unfulfilled promises of freedom and equality to Black Americans—to contemporary anti-Black global tax policies. The book uncovers lost connections, such as those between Edwin Seligman, an architect of our global tax system, and the Dunning School, which laid the foundation for Jim Crow laws, and between Stanley Surrey, a Harvard professor and advisor to President John F. Kennedy, and key moments of the Cold War. Furthermore, it takes a global view and reveals how racial panic triggered by African decolonization allowed an exclusive club of white countries to deliver a second bad check to newly sovereign states like Kenya and Nigeria. By circumventing the inclusive one-country, one-vote system of the United Nations, the OECD and its double tax treaty dismantled the generous arrangements that helped Europe rebuild after both World Wars. *Racial Capitalism and International Tax Law* exposes the surprising role anti-Black racism played in shaping an international tax system that benefits billionaires at the expense of billions of people. This eye-opening account challenges readers to rethink the global tax system and its profound impact on racial and economic justice.

Watch Professor Dean as he addresses these themes in his [Barbara Jordan Lecture at Boston University School of Law](#).



Student Editors of the *Pace Environmental Law Review* 2024-2025

Educational Programming

ATPI is developing non-partisan, non-technical, and interactive educational material to help the general public better understand basic tax concepts. These resources aim to empower individuals to navigate their own financial situations and to participate more effectively in national conversations about tax policy—an essential component of a healthy democracy.

The materials are designed for use in a variety of settings, from individual online engagement to group-based discussions, with a particular emphasis on secondary

school education. To support broader implementation, ATPI encourages law professors and other graduate faculty members to develop their own programs by providing adaptable curricula, Zoom-based training sessions, and additional support.

ATPI Trustees, including Professor Marjorie Kornhauser, who successfully developed and ran a tax literacy program using law student volunteers at Tulane Law School, are available for additional to assist faculty members, students, and other volunteers seeking guidance.

This kind of tax literacy initiative is well-suited to law schools, business schools, and undergraduate institutions seeking to expand their pro bono offerings and strengthen community engagement. It not only sparks student interest in taxation, education, and public service, but also cultivates essential professional skills such as explaining complex topics in clear, accessible ways to diverse audiences.

Many students who initially join the program for its public service or teaching opportunities go on to recognize the foundational role of taxation in a functioning society. Some even pursue further study in the field.

The program is also easily integrated into tax or business law clinics that include community outreach and educational components. The materials are accessible enough to be taught to laypeople, enabling them to serve as facilitators in adult education programs, senior centers, religious communities, and other civic groups interested in learning more about tax.

*Please consider
contributing to
support ATPI's non-
partisan tax policy
programming*

Future Directions + Support for Our Work

ATPI remains committed to advancing rigorous and independent scholarship in tax policy. In the coming years, ATPI will continue to host conferences and webinars on issues at the intersection of taxation, social justice, and economic growth. ATPI also seeks to broaden its outreach through digital programming and collaboration with law reviews, ensuring that its work reaches both academic and policymaking audiences.

ATPI is a section 501(c)(3) organization for federal income tax purposes, and all contributions are deductible to the extent provided by law. ATPI receives significant support from the American College of Tax Counsel. It also relies on contributions from individuals and other organizations. Donations of any size can be made online ([here](#)) or by check payable to the American Tax Policy Institute.



(L-R) George Plesko, Bridget Crawford, Julie Divola, Roberta Mann, Alice Abreu, Anthony Infanti

Trustees of the American Tax Policy Institute

Officers 2025

Bridget Crawford – President
 Julie Divola – Immediate Past President
 Rudolph Ramelli – Treasurer
 Michael Schler – Assistant Treasurer
 George A. Plesko – Secretary
 Erin Henry – Assistant Secretary

Trustees 2025

Ellen P. Aprill – Loyola Law School
 Peter Connors – Norris McLaughlin, P.A.
 Bridget Crawford – Pace University
 Steven Dean – Boston University
 Julie Divola – Pillsbury Winthrop Shaw Pittman LLP
 Tracy M. Gordon – Urban Institute, Tax Policy Center
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 Erin Henry – University of Arkansas
 Lawrence (Larry) Hill – Steptoe & Johnson LLP
 Michael Hirschfeld – Anderson Tax LLC
 Anthony Infanti – University of Pittsburgh School of Law
 Marjorie Kornhauser – Tulane University School of Law
 Melissa M. Labant – CliftonLarsonAllen LLP
 Stacie Kelley – Wisconsin School of Business
 Francine J. Lipman – University of Nevada, Las Vegas
 Roberta F. Mann – University of Oregon
 Scott D. Michel – Caplin & Drysdale
 George A. Plesko – University of Connecticut School of Business
 Katherine (Katie) Pratt – Loyola Law School
 Rudolph R. Ramelli – Jones, Walker, Waechter, Poitevent, Carrere & Denegre, LLP
 Michael L. Schler – Cravath, Swaine & Moore LLP
 Susan P. Serota
 Stephen E. Shay – Boston College
 Eric Solomon – Ivins, Phillips & Barker, Chartered

Affiliations are listed for identification purposes only.



Selected Recent Publications, Speaking Engagements, and Professional Activities of Trustees

Ellen P. Aprill



Speaking Engagements

Loper Bright: *The End of Deference for Tax Regulations?* 28th Western Conference on Tax-Exempt Organizations (Feb. 27, 2025)
Once and Future Revocation of Exemption: Public Policy, Illegality, Terrorism, and Charitable Purpose, National Center for Philanthropy and the Law (Oct. 30, 2025)
Exempt or Exposed: The Impact of Shifting Public Policies on 501(c)(3) Exemption, Diversity Committee, ABA Virtual Fall Meeting (Oct. 22, 2025)
The Johnson Amendment: Safeguarding Nonprofit Nonpartisanship in a Polarized Era, Cal Nonprofits Webinar (Jul. 30, 2025)
Nonprofit Arts: Creative Leadership in Uncertain Times, Presentation on Advocacy by Nonprofits and Foundations (May 15, 2025)

Publications

2025 Erwin N. Griswold Lecture before the American College of Tax Counsel: Memorial Hermann: *Rejecting Po-Taxpayer Regulations under Loper Bright*, TAX L. (forthcoming)
Misunderstanding National Religious Broadcasters, 88 TAX NOTES 581 (2025)
Harvard Does Have Options If It Loses Tax-Exempt Status (with Brian D. Galle, Philip Hackney, and Lloyd Hitoshi Mayer), 187 TAX NOTES FED. 1519 (2025)
Fiduciaries, Constituencies, and the Duty of Loyalty in Modern Nonprofits (with Jill R. Horwitz), 2025 NONPROFIT POL'Y F. 1 (2025)
Board Control of a Charity's Subsidiaries: The Saga of OpenAI (with Rose Chan Lui and Jill R. Horwitz), 182 TAX NOTES FED. 289 (2024)

Professional Activities

Senior Scholar in Residence, Lowell Milken Center for Philanthropy and Nonprofits, UCLA School of Law (2023-present)

Bridget J. Crawford



Speaking Engagements

Working the Unrecognized Shift: Informal Labor, Tax Compliance, and the Structural Limits of Employee Benefits, AALS Section on Employee Benefits Law and Executive Compensation Annual Meeting Program (anticipated Jan., 2026)
Estate Planning Without Sex, Seventh Annual Nonmarriage Roundtable Chair, Cardozo Law School (Sept. 26, 2025)
The Tax Professor's Toolkit: Aligning Resources with Purposeful Teaching, AALS Section on Taxation Annual Meeting Program on Teaching Tax: Textbooks, Tools & Techniques (Jan. 11, 2025)
Taxing Sugar (But Not the Kind You Think), Law & Society Association Annual Meeting, Denver, Colorado (Jun. 7, 2024)
New Frontiers in Discretionary Trusts, Delaware Trust Conference (Oct. 17, 2023)

Publications

Trusts, Critical Perspectives, and Political Economy: How Should Trusts Be Taxed? in A RESEARCH AGENDA FOR CRITICAL TRUSTS LAW (Johanna Jacques & Nick Piška eds., forthcoming 2026)
Confronting Inequality: Three Eras of Gender and Tax Scholarship, 58 LOYOLA L.A.

	L. REV (forthcoming 2025) <i>Taxing Sugar Babies</i>, 109 MINN. L. REV. 737 (2024) <i>Unintended Consequences of Fetal Personhood Statutes: Lessons From Tax, Trusts, and Estates</i>, 25 GEO. J. GENDER & L. 1159 (2024) <i>Yesterday's Protestor May Be Tomorrow's Saint: Reimagining the Tax System Through the Work of Dorothy Day</i>, 76 TAX L. REV. 217 (2023) (co-author with W. Edward Afield) Professional Activities Member of the Executive Committee, AALS Section on Aging and the Law The Rockefeller Foundation Bellagio Center Residency (Feb. 2024)
Erin Henry 	Speaking Engagements <i>Update on OB3</i>, Arkansas Bar Association and Arkansas Society of CPAs (Aug. 2025) <i>Use of Corporate Estimated Tax Payments to Forecast GDP</i>, European Institute for Advanced Studies in Management Conference on Current Research in Taxation (Jul. 2024) <i>Use of Accounting Data in Macro and Government Forecasting</i>, Utah Public Finance Invitational (Jun. 2024) CAMT, President's Council of Economic Advisers (May 2024), National Tax Journal Forum (webinar, Jun. 2024), IRS SOI (Sept. 2024) Publications <i>The Effectiveness of Social Policy Through the Tax System: Do State Adoption Tax Credits Increase Adoptions from Foster Care?</i> J. OF AM. TAX'N ASS'N (forthcoming) (with Dillon Walker) <i>The Demographics of the CAMT: Insights from Tax Return Data</i>, 77 NAT'L TAX J. 383 (2024) (with Danielle Green, Caitlin McGovern, & George Plesko) <i>Mimicking Tax Strategies: Evidence from IPOs</i>, 69 MGMT. SCI. (2023) (with James Chyz, Tom Omer & Biyu Wu) Professional Activities Editorial Boards of <i>Accounting Open</i>, <i>National Tax Journal</i> Member, IRS Statistics of Income Consultant's Panel Member, American Taxation Association

Anthony C. Infanti



Speaking Engagements

The Human Toll: Taxation and Slavery in Colonial America, Update on OB3, University of Connecticut (2025), University of South Carolina (2025), Charleston School of Law (2025), and Pepperdine Caruso Law School (2025), Law and Society Association Annual Meeting (2026)

Ten Years After Windsor and Obergefell, It's a Man's World: Revealing and Addressing Hidden Gender Bias in Tax Law and Policy, American Tax Policy Institute Conference (Oct. 18, 2024), Loyola LA L. Rev. Symposium (Feb. 2025), ABA Tax Section (2025)

Publications

THE HUMAN TOLL: TAXATION AND SLAVERY IN COLONIAL AMERICA (2025)

Ten Year After Windsor and Obergefell: The Tax Inequalities of Marriage Equality, LOYOLA L.A. L. REV. (forthcoming 2025)

Professional Activities

Recently completed a three-year term as Vice Chair for Pro Bono & Outreach, American Bar Association Tax Section

Francine J. Lipman



Speaking Engagements

Taxpayers with Disabilities: A Large Group with Unique and Diverse Considerations, The Intersection of Disability Rights and Taxpayer Rights, ABA Tax Section, Individual and Family Taxation, Low-Income Taxpayer Clinics (Oct. 23, 2025)

Human Rights Magazine Environmental, Energy & Climate Justice: Authors Meet Readers (Oct. 10, 2025)

Chair Chat: 60 Years of Tax Justice: Reflections and Looking Forward ABA Civil Rights & Social Justice (Sept. 25, 2025) (with Ajay Mehrotra & Joseph Thorndike)

Human Rights Magazine Marginalized Within Marginalized Authors Meet Readers, ABA Civil Rights & Social Justice (May 2, 2025)

Tax Matters for Immigrants: Tax Season 2025 Redux, TheDream.US (Mar. 20, 2025)

Publications

The "Black Women Best" Framework: Intergenerational Transfer Taxes and the Racial Wealth Gap, 23 PITT TAX REV. (forthcoming spring 2026) (with Brakeysha Samms)

Wealth Taxes Past and Present, 115 STATE TAX NOTES 273 (Jan. 2025) (with Steve Reinecker)

Taxing Undocumented Immigrants Redux, 21 PITT. TAX REV. 153 (2024)

Not Taxing Puerto Rico: Whitewashing Impoverishment in U.S. vs Madero Vallejo, 77 TAX LAW. 357 (2024)

Facilitating Financial Freedom: ABLE Accounts Across America, 176 TAX NOTES FEDERAL, cross-published with 111 STATE TAX NOTES 12 (Jan. 2024) (with Asma Khan)

Professional Activities

Recipient, Human Rights Excellence Award, ABA Section of Civil Rights and Social Justice

Editorial Board Chair, *Human Rights Magazine*, the flagship journal of the ABA Civil Rights & Social Justice Section

Nevada Tax Commissioner (through Oct. 2023, appointed by Gov. Stephen Sisolak)

Roberta F. Mann



Speaking Engagements

The Economic Substance Doctrine: An Evergreen Topic Now in Bloom, ABA Tax Policy and Simplification Committee Webinar (September 2025)
The Long and Winding Road: The Inflation Reduction Act's Energy and Environmental Tax Credits, Society for Environmental Law and Economics (May 2025)
Carbon Tax and Other Pricing Proposals, ATPI and Pace Env'tl L. Rev. Conference on Tax Law, the Environment, and Climate Change (March 2025)
We Will Reap What We Sow: Tax Policies for Climate Emissions from Farms, 2023 Global Conference on Environmental Taxation (September 2023)
Driving to Net Zero: The Road Ahead, American Association of Law Schools Environmental Law Section (Jan. 2023), Victoria University Wellington NZ (Aug. 2023), and Lesley K. McAllister Symposium on Climate and Energy Law (Nov. 2023)

Publications

The Long and Winding Road: The Inflation Reduction Act's Energy and Environmental Tax Credits, 78 NAT'L TAX J. 223 (2025) (with Tracey M. Roberts)
Driving Transformation: Tax Incentives for Electrifying Transportation, 53 ENV. L. REP. 10298 (2023)
Reducing Climate Emissions from Farms: New Zealand's Proposed Farm Levy and California Policies Compared, in BIODIVERSITY AND CLIMATE: TACKLING GLOBAL FOOTPRINTS 58 (Édouard Civel et al. eds., 2024) (with Walter Wang)
Considering the Tax Policy Implications of Automation, in CAMBRIDGE HANDBOOK ON LAW, POLICY AND REGULATIONS FOR HUMAN-ROBOT INTERACTION (Woodrow Barfield, Yueh-Hsuan Weng & Ugo Pagallo, eds., 2023)

Professional Activities

Chair, AALS Tax Section (2025)
 Vice Chair Publications, ABA Tax Section (2021 - 2024)
 Fellow, American College of Tax Counsel
 Executive Committee, Portland Tax Forum

Scott D. Michel



Speaking Engagements

Ethics in International Tax Practice, U.S. IFA Branch, 2025
Ethics in Tax Practice, Tulane Tax Institute, 2024
Future of IRS Enforcement, 2023
Ethics in Tax Practice, Parker Fielder Conference, 2023
Cambridge International Tax Disputes Forum, 2023
Recent Developments in Tax Controversy, Florida Tax Institute, 2023

Professional Activities

Immediate Past Chair, ABA Tax Section, 2024-2025
 Chair, ABA Tax Section, 2023-2024
 Adjunct Professor, University of Miami School of Law, 2012-present

Michael L. Schler



Speaking Engagements

Deregulation of Subchapter C, ABA Tax Section Fall Meeting (Oct. 2025)
The State of the Federal Income Tax System: Poor, NYU Law School Tax Policy Colloquium (Sept. 2025)
Tax Disruption: The Tax Policy Trifecta, 20th Annual KPMG/NYU Tax Symposium (Apr. 2025)
The Future of the Tax Regulatory Process, Jerome Manning '52 Tax Salon, NYU Law School (Apr. 2025)
Panelist, Practising Law Institute, ABA and DC Bar Association (various 2023-2025)

Publications

The State of the Federal Income Tax System: Poor, 187 TAX NOTES FEDERAL 1643 (2025)
Loper Bright and Pro-Taxpayer Regulations, 184 TAX NOTES FEDERAL 1865 (2024)
In Defense of the Economic Substance Doctrine, 188 TAX NOTES FEDERAL 955 (2025)

Professional Activities

New York State Bar Association Tax Section (former Chair and current member of Executive Committee)
 New York Tax Forum (Chair)
 American Bar Association Section of Taxation
 Tax Policy Center (Member, Leadership Council)
 Yale Tax Reform Project (Member, Executive Committee, 2024)



The American Tax Policy is honored to receive the cosponsorship of these distinguished organizations (listed alphabetically) for its 2023-2025 programming:

ABA Tax Section Women in Tax Forum
 American Bar Association Tax Section
 American College of Tax Counsel
 Birnbaum Women's Leadership Center NYU Law
 Caplin & Drysdale
 Center for Taxpayer Rights
 Elisabeth Haub School of Law at Pace University
 Kostelanetz LLP
 Land Use & Natural Resources Law Center Samford University Cumberland School of Law
 Lowell Milken Center for Philanthropy and Nonprofits UCLA School of Law
 Loyola Law School Loyola Marymount University
 Loyola of Los Angeles Law Review
 National Tax Association
 Pace Energy and Climate Center Elisabeth Haub School of Law
 Pace Environmental Law Review
 Pace Haub Environmental Law
 Pace University Elisabeth Haub School of Law Sustainable Business Law Hub
 Pittsburgh Tax Review
 Skadden, Arps, Slate, Meagher & Flom LLP and Affiliates
 Tax Notes
 Temple University Beasley School of Law Center for Tax Law and Public Policy
 The Tax Law Center NYU Law
 UConn School of Business MS in Social Responsibility & Impact in Business



PACE UNIVERSITY
 Elisabeth Haub School of Law

Kostelanetz
 LLP

Pittsburgh Tax Review

UCLA **Lowell Milken Center for
 Philanthropy and Nonprofits**



The
Tax Law
Center NYU
LAW

ABA Tax Section
Women in Tax Forum



PACE | HAUB
ENVIRONMENTAL
LAW

CAPLIN & DRYSDALE



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SUSTAINABLE BUSINESS LAW HUB

taxnotes®



CENTER FOR TAXPAYER RIGHTS



**Land Use &
Natural Resources**

LAW CENTER

Samford University
Cumberland School of Law



**National Tax
Association**



Loyola Law School
Loyola Marymount University
Loyola of Los Angeles Law Review



AMERICAN **BAR** ASSOCIATION
Tax Section

**BIRNBAUM WOMEN'S
LEADERSHIP CENTER**

NYU | LAW