10th INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS

Trust, Taxpayer Rights, & the Rule of Law

04 - 06 June 2025 | Washington DC, USA & Online

Convenor | Center for Taxpayer Rights

Host | Harvard Federal Tax Clinic

Technical Advisor | International Bureau of Fiscal Documentation

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10th International Conference on Taxpayer Rights

Trust, Taxpayer Rights & the Rule of Law

Join Us in Celebrating a Decade of International Conferences on Taxpayer Rights!

In 2015, then-National Taxpayer Advocate Nina Olson proposed an International Conference on Taxpayer Rights (ICTR), at which government officials, members of the judiciary, tax practitioners, and academics would come together and address issues of importance to tax administration through the lens of taxpayer rights. The inaugural conference was held in Washington DC on November 18 and 19, 2015, with the theme Taxpayer Rights: the Foundation for Effective Tax Administration. Upon Nina's retirement from the IRS, the Center for Taxpayer Rights assumed responsibility for the ICTR.

Over the years, the ICTR has traveled the world, going in-person to Vienna, Austria; Amsterdam, The Netherlands; Minneapolis, Minnesota, United States; Santiago, Chile; and Antwerp, Belgium. Not to be deterred by the pandemic, we held virtual conferences hosted in Pretoria, South Africa; Athens, Greece; and Cambridge, Massachusetts, United States. We've covered topics including taxpayer rights as human rights; taxpayer rights in developing countries; taxpayer rights in audits, in administrative appeals, in collection activities; and the right to judicial review. And we have added to every conference a free workshop focusing on taxpayer advocates, ombuds, and tax clinics.

A decade later, the Center for Taxpayer Rights is pleased to be coming back to the US and Washington DC, with the conference again hosted by the Harvard Law School and its Federal Tax Clinic. These are challenging times for tax administration around the world and particularly in the United States. With the rapid digitalization of tax administration, there often seems to be a blind rush to "efficiency" and "return on investment" at the expense of effectiveness and human interaction, leading to a nameless and faceless bureaucracy that is easy to demonize.

Thus, it is more important than ever for the 10th International Conference on Taxpayer Rights to focus on the theme Taxpayer Rights, Trust, and the Rules of Law, as a reminder to us all about the fundamental principles underlying tax administration. For this conference we have drawn together panelists from many different disciplines and areas of practice -- psychology and human rights as well as law, economics, and history.

Wednesday, 4 June 2025 (all times in Eastern Daylight Time)

2:00 to 2:30 pm **Registration**

2:30 to 4:00 pm **Taxpayer Advocate/Ombuds/Tax Clinic Workshop:** ***Role of Taxpayer Advocate-Ombuds and Clinics in promoting trust and protecting the rule of law.*** Regardless of how efficient or effective tax agencies are, or how advanced they are in digitalizing their tax administration activities and interactions with taxpayers, taxpayers will continue to encounter problems that are difficult to resolve. In this workshop, we will hear from taxpayer advocates and tax clinic staff as they discuss how their institutions ensure that tax agencies address these problems, whether it is a case of first impression, a situation beyond the abilities of the individual taxpayer to resolve, or an intransigent position on the part of the agency. In doing so, they make the tax system more fair and just, especially for the vulnerable populations, including low income families, immigrants, survivors of domestic violence, and incarcerated or formerly incarcerated individuals and their families.

Panelists:
Jacqueline Lainez Flanagan, Center for Taxpayer Rights LITC, United States
Elena Fowlkes, Taxpayer Advocate, Maryland Comptroller's Office United States
Sarah Lora, Lewis & Clark Law School Low Income Tax Clinic, United States
Nancy Rossner, The Community Tax Law Project, United States
Codi Trudell, Taxpayer Advocate, Oregon Department of Taxation, United States

10th International Conference on Taxpayer Rights
Trust, Taxpayer Rights & the Rule of Law

Thursday, 05 June 2025 (EDT)

8:00 to 8:45 am — **Registration**

8:45 to 9:00 am — **Welcome & Introductory Remarks**

9:00 to 10:30 am — **Opening Dialogue:** ***Trust, Taxpayer Rights, Human Rights, and Human Dignity.*** This foundational panel explores the concept of trust, which plays a key role in public and personal life, including the willingness of humans to join together and develop governing institutions and accept the rule of law. But what do we mean by trust, and does the definition differ from a psychological, economic, or societal perspective? What role does trust play in achieving human rights, which are based on the inherent dignity of human beings? And where do taxpayer rights fit within human rights; that is, does protection of taxpayers' rights enhance achieving sustainable development goals and trust in governments or does it undermine those efforts?

Moderator: Pasquale Pistone, Academic Chairman, *IBFD, The Netherlands*
Panelists: Philip Baker, K.C., *Field Tax Chambers; Oxford University, United Kingdom*
Arie Kuglianski, *Distinguished Professor of Psychology, University of Maryland, United States*
Michelle Liu, *Human Rights Institute, Georgetown University, United States* (invited)

10:30 to 11:00 am — **Morning Break/Refreshments**

11:00 am to 12:30 pm — Panel 1: ***Trust, Taxpayer Rights, and the Rule of Law*** . Trust is unlikely to exist in the absence of the rule of law, yet rule of law is not included in many constitutions. It is, however, incorporated in United Nations' conventions on human rights, and incorporated by reference in the terms of reference recently approved by the United Nations Economic and Social Committee as a framework on internal tax cooperation. Moreover, the rule of law is more than "legality" – for example, a law may specify it applies retroactively, but retroactivity violates rule of law principles including certainty. Rule of law requires not only legal certainty but also legal remedies. Legal remedies do not exist in a vacuum in society, so what role does discretion play in promoting trust in tax agency action? Is discretion a way to address the specific circumstances of taxpayers, whereby taxpayers will perceive a tax system as more fair and responsive, or is it abused and viewed as arbitrary and capricious, thereby promoting distrust? And what role does proportionality play in building trust, particularly in the context of penalties.

Moderator: Alice Abreu, Temple University Law School, United States
Panelists: Robert Attard, *Ernst & Young, Malta*
Niles Elber, *Caplin & Drysdale LLP, United States*
Carika Keulder, *University of Witwatersrand, South Africa*
Honorable Peter J. Panuthos, *Special Trial Judge, United States Tax Court, United States*

12:30 to 1:30 pm — **Lunch**

Thursday, 05 June 2025 (EDT) (con'td)

1:30 to 3:00 pm

Panel 2: ***Trust, Taxpayer Rights, and Equal Treatment of Taxpayers: International Treaties and Domestic Law.*** Trust and respect for the rule of law can be eroded when groups of taxpayers face unequal treatment. UN Sustainable Development Goal 10 also addresses reducing inequality within and between countries. This panel will explore constitutional and treaty issues relating to the treatment of immigrants in tax and other areas of law, including confidentiality of return information and exchange of information between countries, with possible pressure on tax agencies to disclose the identity of undocumented persons. It will also examine the barriers specific groups of taxpayers may face in attempting to comply with the law (indigenous, persons with disabilities, unrepresented). Further, the ability to pay is often not considered an element of equality; yet there can be no equal treatment without this consideration.

Moderator: Audrey Patten, *Federal Tax Clinic, Harvard Law School, United States*
Panelists: Emily Lawson, *Baker & McKenzie LLP, United States*
Jennifer Lee, *Temple University Law School, United States*
Keith Fogg, *Harvard Law School, United States*

3:00 to 3:30 pm **Afternoon Break/Refreshments**

3:30 to 5:00 pm

Panel 3: ***Trust in the Age of Digital Tax Administration.*** As tax agencies continue to automate their processes and utilize artificial intelligence and other machine learning to administer tax laws, there is an increased risk that these tools could undermine fundamentals of the rule of law and thereby increase distrust of the tax agency. Lack of transparency as to the underlying algorithms, training data, and assumptions of AI and other automated tools can also breed distrust. On the other hand, where governments and tax agencies are perceived as corrupt or giving some taxpayers preferential treatment, automated programs may be viewed as more trustworthy than human-driven ones. This panel will discuss current work in explainable AI, and how to create a broader assessment framework for algorithmic processes that not only addresses legal requirements but also how people feel and their perceptions of fairness when using AI tools with government.

Moderator: Sylvie de Raedt, *University of Antwerp,Belgium*
Panelists: Anouk Decuypere, *University of Antwerp, Belgium (invited)*
May Hen, *University of Cambridge Faculty of Law, United Kingdom*
Adrian Sawyer, *University of Canterbury, New Zealand*

7:00 to 9:00 pm **Reception & Dinner**

Friday, 06 June 2025 (EDT)

8:30 to 9:00 **Continental Breakfast**

9:00 to 10:30 am

Panel 4: ***Losing Trust: Broken Promises.*** The history of taxation is replete with examples of taxpayers losing trust in tax agencies and underlying tax laws which leads to increased disregard of the rule of law and even revolution. This panel will explore historical and more recent examples of this phenomenon, including the Boston Tea Party, the Kenyan tax protest, and the trend to romanticizing and normalizing tax avoidance and evasion. The panel will also discuss the global trend toward losing trust via "law fare" – the weaponization of (tax) law to achieve partisan political objectives – often accompanied by corruption.

Moderator: Nina E. Olson, *Center for Taxpayer Rights, United States*
Panelists: Daisy Ogembo, *University of Birmingham, United Kingdom*
Jay Rosengard, *Kennedy School of Government, Harvard University, United States*
Joseph Thorndike, *Tax Analysts, United States*

10:30 to 11:00 am **Morning Break/Refreshments**

11:00 am to 12:45 pm

Panel 5: ***Regaining and Maintaining Trust:*** Trust in institutions, once lost, is difficult to regain. This panel will explore recommendations for how tax agencies can build trust with their taxpayers, including finding the right balance between enforcement activities and provision of robust taxpayer service. This balance is particularly important when dealing with taxpayer populations that have vulnerable characteristics, including refugees and immigrants, survivors of domestic violence, and unrepresented taxpayers. It will also examine responses to specific instances where trust in the tax system has been profoundly eroded and what steps can be undertaken to restore that trust, including building reason-based trust.

Moderator: François Boileau, Taxpayer Ombudsman, Canada Revenue Authority, Canada
Panelists: Joseph Oliver Eloi, *World Bank, United States*
Ann Kayis -Kumar, *University of New South Wales, Australia*
Erich Kirchler, *University of Vienna, Austria*

12:45 to 1:45 pm **Lunch**

Friday, 06 June 2025 (EDT) (Cont'd.)

1:45 to 3:00 pm **IBFD Observatory on the Protection of Taxpayer Rights/ Current Developments in Case Law**

Panelists:
Philip Baker, K.C., *Field Tax Chamber; Visiting Lecturer, Oxford University, England*
Guinevere Moore, *Moore Tax Law Group LLC, United States*
Pasquale Pistone, *Academic Chairman, International Bureau of Fiscal Documentation, The Netherlands*
Katerina Perrou, *Post-Doctoral Researcher and Lecturer in Tax Law, National and Kapodistrian University of Athens; Legal Counsel to the Governor of the IAPR, Greece*

3:00 to 3:30 pm **Afternoon Break/Refreshments**

3:30 to 5:00 pm **Panel 6:** ***Participation, Transparency, Trust and the Rule of Law.*** Modern international tax administration is founded on exchange of information between countries. This approach can ensure that taxpayers are not evading their responsibilities in their home countries but it also raises the risk that taxpayers' right to privacy can be compromised through improper use of the information exchanged, with little recourse to courts that appear unwilling to examine the good faith of international tax administrators in international summons requests. As Sustainable Development Goal 10.6 notes, establishing a global regime of information exchange also means that developing countries must have representation and a voice in global decision-making. Further, most countries have embedded in their constitutions or laws a recognition of citizens' right to access of information about their government's actions and the right to participate in rule-making that affects them. This panel will discuss the interaction between these goals and how to find a path forward that recognizes and respects the interests in play.

Moderator: Cara Griffith, *Tax Analysts, United States*
Panelists: Leslie Book, *Villanova University School of Law*
Caroline Ciraolo, *Kostelanetz, LLP, United States*
Filippo Nosada, *Mishcon de Reya, United Kingdom*

5:00 pm **Adjourn!**