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INTRODUCTORY NOTE

2014 SYMPOSIUM:
TAX AND CORPORATE SOCIAL RESPONSIBILITY
NEW YORK UNIVERSITY SCHOOL OF LAW
MARCH 25, 2014

The *NYU Journal of Law & Business* and the NYU Graduate Tax Program hosted this half-day symposium, with the proceedings published in this Special Issue 2014. From the enactment of the corporate excise tax in 1909 to the present, the corporate tax in the United States has generated intense debate. Topics at the center of this debate have ranged from the fundamental purpose of the tax, to moral obligations of corporations to pay tax, to tax transparency and accountability. This symposium continued the discussion by addressing two questions through two panels. Each presenter—Reuven S. Avi-Yonah and Joshua D. Blank—discussed these questions in preparation for the Articles featured in this Special Issue 2014.

Panel 1: Should Corporations Pay Tax?

MODERATOR:

Mitchell Kane, Gerald L. Wallace Professor of Taxation at
New York University School of Law

PRESENTER:

Reuven S. Avi-Yonah, Irwin I. Cohn Professor of Law at
University of Michigan Law School, presenting *Taxation,
Corporate Social Responsibility and the Business Enterprise*

DISCUSSANTS:

Peter A. Barnes, Senior Lecturing Fellow at Duke Law School and Former Senior Tax Counsel at General Electric

Michael L. Schler, Partner at Cravath, Swaine & Moore LLP

Helen S. Scott, Professor of Law and Co-Director of the Mitchell Jacobson Leadership Program in Law and Business at New York University School of Law

Panel 2: Should Corporate Tax Returns Be Public?

MODERATOR:

David Kamin, Assistant Professor of Law at New York University School of Law

PRESENTER:

Joshua D. Blank, Professor of Tax Practice and Faculty Director of the Graduate Tax Program at New York University School of Law, presenting *Reconsidering Corporate Tax Privacy*

DISCUSSANTS:

Allison Christians, Associate Professor and H. Heward Stikeman Chair in Tax Law at McGill University Faculty of Law

Reuven S. Avi-Yonah, Irwin I. Cohn Professor of Law at University of Michigan Law School

Peter A. Barnes, Senior Lecturing Fellow at Duke Law School and Former Senior Tax Counsel at General Electric