

**CFRED's 7<sup>th</sup> Tax Law Seminar:**

**THE MAKING OF TAX POLICY IN THE US**

by

**Mr. H. David Rosenbloom**

*James S. Eustice Visiting Professor of Taxation  
Director, International Tax Program  
New York University School of Law*

and

**Mr. Scott D. Michel**

*President, Caplin & Drysdale*

Chaired by: **Prof. Xu Yan**, *Faculty of Law, CUHK*

**9 September 2015, Wednesday, 12:30 – 2:00p.m.**

*The Warren Chan Moot Court, CUHK Graduate Law Centre, 2/F Bank of America Tower, 12 Harcourt Road, Central*

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It is difficult to comprehend U.S. tax policy without a solid understanding of how such policy is made. That, in turn, implicates the U.S. system of making any type of policy and law, a subject that is poorly understood outside the United States and not much better inside. This session will begin with a tutorial on the U.S. system of government, and will move to a focus on how U.S. tax policy and tax law come into existence within that system.

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**All are welcome!**

**Admission is free of charge!**

Please join us by registering your interest [here](#) by 8 September 2015.

## **ABOUT THE SPEAKERS:**

### **H. David Rosenbloom**

James S. Eustice Visiting Professor of Taxation  
Director, International Tax Program  
New York University School of Law

H. David Rosenbloom is the Director of the International Tax Program at New York University School of Law and a member of Caplin & Drysdale, Chartered, a law firm he rejoined in 1981 after serving as International Tax Counsel and Director, Office of International Tax Affairs, in the U.S. Treasury Department from 1978 to 1981. Born in 1941, Mr. Rosenbloom graduated from Princeton University *summa cum laude* in 1962 and, after a year as a Fulbright Scholar at the University of Florence in Florence, Italy, attended Harvard Law School. He graduated *magna cum laude* in 1966 and was President of Volume 79 of the Harvard Law Review. Mr. Rosenbloom served as assistant to Ambassador Arthur Goldberg at the U.S. Mission to the United Nations and then as clerk to U.S. Supreme Court Justice Abe Fortas. A frequent speaker and author on tax subjects, Mr. Rosenbloom has taught international taxation and related subjects at Stanford, Columbia, the University of Pennsylvania, Harvard, and New York University Law Schools, and at educational institutions in Taipei, Mexico City, Milan, Bergamo, Sydney, Mainz, Heidelberg, Rio de Janeiro, Pretoria, Melbourne, Vienna, Lisbon, Leiden, and Neuchâtel. He has also served as Tax Policy Advisor for the U.S. Treasury, the OECD, AID, and the World Bank in Eastern Europe, the Former Soviet Union, Senegal, Malawi, and South Africa. In recent years he has served as an expert witness on international tax matters in the United States, New Zealand, Canada, Australia, the Netherlands, and Norway.

### **Scott D. Michel**

President, Caplin & Drysdale

Scott D. Michel is a Member of Caplin & Drysdale, Chartered and has been with the firm since 1981. He is on the firm's Board of Directors and served as the firm's President from 2007 to 2015. Mr. Michel advises clients on a wide range of tax compliance issues, including criminal tax investigations, sensitive civil audits, and voluntary disclosures. Currently he represents numerous clients worldwide in such matters arising from the IRS and Justice Department's recent crackdown on unreported foreign assets and accounts, including a number of Swiss banks participating in the Department of Justice Swiss Bank Program announced in 2013. Mr. Michel speaks and writes frequently on tax enforcement issues, and has made presentations throughout the U.S., and in Seoul, Singapore, Hong Kong, Vienna, Zurich, Geneva, Mumbai, and Kuwait City to multiple law firms, bankers, and tax and financial advisors. He is also the co-chair of the American Bar Association Section of Taxation's Annual Conference on International Tax Enforcement, and has also appeared at other programs held by the American Bar Association, The Tax Executives Institute (U.S. and foreign branches), and the Virginia, New York University, Tennessee, and North Carolina Tax Institutes. Mr. Michel is also an Adjunct Professor of Law at the University of Miami School of Law Graduate Program in Taxation. He served as a Council Director for the American Bar Association's Section of Taxation and previously chaired the Tax Section's Committees on Civil and Criminal Tax Penalties and on Standards of Tax Practice. Mr. Michel graduated from Northwestern University in 1977 with highest distinction and in 1980 from the University of Virginia School of Law as a member of the Order of Coif. From 1980 to 1981, he served as clerk to the Honorable Joyce Hens Green, U.S. District Court for the District of Columbia.