

# eJournal of Tax Research

9ROXPH

1XPEHU

'HFHPEHU

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(GLWRULDO \$QQRXQFHPHQW  
%LQK 7UDQQG 1RODQ 6KDUNH\

7KH GHYHORSLQJ LQWHUQDWLRQDO IH  
H[FKDQJH RI WD[ UHODWHG LQIRUPDW  
0LFKDHO 'LUNLV DQG %UHWW %RQGIL

,QWHUSUHWLQJ WD[ VWDWXWHV LPS  
WHVV

5RGQH\ )LVKHU

\$WWLWXGHV WRZDUG PXQLFLSDO LQF  
'R SHRSOH YRWH ZLWK WKHLU IHHW"

1LNODDNREVVRQ

6WUHQJWKHQLQJ WKH YDOLGLW\ DQG  
PHWKRG LQ WD[ UHVHDFK

9LQFH 0DQJLRQL DQG 0DUJDUHW 0F.H

7D[LQJ FDS\W\ 0ZMLQRP \$XVUDOLD  
8QLWHG 6WDWHV

-RKQ 0LQDV DQG <RXQJGHRN /LP



H-RXUQDO RI 7D[ 5HVH DUFK

(' ,7256 2) 7+,6 (' ,7,21

\$VVRFLDWH 3URUH DUFK 6FKRRO RI 7D[DWLRQ DQG %XVL  
RI 1HZ 6RXWK :DOHV

\$VVRFLDWH 3URIHVV 6FKRRO RI 7D[DWLRQ DQG %XVL  
RI 1HZ 6RXWK :DOHV

352'8&7,21(' ,725

(GPRQG :RQJ 6FKRRO RI 7D[DWLRQ DQG %XVLQHVV /  
RI 1HZ 6RXWK :DOHV

(' ,725,\$/2\$5'

3URIHVVURU 5RELQ %RDC 'HSDUWPHQW RI (FRQRPLFV 4XHI

3URIHVVURU &\QWKLD &RORPLDORU 6VQ\ %XVLQHVV 6FKRRO

3URIHVVURU \*UDHPH &RR )DFXOW\ RI /DZ 8QLYHUVLW\ RI 6

3URIHVVURU 5REHUW 'HX 6FKRRO RI 7D[DWLRQ DQG %XVLQ  
1HZ 6RXWK :DOHV

3URIHVVURU &KULV (YDQ 6FKRRO RI 7D[DWLRQ DQG %XVLQ  
1HZ 6RXWK :DOHV

3URIHVVURU -XGLWK )UHI )DFXOW\ RI /DZ 2[IRUG 8QLYHUVI

3URIHVVURU 0DOFROP \*D &KDPEHUV RI /RUG \*UDELQHU 4&

3URIHVVURU -RKQ +DVVH 3DLOH ROOHJH RI %XVLQHVV DQG (FRQ  
+DPSVKLUH

3URIHVVURU -HLSDDQ 6FKRRO RI %XVLQHVV 0RQDVK 8C

3URIHVVURU 5LFN .UHYHI 'HSDUWPHQW RI /DZ DQG 7D[DWLI

3URIHVVURU &KDUOHV 0F +RRYHU ,QVWLWXWLRQ 6WDQIRU

3URIHVVURU 'DOH 3LQWR &XUWLQ %XVLQHVV 6FKRRO &XUWL

3URIHVVURU -RKQ 3UHEE )DFXOW\ RI /DZ 9LFWRULD 8QLYH

3URIHVVURU \$GULDQ 6DZ\HSDUWPHQW RI \$FFRXQWLQJ DQG ,QIF  
8QLYHUVLW\ RI &DQWHUEXU\

3URIHVVURU -RHO 6OHPU 8QLYHUVLW\ RI 0LFLKLDQ %XVLQI

3URIHVVURU -RHO 6OHPU 8QLYHUVLW\ RI 0LFLKLDQ %XVLQI

3URIHVVURU 1HLO :DUUH 6FKRRO RI 7D[DWLRQ DQG %XVLQ  
1HZ 6RXWK :DOHV

3URIHVVURU 5RELQ :RHO 6FKRRO RI 7D[DWLRQ DQG %XVLQ  
1HZ 6RXWK :DOHV

H-RUQDO RI 7D[ 5HVHDFK

38%/,6+(5

7KH 6FKRRO RI 7D[DWLRQW DLPV WR SURPRWH WLPHO\ GLVVH  
8QLYHUVLW\ RI 1HZ 6RXWK :DOHV :H DUH WKH ODUJHVW WD[ \  
WRJHWKHU D WHDP RI H[SHUW DFDGHPLF VWDII ZLWK EDFNJU  
HFRQRPLFV \$W \$WD[ ZHUH ZRUNLQJ WRZDUGV EXLOGLQJ H[  
IURP ERWK D WKHRUHWLFDQ DQG SUDFWLFDQ SHUVSHFWLYH

(',72561127(

7KH *Journal of Tax Research* LV D UHIHUHHG MRXUQDO WKDW SXEOLVKHV  
DVSHFWV RI WD[DWLRQ ,W DLPV WR SURPRWH WLPHO\ GLVVH  
UHODWHG LVVXH IURP ERWK WKHRUHWLFDQ DQG SUDFWLFDQ  
UHVHDFKHUV SUDFWLWLRQHUV DGPLQLVWUDWRUV MXGJHV  
NQRZOHGJH JH JVV XDQU \ 0 Q €Wff`pHU%¢

# ( G L W R U L D O \$ Q Q R X Q F H P H Q W

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 // ' ) % \$ 4 & + BQRXQGLQJ PHPEHU RI W K J O R N A L O F L W R U L D O  
*Tax Research* 3URIHVVRU 7LOH\ EHFDPH WKH ILUVW SHHOVFRQ HWV DE H  
 8QLYHUVLW\ \ V & HQWU) H O R Z D R I M Z H D Q G L D L V K \$ F D G H  
 HPLQHGW WD[ ODZ D F D G H P L Q J G R P W K H U 8 W K U H H G H F D  
 3URIHVVRU 7LOH\ EHFDPH WKH ILUVW SHHOVFRQ HWV DE H  
 ILH Q B Z D V D O V R D S S R L Q W H G D Q K R Q R X U D U \ 4 X H H Q \ V

3URIHVVRU 7LOH\ ZDV DQ HQWU\ V L D W R E S E A R C H X S S R U W F  
 EHFRPLQJ RQH RI WKH ILUVW PHPEHU L U N A R D F T W K H ( G L W  
*Research* LQ +LV SDVVLQJ UHSUHVHQWV D JUHDW ORVV  
 WKH *eJournal of Tax Research* Q SDUWLFXODU 2Q EHKDOI RI WKH e  
 DQG WKH 6FKRRO RI 7D[ D W L R Q 8 Q Q Y H X V W Q H R V V I H Z Z 6 R X  
 ZH ZLVK WR H[WHQG RXU GHSHVV V\PSDWK\ WR KLV

7K *eJournal of Tax Research* SODQV WR SXEOLVK D VSHFLDO LVV  
 3URIHVVRU 7LOH\ \ V P D Q \ F R 7 Q W V L E S H W F L E D O V L W R W N G Z E O  
 3URIHVVRU 0DUJDUHWWDPHU F K D Q G D R I O B I O R H I D W W R U H Q G C  
 \RXU VXEPLVVLRQV WR 3URIHVVRU 0F.HUFKDU P PF  
 ) H X D U \

%LQK 7 D D Q  
 1RODQ 6 K D G L N W R U V  
 6FKRRO RI 7D[DWLQRQ DQG %XVLQHVV /DZ \$WD[  
 7KH 8QLYHUVLW\ RI 1HZ 6RXWK :DOHV