CONTENTS

ARTICLES

TAXPAYER COMPLIANCE EFFECTS OF ENHANCING TAXPAYER RIGHTS – A PRIMER FOR DISCUSSION OF A DEDICATED RESEARCH AGENDA
John Bevacqua.................................................................................................................. 6

THE U.S. TAXPAYER BILL OF RIGHTS: WINDOW DRESSING OR EXPRESSION OF JUSTICE?
Alice G. Abreu, Richard K. Greenstein........................................................................... 25

A CHALLENGING SCIENTIFIC PATH: THE ACADEMIC VALUE OF TAXPAYER RIGHTS FOR A CONTEMPORARY, SKILLED AND COMPARATIVE LAW EDUCATION
Giovanna Tieghi............................................................................................................... 47

U.S. REFUNDABLE CREDITS: THE TAXING REALITIES OF BEING POOR
Leslie Book..................................................................................................................... 71

DEVELOPING FISCAL LEGITIMACY BY BUILDING STATE-SOCIAL TRUST IN AFRICAN COUNTRIES
Attiya Waris.................................................................................................................. 103

REVIEWS

REVIEW OF THE 2ND INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS, VIENNA, 2017
Nigar Hashimzade............................................................................................................. 119

REVIEW OF THE 13TH INTERNATIONAL CONFERENCE ON TAX ADMINISTRATION, SYDNEY, 2018: TAX SYSTEM INTEGRITY IN A DIGITAL AGE
Yige Zu and Richard Krever......................................................................................... 127

COERCIVE AND PERSUASIVE METHODS AND THEIR POTENTIAL TO IMPROVE TAX COMPLIANCE BEHAVIOUR: A REVIEW OF THE 6TH ANNUAL TARC CONFERENCE PROCEEDINGS
Festo Nyende Tusubira.................................................................................................... 136

GOOD GOVERNANCE AND REMEDIES: TAXPAYER RIGHTS IN APPLICATION – TRANSCRIPT OF PANEL DISCUSSION FROM THE 3RD INTERNATIONAL CONFERENCE ON TAXPAYER RIGHTS, 2-4 MAY 2018
Pasquale Pistone, Nina E. Olson.................................................................................... 150
EDITORIAL BOARD

Managing Editors
Nigar Hashimzade, Professor of Economics, Durham University.
Lynne Oats, Professor of Taxation and Accounting, University of Exeter.

Associate Editor
John D’Attoma, Lecturer in International Business and Politics, University of Exeter.

Editorial Advisory Panel
Judith Freedman, Professor of Taxation Law, University of Oxford.
Gareth Myles, Professor of Economics, University of Adelaide.
Joel Slemrod, Paul W. McCracken Collegiate Professor of Business Economics and Public Policy at the Ross School of Business, and Professor in the Department of Economics at the University of Michigan.

Editorial Board
James Alm, Professor of Economics, Tulane University.
Richard M. Bird, Professor Emeritus, University of Toronto.
Rebecca Boden, Professor, University of Tampere, Finland.
Valerie Braithwaite, Professor, Regulatory Institutions Network, Australian National University.
Allison Christians, H. Heward Stikeman Chair in Tax Law, McGill University.
David Duff, Professor, Peter A. Allard School of Law, University of British Columbia.
Chris Evans, Professor of Taxation, University of New South Wales.
Anne Fairpo, Barrister, Temple Tax Chambers.
Rita de la Feria, Professor of Tax Law, University of Leeds.
Miguel Fonseca, Associate Professor of Economics, University of Exeter.
Jane Frecknall-Hughes, Professor of Accounting and Taxation, University of Hull.
Norman Gemmell, Professor of Public Finance, Victoria University of Wellington.
Hans Griibnau, Professor of Tax Law, University of Tilburg and University of Leiden.
John Hasseldine, Professor of Accounting, University of New Hampshire.
Chris Heady, Professor of Economics, University of Kent.
Kristin Hickman, Harlan Albert Rogers Professor of Law, University of Minnesota.
Kevin Holland, Professor of Accounting and Taxation, University of Cardiff.
Simon James, Associate Professor of Economics, University of Exeter.
Erich Kirchler, Professor of Psychology, University of Vienna.
Christos Kotsogiannis, Professor of Economics, University of Exeter.
Emer Mulligan, Lecturer in Taxation, National University of Ireland, Galway.
David Salter, Senior Associate Fellow, University of Warwick.
Adrian Sawyer, Professor of Taxation, University of Canterbury, New Zealand.
Peter Birch Sorensen, Professor of Economics, University of Copenhagen.
Chantal Stebbings, Professor of Law and Legal History, University of Exeter.
Sven Steinmo, Professor, University of Colorado, Boulder.
Penelope Tuck, Professor of Accounting, Public Finance and Policy, University of Birmingham.
John Vella, Senior Research Fellow, Oxford Centre for Business Taxation.
ABOUT THE JOURNAL

The Journal of Tax Administration (JOTA) is a peer-reviewed, open access journal concerned with all aspects of tax administration. Initiated in 2014, it is a joint venture between the University of Exeter and the Chartered Institute of Taxation (CIOT).

JOTA provides an interdisciplinary forum for research on all aspects of tax administration. Research in this area is currently widely dispersed across a range of outlets, making it difficult to keep abreast of. Tax administration can also be approached from a variety of perspectives including, but not limited to, accounting, economics, psychology, sociology and law. JOTA seeks to bring together these disparate perspectives within a single source to engender more nuanced debate about this significant aspect of socio-economic relations. Submissions are welcome from both researchers and practitioners on tax compliance, tax authority organisation and functioning, comparative tax administration and global developments.

The editorial team welcomes a wide variety of methodological approaches, including analytical modelling, archival, experimental, survey, qualitative and descriptive approaches. Submitted papers are subjected to a rigorous blind peer review process.

SUBMISSION OF PAPERS

In preparing papers for submission to the journal, authors are requested to bear in mind the diverse readership, which includes academics from a wide range of disciplinary backgrounds, tax policy makers and administrators, and tax practitioners. Technical and methodological discussion should be tailored accordingly and lengthy mathematical derivations, if any, should be located in appendices.

MESSAGE FROM THE CHARTERED INSTITUTE OF TAXATION

The Chartered Institute of Taxation is an education charity with a remit to advance public education in, and the promotion of, the study of the administration and practice of taxation. Although we are best known for the professional examinations for our members, we have also supported the academic study of taxation for many years and are pleased to widen that support with our involvement with this journal.

WEBSITE

The Journal of Tax Administration website can be found here: www.jota.website

SOCIAL MEDIA

We also have a Twitter account: https://twitter.com/jotajournal