

EDITORIAL NOTE

Guest Editor, Nina E. Olson¹

This volume was conceived by Lynne Oats and myself on a rainy April afternoon in Exeter, England, after the 2016 TARC conference². With the establishment of the International Conference on Taxpayer Rights (ITPRC), we thought it important to further the academic exploration of taxpayer rights and the role they play in strengthening rule of law, taxpayer morale, and tax compliance. Bringing discussions of taxpayer rights out of the shadows of tax administration – historically perceived as a “feel good” topic but one not requiring intellectual rigor – has been a personal mission of mine for years. And so, this volume was born.

The gestational period was unusually long, but this has allowed us to update scholarship not only from the 2nd ITPRC, but also from two other recent international conferences, as well as the full transcript of the closing panel of the 3rd ITPRC held in Amsterdam 2018. What is remarkable about the contents of this volume is how they address issues that are front and center in tax administration today, but they do it through the lens of taxpayer rights. The articles and reports also demonstrate that the subject and exploration of taxpayer rights is indeed international – the authors herald from Australia, the United States, Italy, and Kenya, and the conferences reported, held in Vienna, Sydney, Exeter, and Amsterdam, include presentations from many more countries. It is also multidisciplinary, involving law, economics, psychology, anthropology, sociology, and computer science.

John Bevacqua of Australia challenges us all to think about the truisms with respect to taxpayer rights, and asks, how do we know protection of taxpayer rights has a positive effect on tax compliance? How can we measure this effect? John makes a strong case that a rigorous research agenda will provide clarity and direction for practice as well as theory.

Alice Abreu and Richard Goldstein, from the United States, explore, in the format of a dialogue, the operation of taxpayer rights in the United States, especially following the enactment of the Taxpayer Bill of Rights in the U.S. Internal Revenue Code. What is the legal effect of this provision and does it create enforceable rights? These questions continue to arise in U.S. courts and in practice before the Internal Revenue Service.

Giovanna Tieghi of Italy proposes an approach to teaching taxpayer rights by embedding them in comparative law education that incorporates clinical experience – thereby making rights “real”. She views taxpayer rights in the context of a country’s governance and its relationship with its citizens, and explores the role of the lawyer in that ongoing process.

Les Book, also of the United States, examines taxpayer rights in the context of administering social welfare programs such as the U.S. Earned Income Credit through the tax system. Can a traditional tax agency, with an enforcement culture, fairly administer such a program that necessarily involves the most vulnerable taxpayers who are least equipped to navigate the

¹ Nina E. Olson is the United States National Taxpayer Advocate. The National Taxpayer Advocate is appointed by the Secretary of the Treasury and reports to the Commissioner of Internal Revenue. However, the National Taxpayer Advocate presents an independent taxpayer perspective that does not necessarily reflect the position of the Internal Revenue Service, the Department of the Treasury, or the Office of Management or Budget.

² The Tax Administration Research Centre (TARC) conference is held annually. See <http://tarc.exeter.ac.uk/events/researchconferences/> and page 136 of this issue for a description of the 2018 conference.

organization's bureaucracy? The answer to this question has relevance to developed and developing countries.

Finally, *Attiya Waris* from Kenya examines how emerging and developing economies can build trust and legitimacy by incorporating service and rights standards into their tax administration structures. She argues that efforts to enhance legitimacy, including institutionalizing taxpayer rights protections, can begin to counter citizens' past experiences with inefficient, unaccountable, and even corrupt state agencies.

This volume, and the research and conferences it presents and summarizes, makes clear that the field of taxpayer rights is rich and impacts the lives of every taxpayer, regardless of station. But our exploration of this field is really in its beginning stages. As more countries adopt charters or bills of rights, as more judicial rulings begin to apply a taxpayer rights analysis in tax litigation, as more light is shed on best practices and standards, for example through IBFD's Observatory of Taxpayer Rights and the International Law Association Rule of Law initiative, the meaning and effect of taxpayer rights in policy and in practice will become clearer. What fun we have ahead!

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Note from the Managing Editors

We are delighted that Nina Olson generously agreed to act as guest editor for this special issue of JOTA, and grateful for the time she has devoted to its production.

We are also pleased to welcome Professor Sven Steinmo, from the University of Colorado, Boulder, to the JOTA Editorial Board.

Lynne Oats & Nigar Hashimzade