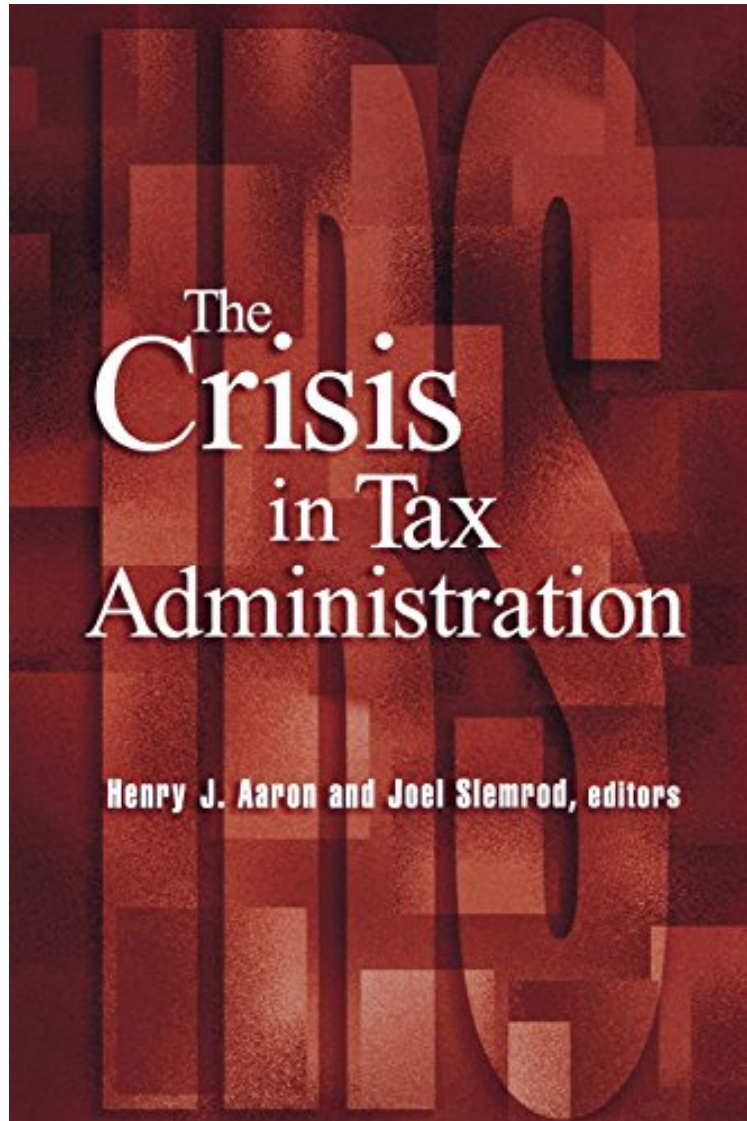


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## The Crisis in Tax Administration

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**From Brand: Brookings Institution Press : The Crisis in Tax Administration** before purchasing it in order to gage whether or not it would be worth my time, and all praised The Crisis in Tax Administration:

People pay taxes for two reasons. On the positive side, most people recognize, even if grudgingly, that payment of tax is a duty of citizenship. On the negative side, they know that the law requires payment, that evasion is a crime, and that

willful failure to pay taxes is punishable by fines or imprisonment. The practical questions for tax administration are how to strengthen each of these motives to comply with the law. How much should be spent on enforcement and how should enforcement be organized to promote these objectives and achieve the best results per dollar spent? Over the last few years, the U.S. Congress has restricted spending on tax administration, forcing the Internal Revenue Service to curtail enforcement activities, at the same time, that the number of individual filers has increased, tax rules have become more complex, and more business have become multinational operations. But if too many cases of tax evasion go undetected and unpunished, those who may have grudgingly paid their taxes may soon find it easier to join the scofflaws. These events in combination have created a genuine crisis in tax administration. The chapters in this volume evaluate the capacity of authorities to enforce the tax laws in a modern, global economy and examine the implications of failing to do so. Specific aspects of tax law, including tax shelters, issues relating to small businesses, tax software, role of tax preparers, and the objectives of tax simplification are examined in detail. The volume also builds a conceptual basis for future scholarship, with regard not only to tax administration, but also to such fundamental questions as whether taxpayers respond mostly to economic incentives or are influenced by their experiences with the filing process and what is the proper framework for evaluating the allocation of resources within the IRS.

"A collection of essays from accountants, lawyers, academics, tax specialists and other experts, it examines the many different aspects of the situation, from tax shelters and avoidance to the role of preparers and the capacity of the authorities to enforce tax laws in the current global environment." *Accounting Today*, 7/26/2004 "This book is well written and very informative. I would recommend all or part of the book for use as a reference tool by people in government, industry, or public accounting, accounting, or law students. The list of contributors to this excellent text contains many notable leading economists and accountants from across the United States." John L. Kramer, University of Florida, *JATA*, 10/1/2005 About the Author Henry J. Aaron is a senior fellow in Economic Studies at the Brookings Institution, where he holds the Bruce and Virginia MacLaury Chair. Among his many books are *Can We Say No? The Challenge of Rationing Health Care*, with William B. Schwartz and Melissa Cox (Brookings, 2006), and *Reforming Medicare: Options, Tradeoffs, and Opportunities*, written with Jeanne Lambrew (Brookings, 2008). Joel Slemrod is Paul W. McCracken collegiate professor of business economics and public policy, professor of economics, and director, Office of Tax Policy Research, University of Michigan.