

UNC

TAX CENTER

2006 UNC Tax Symposium

Friday & Saturday, March 31 & April 1, 2006

Papers to Be Presented

Bring It Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings Under the American Jobs Creation Act of 2004

Authors: Jennifer Blouin, Wharton
Linda Krull, University of Texas

Tax Implications of Earnings Management Activities: Evidence from Restatements

Authors: Brad Badertscher, University of Iowa
John Phillips, University of Connecticut
Morton Pincus, University of California-Irvine
Sonja Olhoft Rego, University of Iowa

Do Tax-Exempt Investors Mitigate the Dividend Tax Penalty?

Authors: David Guenther, University of Oregon
Richard Sansing, Tuck School of Business

Do Auditor-Provided Tax Services Compromise Auditor Independence With Respect to Tax Expense?

Authors: Christi A. Gleason, University of Iowa
Lillian Mills, University of Arizona

Investment Taxation and Portfolio Performance

Authors: Daniel Bergstresser, Harvard Business School
Jeffrey Pontiff, Boston College

Capital Gains Taxes and Asset Prices: Capitalization or Lock-In?

Authors: Zhonglan Dai, University of Texas-Dallas
Ed Maydew, UNC
Doug Shackelford, UNC
Harold Zhang, University of Texas-Dallas

***Sponsored by KPMG Foundation & the UNC Tax Center
Kenan-Flagler Business School, UNC-Chapel Hill***