

2006 UNC Tax Symposium

Sponsored by KPMG Foundation and the UNC Tax Center

FRIDAY, MARCH 31

- 11:15 a.m. Bus from The Siena Hotel to Kenan-Flagler Business School
- 11:30 a.m. - 1:00 p.m. Buffet Lunch
Kenan-Flagler Business School, Kenan Center Dining Room
- 1:00 p.m. - 2:20 p.m. “Do Auditor-Provided Tax Services Compromise Auditor Independence With Respect to Tax Expense?”
- Author(s): Cristi A. Gleason, University of Iowa
Lillian Mills, University of Arizona
- Discussant Tim Bell, KPMG
- 2:20 p.m. - 2:45 p.m. Break
- 2:45 p.m. - 4:05 p.m. “Bring It Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings Under the American Jobs Creation Act of 2004”
- Author(s): Jennifer Blouin, Wharton
Linda Krull, University of Texas
- Discussant: Gustavo Grullon, Rice University
- 4:05 p.m. - 4:30 p.m. Break
- 4:30 p.m. - 5:50 p.m. “Capital Gains Taxes and Asset Prices: Capitalization or Lock-In?”
- Author(s): Zhonglan Dai, University of Texas-Dallas
Ed Maydew, UNC
Doug Shackelford, UNC
Harold Zhang, University of Texas-Dallas
- Discussant: Scott Weisbenner, University of Illinois at Urbana-Champaign
- 6:00 p.m. Bus to The Siena Hotel
- 6:30 p.m. - 7:30 p.m. Reception - The Siena Hotel
- 7:30 p.m. Dinner - The Siena Hotel

SATURDAY, APRIL 1

- 7:30 a.m. Bus departs The Siena Hotel to Kenan-Flagler Business School
- 7:45 a.m. - 8:30 a.m. Continental Breakfast
Loudermilk Foyer, Kenan-Flagler Business School, McColl Building
- 8:30 a.m. - 9:50 a.m. “Investment Taxation and Portfolio Performance”
- Author(s): Daniel Bergstresser, Harvard Business School
Jeffrey Pontiff, Boston College
- Discussant: Dhammika Dharmapala, University of Michigan (visiting)
University of Connecticut
- 9:50 a.m. - 10:05 a.m. Break
- 10:05 a.m. - 11:25 a.m. “Do Tax-Exempt Investors Mitigate the Dividend Tax Penalty?”
- Author(s): David Guenther, University of Oregon
Richard Sansing, Tuck School of Business
- Discussant: Thomas Hemmer, University of Houston
- 11:25 a.m. - 11:40 a.m. Break
- 11:40 a.m. - 1:00 p.m. “Tax Implications of Earnings Management Activities: Evidence from Restatements”
- Author(s): Brad Badertscher, University of Iowa
John Phillips, University of Connecticut
Morton Pincus, University of California-Irvine
Sonja Olhoft Rego, University of Iowa
- Discussant: Bill Gentry, Williams College
- 1:00 p.m. Buffet Lunch
Kenan-Flagler Business School, Kenan Center Dining Room
- 2:15 p.m. Buses to RDU Airport and The Siena Hotel