



CALL FOR CONFERENCE PAPERS AND PRESENTATIONS:

4th International Conference on Taxpayer Rights

“Taxpayer Rights in the Digital Age:

Implications for Transparency, Certainty, and Privacy”

May 23 – 24, 2019

Minneapolis, Minnesota, USA

Taxpayer rights serve as the foundation for effective tax administration. Whether expressed through a taxpayer bill or charter of rights, or a declaration of human rights, governments have long recognized that providing taxpayers with assurances of fair treatment and respect, and protections against government overreaching, further voluntary compliance. Current research is exploring the extent to which procedural justice encourages taxpayers’ willingness to comply with tax laws and obligations.

Since November 2015, the National Taxpayer Advocate of the US Internal Revenue Service has convened 3 international conferences to bring together scholars, taxpayer representatives, tax administration officials, and taxpayer ombuds/advocates, and provide a forum for a multi-disciplinary discussion of the operation of taxpayer rights in theory and practice. Videos and abstracts or papers from past conferences are available at taxpayerrightsconference.com. The 3rd International Conference on Taxpayer Rights, held in Amsterdam, The Netherlands, hosted by the International Bureau of Fiscal Documentation (IBFD) and sponsored by Tax Analysts, was fully subscribed by 160 attendees from 42 countries.

The National Taxpayer Advocate will convene the 4th International Conference on Taxpayer Rights on May 23 and 24, 2019, in Minneapolis, Minnesota. The conference is hosted by the University of Minnesota School of Law and sponsored by Tax Analysts, with technical assistance from IBFD. The 2019 conference will explore the role of taxpayer rights in the digital age, and the implications of the expanding digital environment for transparency, certainty, and privacy in tax administration.

We are currently seeking presentation and paper proposals on a range of topics. In developing proposals, the conference encourages proposals from multiple disciplines (*e.g.*, from the fields of law, economics, psychology, anthropology,

sociology, computer science as well as from government officials and ombuds and taxpayer advocates) that address the following topics:

- The existence and comparative analysis of taxpayer charters and taxpayer bills of rights around the world, and the foundation of taxpayer rights in human rights.
- A comparative law analysis of the treatment of taxpayer rights, including under common law and civil law, with recommendations to establish some global common standards.
- The impact of “big data” on the right to privacy in the context of tax administration, including a comparative global analysis of the judicial treatment of evidence obtained from leaked tax and financial documents.
- The availability of administrative guidance (including the limits of legislative interpretation and interpretive guidance), its role in fostering compliance, and administrative or statutory vehicles for obtaining access to that guidance, as well as the methods to bring stakeholders into a constructive discussion with authorities and legislative bodies.
- The ability of taxpayers to legitimately rely on published administrative guidance in its various forms, how such reliance is treated by tax authorities, the judiciary, and legislative bodies, and remedies for taxpayers when they relied on such guidance, to their detriment.
- The role of “whistleblowers” in tax administration, including access to tax information, and protections for both the whistleblower and the subject taxpayer, with a comparative analysis of the approaches of different countries and other fields of law.
- The impact of increasingly digital delivery of taxpayer assistance on vulnerable taxpayer groups, including the efficacy of different modes of communicating with taxpayers in order to promote compliance.
- The ability of taxpayers to bring cases to court, especially in countries where taxpayers are either afraid of seeking assistance or relief, or are reluctant to bring a case against tax authorities because of cultural reasons.

PAPER SUBMISSION PROCEDURE:

To submit a paper proposal, please send the following information by December 1, 2018 to tprightsconference@irs.gov:

- Author(s) name, contact information, and professional affiliation
- Author(s) CV
- Title of proposed paper
- A 3 to 5 page abstract of the paper, in Times New Roman, 11 point, double spaced, left alignment.

Participants will be notified of their selection by January 1, 2019. Conference fees for presenters will be waived. Travel and accommodation assistance also may be available for academic presenters, courtesy of co-sponsors.

Post-conference opportunities for publication of original papers will be available, including in *The Tax Lawyer* and in *Tax Analysts* publications.

Important dates and deadlines:

Deadline for submission of abstracts:	01 December 2018
Notification of paper/presentation acceptance:	01 January 2019
Deadline for submission of slide presentations and updated abstracts:	15 April 2019
Deadline for submission of papers for publication in <i>Tax Lawyer</i> or by <i>Tax Analysts</i>	31 July 2019