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In this paper, we present a review of tax research. We survey four main areas of the literature: (1) the informational role of income tax expense reported for financial accounting, (2) corporate tax avoidance, (3) corporate decision-making including investment, capital structure, and organizational form, and (4) taxes and asset pricing.

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In this paper, we review tax research in accounting as well as tax research in economics and finance to the extent that it is related to or is affected by research in accounting. Shackelford and Shevlin (2001) provide a careful and thorough review of empirical tax research in accounting in the prior Journal of Accounting and Economics review volume. Shackelford and Shevlin limit their review to research published in accounting outlets and describe the development of the relatively young ...

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Tax avoidance can range from reduction of the corporate tax burden by legitimate use of tax rules to violation of tax laws. In this paper, we endeavor to synthesize the major findings of tax avoidance research from the accounting and finance literatures over the past ten years.

CORPORATE TAX AVOIDANCE: A LITERATURE REVIEW AND RESEARCH

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Research at HMRC – HM Revenue & Customs – GOV.UK

Tax practitioners provide tax advice to clients on a continuing basis and should be familiar with the applicable standards for providing such advice, including Circular 230, the AICPA's Code of Professional Conduct, and the AICPA's Statements on Standards for Tax Services (SSTS). CPAs need to keep excellent documentation of all tax research in accordance with these standards.

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The goal of this study is to provide a comprehensive and updated review of the theoretical and empirical economic literature on tax and entrepreneurship, taking also into account a number of open, tax-related questions raised by the changing nature of entrepreneurship, symbolised by the growing importance of the collaborative economy.