Record Nr. UNINA9910450204503321 The crisis in tax administration [[electronic resource] /] / Henry J. **Titolo** Aaron, Joel Slemrod, editors Pubbl/distr/stampa Washington, D.C., : Brookings Institution Press, c2004 **ISBN** 0-8157-9656-0 Descrizione fisica 1 online resource (413 p.) Altri autori (Persone) AaronHenry J SlemrodJoel Disciplina 339.2/00973 Soggetti Tax administration and procedure - United States Electronic books. Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Papers presented at a conference jointly sponsored by the Brookings Institution and the Office of Tax Policy Research at the University of Michigan Business School. Includes bibliographical references and index. Nota di bibliografia Nota di contenuto Contents; Preface; 1 Introduction; 2 The Tax Shelter Battle; 3 Issues of International Tax Enforcement; 4 Small Business and the Tax System; 5 The TurboTax Revolution: Can Technology Solve Tax Complexity?; 6 Issues Affecting Low-Income Filers; 7 Tax Preparers; 8 Carrots and Sticks in Enforcement; 9 Effects of Tax Simplification Options: A Quantitative Analysis; 10 Ultimate Objectives for the IRS: Balancing Revenue and Service; 11 Experience and Innovations in Other Countries; Contributors; Index Sommario/riassunto 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 v

Record Nr. UNINA9910498494203321 Autore Byrd Curtis D. Titolo Academic Pipeline Programs: Diversifying Pathways from the Bachelor's to the Professoriate / / Curtis D. Byrd and Rihana S. Mason Pubbl/distr/stampa Lever Press, 2021 [Amherst, Massachusetts]:,: Lever Press,, [2021] ©[2021] **ISBN** 9781643150239 1643150235 Descrizione fisica 1 online resource (1 online resource xii, 294 pages): illustrations (some color) EDU000000EDU014000EDU048000 Classificazione Disciplina 379.26 Soggetti Educational equalization Lingua di pubblicazione Inglese **Formato** Materiale a stampa Livello bibliografico Monografia Note generali Title from eBook information screen.. Nota di contenuto Foreword / Freeman A. Hrabowski III, PhD -- Introduction and key terms -- Understanding academic pipeline programs and their origins -- Precollegiate programs -- Collegiate programs -- Doctoral, graduate, professional programs -- Postdoctoral, faculty programs --Closing thoughts. Sommario/riassunto Academic pipeline programs are critical to effectively support the steady increase of diverse students entering the academy. Academic Pipeline Programs: Diversifying Pathways from the Bachelor's to the Professoriate describes best practices of successful academic government and privately funded pre-collegiate, collegiate, graduate, and postdoctoral/faculty development pipeline programs. The authors explore 21 hallmark academic pipeline programs using their THRIVE index: Type, History, Research, Inclusion, Identity, Voice, and Expectation. The final chapter of the book offers information for using and starting similar programs. The appendix offers an interactive Geographic Information System (GIS) mapped database of programs using the THRIVE index. This book will equip parents, high school counselors, college advisors, faculty, department chairs, and higher education administrators to identify academic pipeline programs that

fit their needs. Readers will also learn about how academic pipeline

programs are situated within an institutional or organizational change model.