Volume 20

2016

Number 1

### ARTICLE

CAN AUDITS ENCOURAGE TAX EVASION?: AN EXPERIMENTAL ASSESSMENT

*Emily Satterthwaite* 

Volume 20

2016

Number 1

#### **INFORMATION FOR SUBSCRIBERS**

The *Florida Tax Review* is a publication of the Graduate Tax Program of the University of Florida Levin College of Law. For Volume 20, the subscription rate is \$125.00 in the United States and \$145.00 elsewhere. If a subscription is to be discontinued at expiration, notice to that effect should be sent; otherwise, it will be automatically renewed. For Volume 20, subscriptions and changes of address should be sent to *Florida Tax Review*, University of Florida Levin College of Law, Post Office Box 117627, Gainesville, Florida 32611. Requests for back issues should be sent to William S. Hein & Co., Inc., 1285 Main Street, Buffalo, NY 14209. Please notify *Florida Tax Review* of your changes of address one month in advance.

Beginning with Volume 21, the *Florida Tax Review* will be published by the University of Florida Press on behalf of the Graduate Tax Program of the University of Florida Levin College of Law. For subscription information and queries relating to Volume 21 and subsequent volumes, please contact the Johns Hopkins University Press, P.O. Box 19966, Baltimore, MD 21211; phone 1-800-548-1784; jrnlcirc@press.jhu.edu.

All correspondence of a business nature, including advertising, should be addressed to the University of Florida Press, 15 NW 15<sup>th</sup> St., Gainesville, FL 32603; phone 352-392-1351; http://upress.ufl.edu.

Volume 20

2016

Number 1

#### **EDITOR-IN-CHIEF**

Charlene Luke Professor of Law University of Florida

#### **ASSOCIATE EDITORS**

University of Florida

Yariv Brauner Professor of Law

Karen Burke Richard B. Stephens Eminent Scholar

> Dennis A. Calfee Professor of Law

Patricia E. Dilley Professor Emeritus Michael K. Friel Professor Emeritus

David M. Hudson Professor Emeritus

Lawrence A. Lokken Emeritus Hugh Culverhouse Eminent Scholar

Grayson McCouch Gerald Sohn Professor of Law

Martin J. McMahon, Jr. James J. Freeland Eminent Scholar

### **BOARD OF ADVISORS**

Jennifer Bird-Pollan University of Kentucky

Bradley T. Borden Brooklyn Law School

Deborah A. Geier Cleveland State University Leandra Lederman Indiana University– Bloomington

Omri Marion University of California, Irvine

Gregg D. Polsky University of Georgia James R. Repetti Boston College

Adam Smith

Visiting Assistant Professor

Lee-ford Tritt

Professor of Law

Samuel C. Ullman

Adjunct Professor of Law

Steven J. Willis

Professor of Law

Kerry A. Ryan St. Louis University

Reed Shuldiner University of Pennsylvania

### **GRADUATE STUDENT EDITORS**

Emily Snider Carvalho Brandon C. Gardner Devon Goldberg Jessica E. Griffin William Carroll McDonald Philip Nodhturft, III Benjamin M. Parnell Katheleen Duggan Pfahlert

Volume 20

2016

Number 1

#### **INFORMATION FOR CONTRIBUTORS**

The *Florida Tax Review* is a faculty-edited law review published by the Graduate Tax Program of the University of Florida Levin College of Law.

The *Florida Tax Review* invites the submission of manuscripts addressing issues of tax law and policy. The Florida Tax Review prefers electronic submissions sent via ExpressO (law.bepress.com/expresso); articles may also be e-mailed to FTR@law.ufl.edu as a Microsoft Word document. If a hard copy submission is necessary, please mail your article to Editor-in-Chief, Florida Tax Review, University of Florida Levin College of Law, 309 Village Drive, Gainesville, FL 32611.

Although the *Florida Tax Review* has no minimum or maximum page requirements for submissions, it does have a strong preference for submissions that are 30,000 words or less, including text and footnotes. All citations should follow *The Bluebook Uniform System of Citation* (20th ed.); some modifications will, however, be made by our editors to conform to the *Florida Tax Review Style Manual* (available to contributors on request).

All tax law and policy positions presented are solely those of the authors. The Editors and the University of Florida Levin College of Law do not approve of or adopt such positions merely through the act of publishing the articles in the *Florida Tax Review*.

Volume 20

2016

Number 1

All references and citations to sections in this issue are to sections of the Internal Revenue Code of 1986, as amended, unless otherwise indicated. All references and citations to regulations are to Treasury Regulations promulgated under the Internal Revenue Code of 1986, as amended, unless otherwise indicated.