

# University of Illinois Symposium on Tax Research XI

to be held at the Standard Club in Chicago, Illinois

October 1-2, 2009

*Sponsored by the Deloitte Foundation*

## Thursday, October 1

7:30 – 9:30 Reception

## Friday, October 2

7:00 – 8:00 Continental Breakfast

8:15 – 8:30 Welcome Remarks  
Howard Engle, Deloitte LLP  
Ira Solomon, University of Illinois

8:15 – 9:30 Session I: *Did FIN 48 Arrest the Trend in Multistate Tax Avoidance?*

Moderator: Rick Laux, University of Illinois

Authors: Sanjay Gupta, Michigan State University  
Lillian Mills and Erin Towery, University of Texas at Austin

Discussant: Stephanie Sikes, Duke University

A View from Practice: W. Dean Bruno, Ernst & Young LLP

9:30 – 10:45 Session II: *Watch What I do, Not What I Say: The Unintended Consequences of the Homeland Investment Act*

Moderator: Paul Beck, University of Illinois

Authors: Dhammika Dharmapala, University of Illinois  
C. Fritz Foley, Harvard University and NBER  
Kristin J. Forbes, MIT and NBER

Discussant: Jennifer Blouin, University of Pennsylvania

A View from Practice: Thomas Kinzler, PricewaterhouseCoopers LLP

10:45 – 11:00 Coffee Break

11:00 – 12:15	Session III:	<i>The Effect of FIN 48 on Tax Avoidance and Reporting Behavior</i>
	Moderator:	Thomas Sternburg, University of Illinois
	Authors:	Amy Dunbar, John Phillips, and George Plesko University of Connecticut
	Discussant:	Leslie A. Robinson, Dartmouth College
	A View from Practice:	Will be discussed during the Panel Discussion at 1:45
12:30 – 1:45	Lunch	
1:45 – 3:15	Panel Discussion:	<i>FIN 48 Look Forward Disclosures</i>
	Chair:	Amy Dunbar, University of Connecticut
	Panel Members:	John Marcheschi, Deloitte LLP Richard Sansing, Dartmouth College Allan Sutherland, Illinois Tool Works
3:15 – 3:30	Coffee Break	
3:30 – 4:45	Session IV:	<i>Early Evidence on the Determinants of Unrecognized Tax Benefits</i>
	Moderator:	Petro Lisowsky, University of Illinois
	Authors:	Richard Cazier, Sonja Rego, Xiaoli Tian, and Ryan Wilson, University of Iowa
	Discussant:	Edmund Outslay, Michigan State University
	A View from Practice:	Bernadette Abdow, KPMG LLP
4:45 – 5:15	Synthesis:	Thomas Omer, Texas A&M University
5:15 – 6:30	Closing Reception	
7:00	Maggiano's	516 North Clark St.