

College of Business Research Survey: University of Nevada, Reno

Three [College of Business](#) faculty members have developed a research project to study the effects of the Foreign Account Tax Compliance Act on American citizens living abroad. The project is being conducted in collaboration with the [American Citizens Abroad Global Foundation](#), a nonprofit organization that supports education and research on issues affecting Americans abroad. Although FATCA was enacted in 2010, it became effective for taxpayers in the 2011 tax-filing year, and many of its operational rules for foreign financial institutions' reporting of tax information are now being implemented. FATCA has been debated in the United States and abroad among politicians, businesses and American taxpayers living overseas and/or with ties to other countries. According to the American Citizens Abroad Global Foundation, the intent of FATCA to reduce or eliminate tax evasion is widely supported, but there has been debate in the United States and abroad about the law and about the potential compliance burden it presents on taxpayers and institutions.

"ACAGF is pleased to see academic institutions like the University of Nevada, Reno take interest in canvassing Americans' opinions on U.S. legislation. Cooperating with the University on this important survey topic will help ACAGF further its understanding and knowledge of how FATCA is affecting the community of Americans overseas and help us to better educate Congress on this and other important issues," Charles Bruce, ACAGF Chairman, said. Through the survey, accounting faculty members and researchers Jeff Wong, professor of accounting, Richard Mason, associate professor in accounting, and Sonja Pippin, associate professor in accounting, will evaluate how taxpayers experienced this new law, and will provide information about intended, as well as some unintended, consequences of FATCA.

"The collaboration with the ACAGF provides us with the unique opportunity to finally get data directly from the people affected by the law," Pippin said. "Being able to evaluate the responses from a large group of taxpayers from all around the world will provide us with a much richer picture of FATCA's impact on individual taxpayers and will help us study aspects of the law that cannot be assessed by tax return data alone."

ACAGF, and its sister advocacy organization [American Citizens Abroad, Inc.](#), will promote the survey through their memberships and social media channels.



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