

# Curriculum Vitae

Linmu Li

## **Basic Information:**

Name: Linmu Li

Gender: Male

Date of Birth: August 16, 1969

Field of Specialization: Taxation

Positions: Associate Professor, Deputy Dean of the School of Public Finance and Taxation, Nanjing University of Finance and Economics (NUFE); Consultive Expert for the Research Division of the State Administration of Taxation, P. R. C

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## **Professional Experience:**

- 7/2006— Associate Professor, Deputy Dean of the School of Public Finance and Taxation, NUFE
- 9/2004—7/2006 Research Fellow of Tax Policy, Fujian Provincial Office, the State Administration of Taxation of China
- 8/1995—8/2001 Tax Official, Fujian Provincial Office, the State Administration of Taxation of China
- 8/1992—8/1993 Teacher of English, the 4th Middle School of Zhouning County, Fujian Province

## **Education:**

- 9/2001—9/2004 Xiamen University, Ph.D..
- 9/1993—7/1995 Zhejiang University, M.A.
- 9/1989—7/1992 Three-Year-College, Fujian Teachers University

## **Selected Publications:**

### **1. Journal Articles**

- [1] "On the Design of the Third-Party Information Reporting System in Tax Administration," *Finance & Trade Economics*, 2007(11), 55-59.
- [2] "Tax Compliance Decisions and Administrative Strategy Options in China: A Prospect Theory Perspective," *International Taxation in China*, 2007 (9), 8-13.
- [3] "Tax Incentives for Innovation: An International Comparison and China's Policy Options," *Taxation Research*, 2007 (4), 50-53.

[4] “A Review of the Tax Incentives for Innovation in Taiwan,” *International Taxation in China*, 2006 (10), 50-54.

[5] “Why Is the Total Tax Burden in Fujian Province lower than the Average Level of the Country: An Investigation,” *Taxation Research*, 2006 (2), 54-57.

[6] “A Theoretical Analysis of Tax Compliance Incentives and the Improvement of China’s Tax Compliance Level Assessment System,” *Development Research*, 2005 (9), 16-19.

[7] “A Review of the IRS Audit Selection Process and Its Implications for China,” *Taxation Research*, 2004 (9), 62-65.

[8] “A Review of the International Study of Tax Compliance Costs,” *International Taxation in China*, 2004 (8), 48-54.

[9] “Comments on Tax Amnesties” (with Liping Deng), *Taxation Research*, 2004 (1), 49-54.

[10] “International Tax Amnesties: Theory and Practice” (with Liping Deng), *International Taxation in China*, 2003 (2), 39-42; (3), 42-46.

[11] “Three Misunderstandings about the Disagreements of China’s Tax System with WTO Rules,” *Fujian Taxation*, 2002 (12), 10-13.

[12] “The Impact of Economic Restructuring on Tax Revenue and Tax Reform for Economic Structure Optimization: Evidence from Fujian Province,” *Taxation Research*, 2002 (4), 36-41.

[13] “Resident Status Determinants for Individual Income Tax: Based on an International Comparison,” *International Taxation in China*, 2002 (2), 29-33.

[14] “A Comparative Study of Tax Structures between China and the Major Member Countries of WTO,” *Taxation Research*, 2001 (3), 68-72.

[15] “Tax Policy Options for Promoting Aggregate Demand of China after Asian Financial Crises,” *Taxation Research*, 2000 (1), 22-28.

## 2. Monograph

*Tax Compliance: Theoretical Analyses and Policy Options*, Beijing: China Taxation Press, 2005.

## 3. Book Chapters

[1] *Capital Gains Taxation: Theory and Practice* (co-author), Beijing: China Taxation Press, 2004.

[2] *English-Chinese Vocabulary of Taxation* (co-author), Beijing: Economic Science Press, 2003.

[3] Musgrave, R.A. and P. B. Musgrave. (1989), *Public Finance in Theory and Practice (Chinese Edition)*(co-translator), Beijing: China Press of Finance and Economics, 2003.

## **Honors and Awards:**

First Prize of the Fourth National Tax Research Achievements in China (2003)

First Prize of the Excellent Research Achievements of Fujian Provincial Office, the State Administration of Taxation of China (2000-2005)