

Annual Symposium, 2014
Saïd Business School, Oxford, 24 – 27 June

PROGRAMME

Tuesday 24 June

- 12.30pm – 1.30pm** Registration and Lunch
- Chair: **MICHAEL DEVEREUX** (Oxford University Centre for Business Taxation)
- 1.30pm – 2.15pm** **JOEL SLEMRD** (University of Michigan)
Do the laws of tax incidence hold? Point of collection and the pass-through of state diesel taxes
With Wojciech Kopczuk (Columbia University), Justin Marion (UC Santa Cruz) and Erich Muehlegger (Harvard University)
- Discussant: **STEPHEN BOND** (University of Oxford)
- 2.15pm – 3.00pm** ***OWEN ZIDAR** (University of California, Berkeley)
Who benefits from state corporate tax cuts? A local labor markets approach with heterogeneous firms
With Juan Carlos Suárez Serrato (Stanford University)
- Discussant: **MARTIN SIMMLER** (DIW, Berlin)
- 3.00pm** Coffee
- 3.30pm – 4.15pm** **JING XING** (Oxford University Centre for Business Taxation)
Corporate tax incentives and capital structure: empirical evidence from the UK tax returns
With Michael Devereux and Giorgia Maffini (Oxford University Centre for Business Taxation)
- Discussant: **DHAMMIKA DHARMAPALA** (University of Illinois at Urbana-Champaign)
- 4.15pm – 5.00pm** **JACOB NUSSIM** (Bar-Ilan University)
A theory of tax losses mechanisms
With Avraham Tabbach (Tel Aviv University)
- Discussant: **NORMAN GEMMELL** (Victoria University of Wellington)
- 5.00pm** Viewing of World Cup and refreshments, Common Room
- 7.30pm** Dinner, Nuffield College

Wednesday 25 June

Chair: **JUDITH FREEDMAN** (University of Oxford)

9.00am – 9.45am **DAVID WEISBACH** (University of Chicago)
International capital taxation

Discussant: **ALAN AUERBACH** (University of California, Berkeley)

9.45am – 10.30am **CHRIS SANCHIRICO** (University of Pennsylvania)
As American as Apple Inc.: Tax and ownership nationality

Discussant: **ILAN BENSALOM** (Hebrew University of Jerusalem)

10.30am Coffee

11.00am – 11.45am **JOHANNES BECKER** (University of Muenster)
A negotiation-based model of tax-induced transfer pricing
With Ron Davies (University College Dublin)

Discussant: **MICHAEL STIMMELMAYER** (KOF, ETH Zurich)

11.45am – 12.30pm **MITCHELL KANE** (New York University)
Transfer pricing, integration, and novel intangibles: A consensus approach to
the arm's length standard

Discussant: **JOHN VELLA** (Oxford University Centre for Business Taxation)

12.30pm Lunch

Chair: **DHAMMIKA DHARMAPALA** (University of Illinois at Urbana-Champaign)

3.15pm – 4.00pm **ALFONS WEICHENRIEDER** (Goethe University Frankfurt)
Does exchange of information between tax authorities influence foreign
direct investment into tax havens?
With Julia Braun (WU Vienna University of Economics and Business)

Discussant: **CELINE AZEMAR** (Glasgow University)

4.00pm – 4.45pm ***JEFFREY HOOPES** (Ohio State University)
Real costs of disclosure: Evidence from an exogenous shock to subsidiary
disclosure in the UK
With Jaron Wilde (University of Iowa)

Discussant: **TRAVIS CHOW** (Singapore Management University)

4.45pm – 5.30pm ***DAVID AGRAWAL** (University of Georgia)
The internet as a tax haven? The effect of the internet on tax competition

Discussant: **GIORGIA MAFFINI** (Oxford University Centre for Business Taxation)

6.30pm – 7.30pm Punting
8.00pm Pub dinner

Thursday 26 June

Chair: **DAVID WEISBACH** (University of Chicago)

9.00am – 9.45am **LI LIU** (Oxford University Centre for Business Taxation)
Small business incorporation and investment: The role of corporation tax
With Michael Devereux (Oxford University Centre for Business Taxation)

Discussant: **TIM GOODSPEED** (Hunter College, CUNY)

9.45am – 10.30am ***JOANA NARITOMI** (Harvard University)
Consumers as tax auditors

Discussant: **JON KERR** (Baruch College, CUNY)

10.30am Coffee

11.00am – 11.45am **DANIEL RECK** (University of Michigan)
Reporting what you can't hide: how credit card information reporting affects
small business tax compliance
With Brett Collins (IRS), Jeffrey Hoopes (Ohio State University), Joel Slemrod
(University of Michigan)

Discussant: **MICHELLE HANLON** (MIT)

11.45am – 12.30pm **ALEX RASKOLNIKOV** (Columbia University)
The uneasy case for graduated tax penalties

Discussant: **MIRANDA STEWART** (Melbourne University and ANU)

12.30pm Lunch

Chair: **JOEL SLEMROD** (University of Michigan)

3.15pm – 4.00pm ***MATTHEW SMITH** (OTA, US Treasury)
At a loss: corporate elasticity of income at the zero kink
With Elena Patel (OTA, US Treasury), Nathan Seegert (University of Utah)

Discussant: **TUOMAS KOSONEN** (VATT, Helsinki)

4.00pm – 4.45pm ***ERIC ZWICK** (Harvard University)
Do financial frictions amplify fiscal policy? Evidence from business
investment stimulus

Discussant: **DOMINIKA LANGENMAYR** (University of Munich)

- 4.45pm – 5.30pm** ***MAZHAR WASEEM** (University of Manchester)
Taxes, informality and income shifting: Evidence from a recent Pakistani tax reform
- Discussant: **MIGUEL ALMUNIA** (Warwick University)
- 5.30pm** Viewing of World Cup and refreshments, Common Room
Or
- 5.45pm** Walking tour of Oxford with Oxford Walking Tours
- 7.30pm** Dinner, 4500 Miles from Delhi

Friday 27 June

Chair: **JOHN VELLA** (Oxford University Centre for Business Taxation)

- 9.00am – 9.45am** **DAVID GAMAGE** (University of California, Berkeley)
On double-distortion arguments, distribution policy, and the optimal choice of tax instruments
- Discussant: **JACOB NUSSIM** (Bar-Ilan University)
- 9.45am – 10.30am** **JOERG PAETZOLD** (Salzburg University)
Unwilling, unable or uninformed to cheat? Tax evasion via self-reporting in Austria
With Hannes Winner (Salzburg University)
- Discussant: **NIRUPAMA RAO** (NYU)
- 10.30am** Coffee
- 11.00am – 11.45am** **MARTIN RUF** (University of Tübingen)
Tax avoidance as a driver of mergers and acquisitions
With Thomas Belz (Mannheim University), Leslie Robinson (Dartmouth University) and Christian Steffens (Mannheim University)
- Discussant: **PAUL BAKER** (University of Bath)
- 11.45am – 12.30pm** **ROSANNE ALTSHULER** (Rutgers University)
The spillover effects of outward foreign direct investment on home countries: evidence from the United States
With Jitao Tang (Ernst & Young LLP)
- Discussant: **ESTELLE DAUCHY** (New Economic School, Moscow)

* Eligible for young scholar's prize