



THE ROLE OF FIRMS IN TAX SYSTEMS
Office of Tax Policy Research
Stephen M. Ross School of Business, Rm. R2220
University of Michigan, Ann Arbor, MI

April 17-18, 2009

Organizer: Joel Slemrod

Tentative Agenda, as of 3/30/2009

FRIDAY, APRIL 17

9:15-12:30 Session 1: Optimal Tax Policy with Heterogeneous Firms

Optimal Business Income Tax Enforcement

Saki Bigio and Eduardo Zilberman

Discussant: *Emmanuel Saez*

The Response of Firms to Eligibility Thresholds: Evidence from the Japanese Value-Added Tax

Kazuki Onji

Discussant: *John Mikesell*

Taxes and the Missing Middle: Optimal Tax Remittance with Firm-level Administrative Costs

Dharmika Dharmapala, Joel Slemrod and John D. Wilson

Discussant: *Alan Auerbach*

12:30-1:30 Lunch

1:30-4:45 Session 2: Dimensions of Behavioral Response to Taxes by Multinational Corporations

The Nexus of Corporate Income Taxation and Multinational Activity

Johannes Becker and Clemens Fuest

Discussant: *James Hines*

Headquarters Relocations and International Taxation

Johannes Voget

Discussant: *Harry Grubert*

Optimal Separate Accounting vs. Optimal Formula Apportionment

Thomas A. Gresik

Discussant: *Richard Sansing*

6:00 Dinner

SATURDAY, APRIL 18

8:45-12:00 Session 3: Taxes and the Form of Business Organization

Firm Entry Dynamics and the Taxation of Corporate Profits: Evidence from Europe

Marco da Rin, Marina Di Giacomo, and Alessandro Sembenelli

Discussant: *Bill Gentry*

Incorporation and Taxation: Theory and Firm-Level Evidence

Peter Egger, Christian Keuschnigg, and Hannes Winner

Discussant: Jagadeesh Sivadasan

Income Taxation and Self-Employment: The Impact of Progressivity in Countries with Tax Evasion

Ioana M. Petrescu

Discussant: *Simon Parker*

12:00-1:00 Lunch

1:00-3:15 Session 4: Firms as Withholding Agents

Withholding Taxes in Income Tax Systems

Julian Alworth and Giampaolo Arachi

Discussant: *Joel Slemrod*

Why Can Modern Governments Tax So Much? An Agency Model of Firms as Fiscal Intermediaries

Henrik Kleven

Claus Thustrup Kreiner

Emmanuel Saez

Discussant: *Wojciech Kopczuk*

