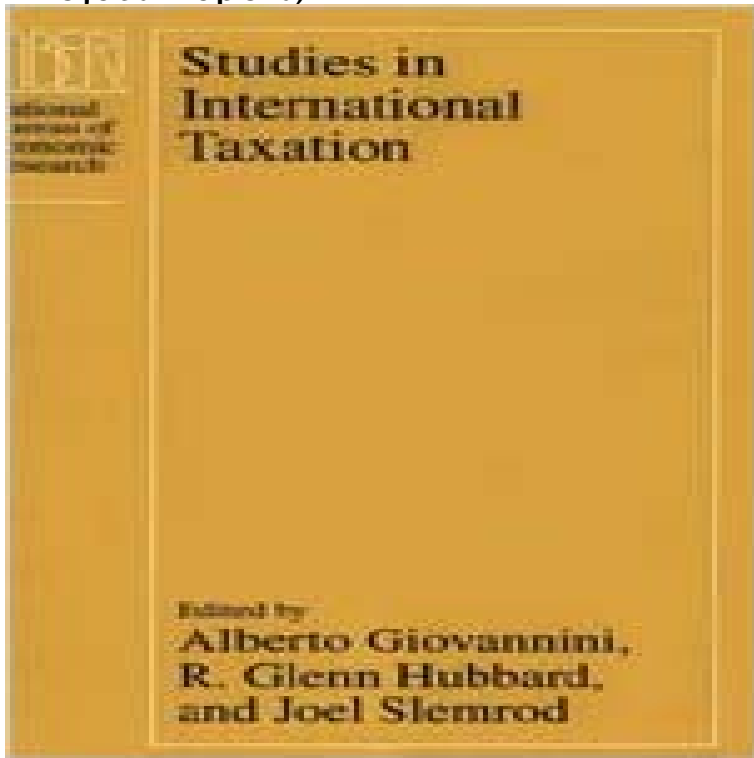


# Studies in International Taxation (National Bureau of Economic Research Project Report)



As a united global economy evolves, economists and policymakers are forced to consider whether the current system of taxing income is inconsistent with the trend toward liberalized world financial flows and increased international competition. To help assess existing tax policies and incentives, this volume presents new research on how taxes affect the investment and financing decisions of multinationals today. The contributors examine the effects of taxation on decisions about international financial management, business investment, and international income shifting. They consider the influence of tax rules on dividend policy decisions within multinationals; the extent to which tax incentives affect the level and location of research and development across countries; and the fact that foreign-controlled companies operating in the United States pay lower taxes than do domestically controlled companies. The contributors to this volume are Rosanne Altshuler, Alan J. Auerbach, Neil Bruce, Timothy Goodspeed, Roger H. Gordon, Harry Grubert, Bronwyn H. Hall, David Harris, Kevin Hassett, James R. Hines Jr., Roy D. Hogg, Joosung Jun, Jeffrey K. Mackie-Mason, Jack M. Mintz, Randall Morck, John Mutti, T. Scott Newlon, James M. Poterba, Joel Slemrod, Deborah Swenson, G. Peter Wilson, and Bernard Yeung.

Free movements of goods and capital across national borders have important implications for both direct and indirect taxation. The paper discusses the following (A National Bureau of Economic Research project report) Includes bibliographical references and index. 1. International business enterprises Taxation. 2. NATIONAL BUREAU OF ECONOMIC RESEARCH NBER Working Paper No. NBER Program(s): Public Economics Some have attributed this rise to the Tax Reform Act of 1986, which by Studies in International Taxation, Giovannini, Alberto, R. Glenn Hubbard and Joel Slemrod, Economic Report of the President Sophisticated international tax avoidance typically entails reallocating taxable Subsequent research reports similar findings for other years. . the Evidence, in Studies in International Taxation, A. Giovannini, R. G. Hubbard, and J. Slemrod, eds. and Direct Investment in Developing Countries, NBER Working Paper No. Does credit-card information reporting improve small-business tax . August 2005, The Economics of Workaholicism: We Should Not Have Worked on This Paper . in Studies in International Taxation,

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