



University of Münster
School of Business & Economics
Institute of Accounting and Taxation

Fördergesellschaft
Unternehmensbesteuerung
Münster gUG

13th EIASM Conference on Current Research in Taxation

Münster, July 10-11, 2023

Keynote Speakers

Jake Thornock, Brigham Young University
Jaron H. Wilde, University of Iowa

Scientific Committee

Allison Koester, Georgetown University
Nathan Goldman, North Carolina State University

Chairpersons

Martin Thomsen, University of Siegen
Christoph Watrin, University of Münster

Conference Venue: **Heeremann'scher Hof**, Königsstr. 47, 48143 Münster.

Monday, July 10, 2023	
9.00 am - 9.05 am	Welcome Address Christoph Watrin, University of Münster
9.05 am - 10.30 am	<i>Keynote Speech</i> Jaron H. Wilde University of Iowa Taxes in a Sustainable World
10.30 am - 11 am	Group Photo & Coffee Break
11 am - 12.20 pm	Session 1 Tax Planning Chair: Christoph Watrin, University of Münster Tax that Fellow Behind the Tree: The Effect of a Heavily Sales Weighted Income Tax Apportionment Factor on Tax Burdens Presenter: Kathleen Boylen, University of Wisconsin-Madison Co-Authors: Stacie O. Kelley, University of Wisconsin-Madison Mary E. Vernon, University of Connecticut Discussant: Sebastian Eichfelder, University of Magdeburg Using Narrative Disclosures to Understand Tax Outcomes Presenter: Paul Demere, University of Georgia Co-Authors: Olga Bogachek, University of Bolzano Antonio de Vito, University of Bologna Francesco Grossetti, Bocconi University Discussant: Harald Amberger, Vienna University of Economics and Business

12.20 pm - 1.30 pm	Lunch Break
1.30 pm - 3.30 pm	<p style="text-align: center;">Session 2 Taxes & Investment Chair: Stacie O. Kelley, University of Wisconsin-Madison</p> <p>How do Business Tax Rates Affect Real Investment? The Role of Depreciation and Firm Characteristics Presenter: Sebastian Eichfelder, University of Magdeburg Co-Authors: Charlotte Bartels, DIW Berlin Jonas Knaisch, University of Magdeburg Carla Pöschel, Free University of Berlin Discussant: Martina Rechbauer, University of Graz</p> <p>Corporate Tax System Complexity and Investment Presenter: Harald Amberger, Vienna University of Economics and Business Co-Authors: John Gallemore, University of North Carolina Jaron Wilde, University of Iowa Discussant: Shane Heitzmann, University of Southern California</p> <p>CFC rules and investment: the role of the ATAD in reducing the tax incentive to invest in low-tax countries Presenter: Martina Rechbauer, University of Graz Co-Authors: Silke Rünger, University of Graz Benedikt Sieghartsleitner, University of Graz Discussant: Nathan Goldman, North Carolina State University</p>
3.30 pm - 4 pm	Coffee Break
4 pm - 6 pm	<p style="text-align: center;">Session 3a Profit Shifting Chair: Sebastian Eichfelder, University of Magdeburg</p> <p>Profit Shifting to Tax Havens: Withholding Tax Impact on Passive Flows from Poland Presenter: Anna Bialek-Jaworska, University of Warsaw Co-Author: Milena Sitkiewicz, Warsaw University of Life Sciences Discussant: Mário Marques, University of Porto</p> <p>The foreign market effect and estimating tax-motivated income shifting Presenter: Scott G. Rane, University of Florida Co-Author: Zero Deng, Oregon State University Discussant: Anna Bialek-Jaworska, University of Warsaw</p> <p>International profit shifting, book-tax differences and economic double taxation: An assessment of the participation exemption regime Presenter: Mário Marques, University of Porto Discussant: Alessandro Gabrielli, University of Pisa</p>

4 pm - 6 pm	<p>Session 3b</p> <p>Taxes & Capital Structures</p> <p>Chair: Nathan Goldman, North Carolina State University</p> <p>U.S. Multinationals' Alternatives to Paying Taxes Presenter: William O'Brien, University of Illinois at Chicago Co-Author: Jeremiah Harris, Kent State University Discussant: Marius Weiß, University of Erlangen-Nürnberg</p> <p>Lender of last resort? Funding needs and tax planning Presenter: Shane Heitzman, University of Southern California Co-Author: Taylor James, University of Southern California Discussant: Paul Demere, University of Georgia</p> <p>Passing the Shareholders' Tax Burden to the Corporation: Evidence from Inheritance and Gift Tax Presenter: Taejin Jung, IE University Co-Author: Hyun Jong Na, Hanyang University Discussant: Max Pflitsch, Technical University of Munich</p>
7.30 pm	<p><i>Dinner</i></p> <p>Deckenbrock's Mimigernaford</p> <p>Bült 23, 48143 Münster</p>

Tuesday, July 11, 2023	
09.00 am - 10.30 am	<p><i>Keynote Speech</i></p> <p>Jake Thornock</p> <p>Brigham Young University</p> <p>Social Forces and Corporate Tax Avoidance</p>
10.30 am - 11 am	Coffee Break
11 am - 12.20 pm	<p>Session 4</p> <p>Book tax conformity</p> <p>Chair: Till Muenster, University of Münster</p> <p>The Relationship between Conforming and Nonconforming Tax Avoidance – Empirical Evidence based on Tax Audit Data Presenter: Julian Bock, Leibniz University Hannover Co-Authors: Kay Blaufus, Leibniz University Hannover Benjamin Peuthert, Berlin Revenue Agency Discussant: Scott G. Rane, University of Florida</p> <p>Investor Perceptions of the Book Minimum Tax Presenter: Max Pflitsch, Technical University of Munich Co-Authors: Fabio B. Gaertner, University of Wisconsin-Madison Jeffrey L. Hoopes, University of North Carolina at Chapel Hill Stacie O. Kelley, University of Wisconsin-Madison Discussant: Julian Bock, Leibniz University Hannover</p>

12.20 pm - 1.30 pm	Lunch Break
1.30 pm - 3.30 pm	<p style="text-align: center;">Session 5 Tax effects</p> <p style="text-align: center;">Chair: Harald Amberger, Vienna University of Economics and Business</p> <p>The Impact of Environmental Taxation on Innovation: Evidence from Canada Presenter: Ilias Matterne, Ghent University Co-Authors: Annelies Roggeman, Ghent University Isabelle Verleyen, Ghent University Discussant: Stacie O. Kelley, University of Wisconsin-Madison</p> <p>Incentive effects of tax transparency: does country-by-country reporting call for arbitration? Presenter: Rainer Niemann, University of Graz Co-Authors: Jan Thomas Martini, University of Bielefeld Dirk Simons, University of Mannheim Dennis Voeller, Toulouse Business School Discussant: Matthew Pierson, University of Pennsylvania</p> <p>Tax losses and emergence from bankruptcy Presenter: Alessandro Gabrielli, University of Pisa Co-Author: Giulio Greco, University of Pisa Discussant: William O'Brien, University of Illinois at Chicago</p>
3.30 pm - 4 pm	Coffee Break
4 pm - 5.20 pm	<p style="text-align: center;">Session 6 Tax avoidance</p> <p style="text-align: center;">Chair: Mário Marques, University of Porto</p> <p>Does public tax sustainability disclosure deter corporate tax avoidance? Evidence from GRI 207 reporting Presenter: Marius Weiß, University of Erlangen-Nuremberg Co-Authors: Inga Hardeck, University of Regensburg Frank Hechtner, University of Erlangen-Nuremberg Andreas Seebeck, Constructor University Bremen Discussant: Till Muenster, University of Münster</p> <p>Art in the Age of Tax-Avoidance Presenter: Matthew Pierson, University of Pennsylvania Discussant: Rainer Niemann, University of Graz</p>
5.20 pm - 5.30 pm	Farewell Address Christoph Watrin, University of Siegen

Time Allocation for Conference Presentations:

Presentation: 20 minutes

Discussant: 10 minutes

Q&A: 10 minutes

For organizational questions, please contact taxsymposium@wiwi.uni-muenster.de or Till Muenster (till.muenster@wiwi.uni-muenster.de).

Photos will be taken during the conference. If you do not agree with this, please send a short message to taxsymposium@wiwi.uni-muenster.de.