

**7th Conference on Current Research in Taxation**

Vienna, Austria, July 10 - July 11 2017

**Chairpersons**Eva Eberhartinger, Vienna University of Economics and Business  
Leslie A. Robinson, Dartmouth College  
Terry Shevlin, University of California – Irvine  
Christoph Watrin, University of Münster

**Scientific Committee**Shane Heitzman, University of Southern California  
Petya Platikanova, ESADE Business School

**Keynote Speaker**Petro Lisowsky, University of Illinois  
Sonja Olhoft Rego, Indiana University

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| **Monday, July 10, 2017** | |
| Congress Venue:  TC Teaching Center, Vienna University of Economics and Business (Wirtschaftsuniversität), Welthandelsplatz 1, A-1020 Vienna | |
| 09.00 am - 09.05 am | Welcome Adress  Christoph Watrin, University of Münster |
| 09.05 am – 10.20 am | Keynote Speech:  **What Do Investors Understand about Taxes and Tax Avoidance?**  Sonja Olhoft Rego, Indiana University |
| 10.20 am -  10.45 am | Coffee Break |
| 10.45 am -  12.45 pm | Session 1 (Room: TC.5.01)  **Effective Tax Rates**  Chair: Eva Eberhartinger, Vienna University of Economics and Business  **Mind the Gap: The Determinants and Implications of Differences between Corporate Tax Expense and Tax Paid**  Presenter: Terry Shevlin, University of California  Co-Authors: Novia Chen, University of Houston  Allison Koester, Georgetown University Washington  Discussant: Kenneth Klassen, University of Waterloo  **The Decreasing Trend in Cash Effective Tax Rates**  Presenter: Alexander Edwards, University of Toronto  Co-Authors: Adrian Kubata, University of Münster  Terry Shevlin, University of California  Discussant: Martin Jacob, WHU Vallendar  **The Smoothing and Informativeness of GAAP Effective Tax Rates**  Presenter: Paul Demeré, University of Georgia  Co-Authors: Petro Lisowsky, University of Illinois at Urbana-Champaign  Laura Yue Li, University of Illinois at Urbana-Champaign  R. William Snyder, University of Illinois at Urbana-Champaign  Discussant: Christina Lewellen, North Carolina State University |
| 12.45 pm - 2.15 pm | Lunch Break |
| 2.15 pm - 4.15 pm | Session 2 (Room: TC.5.01)  **Tax Avoidance I**  Chair: Petya Platikanova, ESADE Barcelona  **Investor Response to Tax Related SEC Comment Letters**  Presenter: Karen Pinto, University of Waterloo  Co-Authors: Alexander Edwards, University of Toronto  Kenneth Klassen, University of Waterloo  Discussant: Shane Heitzman, University of Southern California  **Public Tax-Return Disclosure**  Presenter: Leslie Robinson, Tuck School of Business at Dartmouth  Co-Authors: Jeffrey Hoopes, University of North Carolina at Chapel Hill  Joel Slemrod, University of Michigan  Discussant: Brian Williams, Indiana University  **Tax Incidence and Tax Avoidance**  Presenter: Martin Jacob, WHU Vallendar  Co-Author: Maximilian Müller, WHU Vallendar  Discussant: Leslie Robinson, Tuck School of Business at Dartmouth |
| 4.15 pm - 4.45 pm | Coffee Break |
| 4.45 pm - 6.45 pm | Session 3a (Room: TC.5.01)  **Multinationals**  Chair: Johannes Voget, University of Mannheim and ZEW  **The Value of International Income-Shifting Opportunities to U.S. Multinational Firms**  Presenter: Jeffrey Gramlich, Washington State University  Co-Author: Paul Demeré, University of Georgia  Discussant: Kathleen Andries, WHU Vallendar  **Lobbying on the BEPS Project? Assessing the Relevance of Different Interest Groups**  Presenter: Christina Elschner, European University Viadrina and ZEW  Co-Authors: Inga Hardeck, European University Viadrina  Marcel Max, European University Viadrina  Discussant: Eva Eberhartinger, Vienna University of Economics and Business  **Taxation of Foreign Earnings and the Competitiveness of Multinationals: Evidence from the UK**  Presenter: Inga Bethmann, WHU Vallendar  Co-Author: Martin Simmler, DIW Berlin and Oxford University  Discussant: Fabio Gaertner, University of Wisconsin-Madison |
| 4.45 pm - 6.45 pm | Session 3b (Room: TC.5.04)  **Corporate Finance**  Chair: Maximilian Todtenhaupt, University of Mannheim and ZEW  **Tax Uncertainty and Dividend Payouts**  Presenter: Harald Amberger, Vienna University of Economics and Business  Discussant: Caren Sureth-Sloane, University of Paderborn  **Lenders’ Discipline and Tax Avoidance**  Presenter: Antonio De Vito, WHU Vallendar  Co-Authors: Anna Alexander, WHU Vallendar  Magdalena Pisa, WHU Vallendar  Discussant: Maximilian Todtenhaupt, University of Mannheim and ZEW  **Economic Effects of the Introduction of an Allowance for Equity Increases**  Presenter: Silke Rünger, University of Graz  Co-Author: Matthias Petutschnig, WU Vienna University of Economics and Business  Discussant: Marcel Olbert, University of Mannheim |
| 4.45 pm - 6.45 pm | Session 3c (Room: TC.5.12)  **Tax Research in Brazil**  Chair: Adrian Kubata, University of Münster  **State Value-Added Tax Collection Efficiency in Brazil**  Presenter: Otavio Gomes Cabello, University of Campinas  Co-Authors: Luiz Eduardo Gaio, University of Campinas  Amaury Jose Rezende, University of São Paulo  Discussant: Milda Tylaite, Stockholm School of Economics  **Maximization of the Expected Utility, Tax Avoidance, and Corporate Governance**  Presenter: Alexandre Jose Negrini de Mattos, University of São Paulo  Co-Author: Amaury Jose Rezende, University of São Paulo  Discussant: Benjamin Osswald, Vienna University of Economics and Business  **The Influence of Organizational Life Cycle in Tax Planning**  Presenter: Jose Marcos Da Silva, University of São Paulo  Co-Author: Amaury Jose Rezende, University of São Paulo  Discussant: Falko Weiß, University of Münster |
| 8.00 pm | Dinner Buffet at the Vinothek Augustiner Keller, Augustiner Straße 1, A-1010 Vienna |

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| **Tuesday, July 11, 2017** | |
| Congress Venue:  TC Teaching Center, Vienna University of Economics and Business (Wirtschaftsuniversität), Welthandelsplatz 1, A-1020 Vienna | |
| 9.00 am -  10.15 am | Keynote Speech:  **The Changing Role of Institutions in Shaping Corporate Income Tax Reporting.**  Petro Lisowsky, University of Illinois |
| 10.15 am -  10.45 am | Coffee Break |
| 10.45 am -  12.45 pm | Session 4 (Room: TC.5.01)  **Loss Firms**  Chair: Leslie Robinson, Tuck School of Business at Dartmouth  **An Examination of the Tax Outcomes of Loss Firms**  Presenter: Christina Lewellen, North Carolina State University  Co-Authors: Scott Dyreng, Duke University  Bradley Lindsey, North Carolina State University  Discussant: Adrian Kubata, University of Münster  **Tax Losses and the Valuation of Cash**  Presenter: Shane Heitzman, University of Southern California  Co-Author: Rebecca Lester, Stanford Graduate School of Business  Discussant: Alexander Edwards, University of Toronto  **Predicting Earnings and Cash Flows: The Information Content of Losses and Tax Loss Carryforwards**  Presenter: Sebastian Eichfelder, University of Magdeburg  Co-Authors: Sandra Dreher, University of Magdeburg  Felix Noth, IWH Halle  Discussant: Paul Demeré, University of Georgia |
| 12.45 pm -  2.15 pm | Lunch Break |
| 2.15 pm-  3.35 pm | Session 5 (Room: TC.5.01)  **Tax Avoidance II**  Chair: Shane Heitzman, University of Southern California  **Use of Increased Operating Cash Flow by Firms that Avoid Taxes**  Presenter: Brian Williams, Indiana University  Co-Authors: David Guenther, University of Oregon  Kenneth Njoroge, College of William and Mary Williamsburg  Discussant: Johannes Voget, University of Mannheim and ZEW  **Corporate Tax Holidays**  Presenter: Jeffrey Hoopes, University of North Carolina at Chapel Hill  Co-Author: Travis Chow, Singapore Management University  Edward Maydew, University of North Carolina at Chapel Hill  Discussant: Karen Pinto, University of Waterloo |
| 3.35 pm -  4.00 pm | Coffee Break |
| 4.00 pm -  6.00 pm | Session 6a (Room: TC.5.01)  **International Taxation and IP Boxes**  Chair: Paul Demeré, University of Georgia  **International Taxation and Productivity Effects of M&A’s**  Presenter: Johannes Voget, University of Mannheim and ZEW  Co-Author: Maximilian Todtenhaupt, University of Mannheim and ZEW  Discussant: Jeffrey Gramlich, Washington State University  **Spillover from the Haven: Cross-border Externalities of Patent Box Regimes within Multinational Firms**  Presenter: Maximilian Todtenhaupt, University of Mannheim and ZEW  Co-Author: Thomas Schwab, University of Mannheim, WU Vienna and ZEW  Discussant: Kathleen Andries, WHU Vallendar  **The Effect of IP Boxes on Innovative Activity & the Types of Firms that Respond to IP Boxes**  Presenter: Benjamin Osswald, Vienna University of Economics and Business  Co-Author: Tobias Bornemann, Vienna University of Economics and Business  Stacie Laplante, University of Wisconsin - Madison  Discussant: Silke Rünger, University of Graz |
| 4.00 pm -  6.00 pm | Session 6b (Room: TC.5.15)  **Corporate Managers, Owner-Managers and Risky Investments**  Chair: Harald Amberger, Vienna University of Economics and Business  **Tax Loss Offset Restrictions and Biased Perception of Risky Investments: A Prospect Theoretical Analysis**  Presenter: Caren Sureth-Sloane, University of Paderborn  Co-Author: Annika Mehrmann, University of Paderborn  Discussant: Christina Elschner, European University Viadrina and ZEW  **Transfer Pricing and the Decision Authority of the Tax Function in Multinational Companies**  Presenter: Marcel Olbert, University of Mannheim  Co-Authors: Sven-Eric Bärsch, Flick Gocke Schaumburg  Jost Heckemeyer, Leibniz University Hannover and ZEW Mannheim  Discussant: Sebastian Eichfelder, Otto-von-Guericke-Universität Magdeburg  **CFO Power and Corporate Tax Outcomes**  Presenter: Milda Tylaite, Stockholm School of Economics  Discussant: Martina Rechbauer, University of Graz |
| 6.00 pm -  6.15 pm | Farewell Address  Christoph Watrin |
| 8.00 pm | Meeting Point: “Beer garden” Bierhof, Haarhof 3, A-1010 Wien |

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| **Time Allocation:**  Presentation: 20 minutes  Discussant: 10 minutes  Q&A: 10 minutes |
| **Congress Venue:**  WU Vienna University of Economics and Business  Welthandelsplatz 1  A-1020 Vienna  **Hotels:**  Courtyard Marriott Wien Messe\*\*\*\* (walking distance to University of Economics and Business)  Trabrennstraße 4  A-1020 Vienna  Austria Trend Hotel Messe Wien\*\*\*  Messestraße 2  A-1020 Wien  Hotel Wien-Prater Motel One\*\*\*  Ausstellungsstraße 40  A-1020 Wien |