



## Taxation of Multinational Corporations

By Jennifer L. Blouin

Now Publishers Inc, United States, 2012. Paperback. Book Condition: New. 229 x 155 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*.Multinational taxation is an area of research that encompasses academics in accounting, finance and economics. In particular, researchers are interested in determining whether taxation alters where multinational corporations (MNCs) operate their businesses. A review of the literature on foreign direct investment provides clear support for taxes influencing MNCs location decisions. In addition, MNCs appear to organize themselves in a manner to increase the amount of their profits invested in relatively lightly taxed jurisdictions. By altering the location and the character of income across jurisdictions, MNCs are able to reduce their tax burdens. The natural extension of these lines of research, then, is determining the welfare consequences of MNCs sensitivity to taxation. Taxation of Multinational Corporations aggregates the large body of international tax literature succinctly in one location. Very little of what is incorporated in this piece is novel. Rather, it borrows heavily from those researchers who have focused their careers on understanding taxation in the multinational context. Unfortunately, because much of the research in this area is dominated by work involving U.S. data, the review is...



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