

# *The Taxation of Multinational Corporations*

---

Introduction .....	1
United States Interest-Allocation Rules: Effects and Policy .....	
..... <i>Rosanne Altshuler and Jack M. Mintz</i>	3
The Compliance Cost of Taxing Foreign-Source Income: Its Magnitude, Determinants, and Policy Implications .....	
..... <i>Marsha Blumenthal and Joel B. Slemrod</i>	33
Corporate Domicile and Average Effective Tax Rates: The Cases of Canada, Japan, the United Kingdom, and the United States .....	
..... <i>Julie H. Collins and Douglas A. Shackelford</i>	51
The Impact of Tax on Foreign Direct Investment: Empirical Evidence and the Implications for Tax Integration Schemes .....	
..... <i>Michael P. Devereux and Harold Freeman</i>	81
What Do We Know About the Impact of Offshore Investment on the U.S. Economy? .....	
..... <i>Edward E. Leamer</i>	103
Free Trade Taxation and Protectionist Taxation .....	<i>Joel B. Slemrod</i> 133
Index .....	153

---