Formulary Apportionment Workshop 25-26th April 2019 for Invited Speakers

Center for Interuniversity Research and Analysis of Organizations (CIRANO)
Montréal, Québec (Canada)

Thursday April 25th

12:45-13:00 Welcome remarks Rick Krever, François Vaillancourt (CIRANO)

13:00-14:30 Session 1
Chair: Michael Smart

History and theory of formula apportionment
Rick Krever (University of Western Australia) and Peter Mellor (Monash University)

International Tax Sharing: Can the Dream become Reality?
Richard Bird (University of Toronto) and Jack Mintz (University of Calgary)

15:00 -16:30 Session 2
Chair: Rick Krever

Formulating the international tax debate: where does formulary apportionment fit?
Ita Grinberg (Georgetown University)

Unilateral or multilateral adoption
Cliff Fleming (Brigham Young University), Bob Peroni (University of Texas) and Stephen Shay (Harvard Law School)
**Friday April 26th**

**9:00 -10:30    Session 3**
Chair: Richard Bird

**Can formula apportionment be adopted for one sector only?**
Kerrie Sadiq (Queensland University of Technology)

**Arm's length and formula apportionment**
Yariv Brauner (University of Florida)

**11:00-12:30    Session 4**
Chair: Kerrie Sadiq

**Canadian formula apportionment experience: lessons for international formula apportionment**
Michael Smart (University of Toronto) and François Vaillancourt (Université de Montréal)

**EU formula apportionment**
Joann Weiner (George Washington University)

**13:30-15:00    Session 5**
Chair: François Vaillancourt

**The Application of Formulary Apportionment to Related Entities: Lessons from the US Experience**
Walter Hellerstein (University of Georgia)

**Value creation and the allocation of profits**
John Vella (Oxford University) (with contribution by Michael Devereux, Oxford University)

**15h-15h15    Closing remarks**
Rick Krever