

# The U.S. Response to OECD-BEPS and the EU State Aid Cases

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# U.S. Views Re. OECD-BEPS & State Aid

The 2 warring sides: “anti-tax” and “anti-tax avoidance.”

The range of views on OECD-BEPS.

The range of views on the EU state aid cases.

The influence of fiscal self-interest and group identity.

# Possible U.S. Responses to OECD-BEPS & State Aid

The 2016 election and our “weak presidential system.”

The case where Clinton wins.

The case where Trump wins & governs like a conventional  
(for 2016) Republican.

The case where Trump wins & continues to act ...  
distinctively.

# An optimistic longer-term perspective

Possible long-term U.S. upside from the EU state aid cases.

Addressing base erosion re. inbound investment by non-resident companies.