

Alumni of the Max Planck Institute for Tax Law and Public Finance
Inaugural Annual Meeting

Date: November 12/13, 2011

Location: Max Planck Institute, Marstallplatz 1, 80539 Munich, Room E 10

Saturday, November 12, 2011

- 11.30 h Constituent meeting of alumni association
- 12.30 h Lunch: Restaurant Eisbach, Marstallplatz 3
- 14.00 h Welcome and state of the institute address by Prof. Schön
- 14.30 h Presentation I by Tobias Beuchert and Arne Friese
Profit and loss absorption agreements and tax consolidation
- *Practical objectives for profit and loss absorption agreements*
- *Rationale for nexus between corporate and tax law*
- *Requirements for a nondiscriminatory design*
- 15.15 h Comments on presentation I by Christine Osterloh-Konrad and Prof. Schön and open discussion
- 16.00 h Coffee break
- 16.30 h Presentation II by Simon Link and Christina Palmes
Critique of the recent German reform of capitalization requirements
- *Special focus on practical problems in cash pool settings*
- 17.15 h Comments on presentation II by Alexander Hellgardt and Prof. Schön and open discussion

18.00 h Reception

18.45 h Tour through institute's premises in Marstallstraße 8

19.00 h Break

20:30 h Dinner: Restaurant La Stanza, St.-Anna-Straße 13

Sunday, November 13, 2011

11.00 h Guided tour through Museum Brandhorst, Theresienstraße 35a

12.45 h Lunch: Restaurant Hunsinger, Barer Straße 29 (Neue Pinakothek building)

14.30 h Farewell