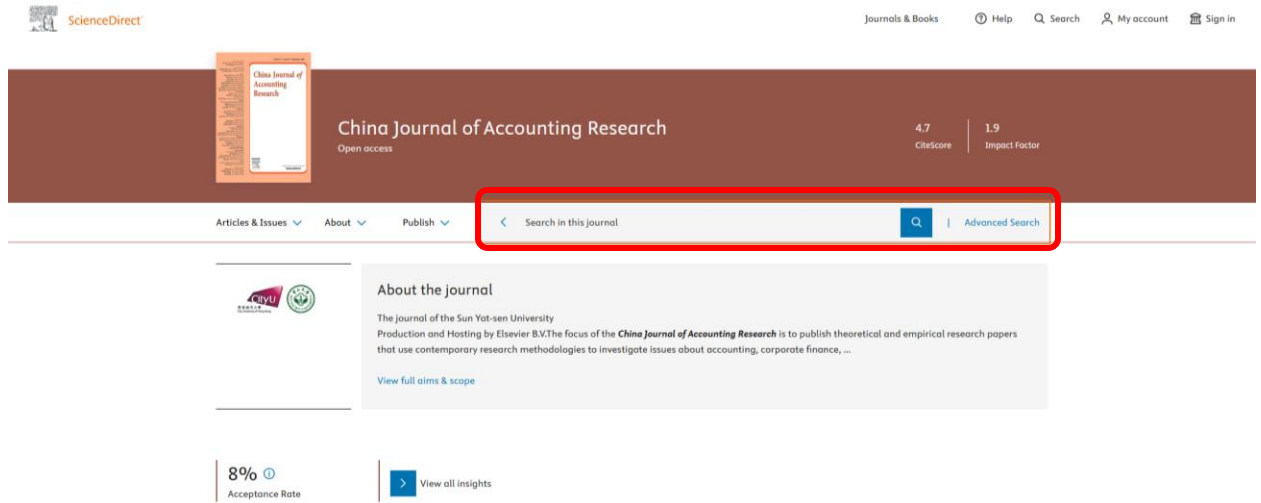


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Bill B. Francis, Ning Ren, Qiang Wu

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China Journal of Accounting Research
Volume 10, Issue 2, June 2017, Pages 97-104

Banking deregulation and corporate tax avoidance

Bill B. Francis ^a, Ning Ren ^b, Qiang Wu ^a

4. Empirical results
5. Subsample tests
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Abstract

We investigate whether tax avoidance substitutes for external financing. We exploit interstate banking deregulation as a quasi-external shock to examine whether firms engage in less tax avoidance after banking deregulation, because of cheaper and easier access to credit from banks. We find no empirical evidence to support this substitutive relation, even for firms with higher financial constraints or firms with higher external financing dependence.

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Banking deregulation and corporate tax avoidance

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ABSTRACT
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Keywords:
Tax avoidance
Interstate banking deregulation
External financing

1. Introduction

This study examines the substitutive relation between corporate tax avoidance and firms' use of debt. Corporate tax avoidance activities can increase a firm's tax savings, and consequently decrease its reliance on external funding such as debt. The substitution between debt tax shields and non-debt tax shields is modeled theoretically (DeAngelo and Masulis, 1980). However, empirical evidence on this issue is very mixed. Using a sample of 44 tax shelter firms, Graham and Tucker (2006) find empirical evidence that is consistent with the substitutive relation between these two. However, Edwards et al. (2013) find that only firms facing financial constraints exhibit a higher level of tax avoidance. Further, Bradley et al. (1984) find that non-debt tax shields and leverage are positively related, casting doubt on the existence of a significant avoidance-debt substitution effect.

A major challenge in determining the empirical relation between tax avoidance and the use of debt is that both are endogenous in nature (Graham and Tucker, 2006). We alleviate this concern by exploiting the stag-