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and answer questions raised by theoretical analysis. 2. UTILITY MAPPING OF PREFERENCES Utility function: A utility function is some mathematical function translating consumption into utility:  $U = u(X_1, X_2, X_3, \dots)$  where  $X_1, X_2, X_3, \dots$  and so on are the quantity of goods 1, 2, 3, ... consumed by the individual Example with two goods:  $u(X_1, X_2) = p X_1 X_2$  with  $X_1$  number of movies,  $X_2$  number of music songs ...

Theoretical Tools of Public Finance (Chapter 2 in Gruber 's ...  
TAX INCIDENCE  $dp/dt = -D/S - D$  When do consumers bear the entire burden of the tax? ( $dp/dt = 0$  and  $dq/dt = 1$ )  $D = 0$  [inelastic demand] (e.g. short-run demand for gasoline inelastic (need to drive to work))  $2) S = \infty$  [perfectly elastic supply] (e.g.: perfectly competitive industry) When do producers bear the entire burden of the tax?

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