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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  $X_1$  num-ber of movies,  $X_2$  number of music songs ...

Theoretical Tools of Public Finance (Chapter 2 in Gruber's ...  
TAX INCIDENCE  $\frac{dp}{dt} = \frac{D}{S} \frac{D}{D}$  When do consumers bear the entire burden of the tax? ( $\frac{dp}{dt} = 0$  and  $\frac{dq}{dt} = 1$ ) 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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