

# **DHAMMIKA DHARMAPALA**

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Julius Kreeger Professor, University of Chicago Law School, 1111 E. 60<sup>th</sup> St., Chicago IL 60637, USA

## **OTHER POSITIONS:**

International Research Fellow, Oxford University Centre for Business Taxation, 2008-

Fellow, CESifo Research Network (Center for Economic Studies and Ifo Institute, Munich), 2011-

Co-Editor, *Journal of Law and Economics*, 2016-

## **EDUCATION:**

**Ph.D:** Department of Economics, University of California at Berkeley  
(Primary Advisor: Alan J. Auerbach; Other references: Robert D. Cooter, Daniel L. Rubinfeld)

**Undergraduate Studies:** University of Western Australia (M.Ec., B.Ec. with First-Class Honours)

## **PAST POSITIONS:**

Visiting Scholar, Fiscal Affairs Department, International Monetary Fund, March 2017

Professor of Law and Professor of Finance (by courtesy), University of Illinois at Urbana-Champaign,  
2009-2014

Walter Schaefer Visiting Professor, University of Chicago Law School, Winter/Spring 2014

Visiting Professor, Northwestern University School of Law, Fall 2013

Visiting Scholar, Center for Economic Studies, Ludwig-Maximilians University, Munich, Summer  
2011

Faculty Associate, Center for Business and Public Policy, University of Illinois at Urbana-Champaign,  
2009-2014

Faculty Affiliate, Institute of Government and Public Affairs, University of Illinois, 2010-2014

Associate Professor of Economics (with tenure), University of Connecticut, 2008-2009

Assistant Professor of Economics, University of Connecticut, 2002-2008

Visiting Scholar, Oxford University Centre for Business Taxation, Summer 2008

Visiting Assistant Professor of Business Economics and Public Policy, University of Michigan, 2006-  
2007

Visiting Assistant Professor of Economics, University of Michigan, Winter 2006

Research Fellow, Research School of Social Sciences, Australian National University, 2001-2002

John M. Olin Visiting Fellow in Law and Economics, Georgetown University Law Center, 2000-2001

Postdoctoral Fellow, Center for Basic Research in the Social Sciences (CBRSS; now the Institute for Quantitative Social Science), Harvard University, 1999-2000

## **PUBLICATIONS:**

### ***Books:***

*The Economics of Tax Avoidance and Evasion*, International Library of Critical Writings in Economics, Edward Elgar Publishing: Cheltenham, UK, 2017.

### ***Journal Articles:***

“Cross-Border Tax Evasion under a Unilateral FATCA Regime”  
*Journal of Public Economics*, Vol. 141, 2016, pp. 29-37.

“‘Pay-it-Forward’ and Higher Education Subsidies: A Median Voter Model” (with Jennifer Delaney)  
*Contemporary Economic Policy*, forthcoming.

“Punitive Police? Agency Costs, Law Enforcement and Criminal Procedure” (with Nuno Garoupa and Richard H. McAdams)  
*Journal of Legal Studies*, Vol. 45, 2016, pp. 105-141.

“The Costs and Benefits of Mandatory Securities Regulation: Evidence from Market Reactions to the JOBS Act of 2012” (with Vikramaditya S. Khanna)  
*Journal of Law, Finance & Accounting*, Vol. 1, 2016: No. 1, pp 139-186.  
<http://dx.doi.org/10.1561/108.000000004>  
Featured in the Harvard Law School Forum on Corporate Governance and Financial Regulation: <http://blogs.law.harvard.edu/corpgov/tag/dharmika-dharmapala/>

“Introduction to the Special Issue on Taxation in a Global Economy” (with Panu Poutvaara)  
*International Tax and Public Finance*, Vol. 23, 2016, pp. 603-606.

“The Treatment of Interest Deductions in a Multijurisdictional World” (with Mihir Desai)  
*National Tax Journal*, Vol. 68, 2015, pp. 653-680.

“The Law of Police” (with Richard H. McAdams and Nuno Garoupa)  
*82 University of Chicago Law Review* 135 (2015).

“What Do We Know About Base Erosion and Profit Shifting? A Review of the Empirical Literature”  
*Fiscal Studies*, Vol. 35, 2014, pp. 421-448.

“Base Erosion and Profit Shifting: A Simple Conceptual Framework”

*CESifo DICE Report – Journal for Institutional Comparisons*, Vol. 12, Issue 4 (December), 2014, pp. 8-14.

“Corporate Governance, Enforcement and Firm Value: Evidence from India” (with Vikramaditya S. Khanna)

*Journal of Law, Economics, & Organization*, Vol. 29, 2013, pp. 1056-1084.

Featured in the Harvard Law School Forum on Corporate Governance and Financial Regulation: <https://corpgov.law.harvard.edu/2008/10/24/corporate-governance-enforcement-and-firm-value-evidence-from-india/>

“Earnings Shocks and Tax-Motivated Income-Shifting: Evidence from European Multinationals” (with Nadine Riedel)

*Journal of Public Economics*, Vol. 97, 2013, pp. 95-107.

Reprinted in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, Chapter 33.

“Editorial Note” [to Special Issue on “Corporate Taxes and Corporate Governance”] (with Alfons Weichenrieder)

*Finanzarchiv/Public Finance Analysis*, Vol. 68, 2012, pp. i-ii.

“Dividend Taxes and International Portfolio Choice” (with Mihir A. Desai)

*Review of Economics and Statistics*, Vol. 93, 2011, pp. 266-284.

Featured in the *NBER Digest*, June/July 2008.

“Watch What I Do, Not What I Say: The Unintended Consequences of the Homeland Investment Act” (with C. Fritz Foley and Kristin J. Forbes)

*Journal of Finance*, Vol. 66, 2011, pp. 753-787.

Featured in various media outlets, including the *New York Times*, the *Washington Post*, *The Economist*, *Bloomberg Businessweek*, and the *Boston Globe* (see media mentions of research)

Reprinted in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, Chapter 41.

“Tax Policy and the ‘Missing Middle’: Optimal Tax Remittance with Firm-Level Administrative Costs” (with Joel Slemrod and John D. Wilson)

*Journal of Public Economics*, Vol. 95, 2011, pp. 1036-1047.

Reprinted in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, Chapter 14.

“Do Strong Fences Make Strong Neighbors?” (with Mihir A. Desai)

*National Tax Journal*, Vol. 63, 2010, pp. 723-740.

“Legislatures, Judges, and Parole Boards: The Allocation of Discretion under Determinate Sentencing” (with Nuno Garoupa and Joanna M. Shepherd)

62 *Florida Law Review* 1037 (2010).

“Which Countries Become Tax Havens?” (with James R. Hines, Jr.)

*Journal of Public Economics*, Vol. 93, 2009, pp. 1058-1068.

Featured in *Die Zeit* (see media mentions of research)

Reprinted in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, Chapter 43.

- “Corporate Tax Avoidance and Firm Value” (with Mihir A. Desai)  
*Review of Economics and Statistics*, Vol. 91, 2009, pp. 537-546.  
Reprinted in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, Chapter 29.
- “Taxes, Institutions, and Foreign Diversification Opportunities” (with Mihir A. Desai)  
*Journal of Public Economics*, Vol. 93, 2009, pp. 703-714.
- “Belief in a Just World, Blaming the Victim, and Hate Crime Statutes” (with Nuno Garoupa and Richard H. McAdams)  
*Review of Law and Economics*, Vol. 5, Issue 1, 2009, Article 14.
- “Earnings Management, Corporate Tax Shelters, and Book-Tax Alignment” (with Mihir A. Desai)  
*National Tax Journal*, Vol. 62, 2009, pp. 169-186.
- “Taxing the Bandit Kings” (with Mihir A. Desai)  
118 *Yale Law Journal Pocket Part* 98 (2008).  
Reprinted in Leonard Schneidman (ed.) *Sovereign Wealth Funds: A Legal, Tax and Economic Perspective*, Practising Law Institute, New York, NY, 2010, pp. 277-283.
- “What Problems and Opportunities are Created by Tax Havens?”  
*Oxford Review of Economic Policy*, Vol. 24, 2008, pp. 661-679.
- “Hate Crime: A Behavioural Economic Analysis” (with Nuno Garoupa and Richard H. McAdams)  
*Kritische Vierteljahresschrift für Gesetzgebung und Rechtswissenschaft*, Vol. 90, No. 1-2, 2007, pp. 118-129.
- “Dividends and Tax Policy in the Long Run: Discussion”  
2007 *University of Illinois Law Forum* 1 (2007).
- “Corporate Tax Avoidance and High Powered Incentives” (with Mihir A. Desai)  
*Journal of Financial Economics*, Vol. 79, 2006, pp. 145-179.  
Reprinted in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, Chapter 28.
- “The Congressional Budget Process, Aggregate Spending, and Statutory Budget Rules”  
*Journal of Public Economics*, Vol. 90, 2006, pp. 119-141.
- “CSR and Taxation: The Missing Link” (with Mihir A. Desai)  
*Leading Perspectives (Business for Social Responsibility)*, Winter 2006, pp. 4-5.
- “Words that Kill? An Economic Model of the Influence of Speech on Behavior (with Particular Reference to Hate Speech)” (with Richard H. McAdams)  
*Journal of Legal Studies*, Vol. 34, 2005, pp. 93-136.  
Featured in *Media Matters for America* - see media mentions of research.

- “Bilateral Accidents with Intrinsically Interdependent Costs of Precaution” (with Sandra A. Hoffmann)  
*Journal of Legal Studies*, Vol. 34, 2005, pp. 239-272.
- “Racial Bias in Motor Vehicle Searches: Additional Theory and Evidence” (with Stephen L. Ross)  
*Contributions to Economic Analysis and Policy*, Vol. 3, No. 1, 2004, Article 12.
- “Penalty Enhancement for Hate Crimes: An Economic Analysis” (with Nuno Garoupa)  
*American Law and Economics Review*, Vol. 6, 2004, pp. 185-207.
- “The Condorcet Jury Theorem and the Expressive Function of Law: A Theory of Informative Law”  
(with Richard H. McAdams)  
*American Law and Economics Review*, Vol. 5, 2003, pp. 1-31.
- “Budgetary Policy under Unified and Decentralized Appropriations Authority”  
*Public Choice*, Vol. 115, 2003, pp. 347-367.
- “An Economic Analysis of ‘Riding to Hounds’: *Pierson v. Post* Revisited” (with Rohan Pitchford)  
*Journal of Law, Economics, & Organization*, Vol. 18, 2002, pp. 39-66.  
Extract reprinted in A. Clarke and P. Kohlers *Property Law: Commentary and Materials*, Cambridge University Press, 2005, pp. 129-132.
- “Are Campaign Contributions a Form of Speech? Evidence from Recent US House Elections” (with K. Filip Palda)  
*Public Choice*, Vol. 112, 2002, pp. 81-114.
- “Campaign War Chests, Entry Deterrence, and Voter Rationality”  
*Economics and Politics*, Vol. 14, 2002, pp. 325-350.
- “Comparing Tax Expenditures and Direct Subsidies: The Role of Legislative Committee Structure”  
*Journal of Public Economics*, Vol. 72, 1999, pp. 421-454.
- “Tax Expenditures versus Direct Subsidies: A Review of the Issues”  
*Proceedings of the National Tax Association*, 1999, pp. 211-217.
- “Econometric Methodology and the Philosophy of Science” (with Michael McAleer)  
*Journal of Statistical Planning and Inference*, Vol. 49, 1996, pp. 9-37.
- “Prediction and Accommodation in Econometric Modelling” (with Michael McAleer)  
*Environmetrics*, Vol. 6, 1995, pp. 551-556.
- “On the History and Methodology of Econometrics”  
*Journal of Economic Surveys*, Vol. 7, 1993, pp. 85-103.

**Book Chapters:**

- “Introduction” in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, pp. xv-xxix.
- “The Economics of Corporate and Business Tax Reform” in Alan J. Auerbach and Kent A. Smetters

(eds.) *The Economics of Tax Policy*, Oxford University Press, 2017, pp. 231-258.

Featured in the Oxford Business Law Blog: <https://www.law.ox.ac.uk/business-law-blog/blog/2016/07/economics-corporate-and-business-taxation-0>

“Do Exclusionary Rules Convict the Innocent?” (with Nuno Garoupa and Richard H. McAdams) in Matthew Baker and Thomas Miceli (eds.) *Research Handbook on Economic Models of Law*, Edward Elgar Publishing, 2014, pp. 193-207.

“Search, Seizure and False (?) Arrest: An Analysis of Fourth Amendment Remedies when Police can Plant Evidence” (with Thomas Miceli) in Matthew Baker and Thomas Miceli (eds.) *Research Handbook on Economic Models of Law*, Edward Elgar Publishing, 2014, pp. 208-234.

“Tax Incentives for Affordable Housing: The Low Income Housing Tax Credit” (with Mihir A. Desai and Monica Singhal) in Jeffrey R. Brown (ed.) *Tax Policy and the Economy*, Vol. 24, University of Chicago Press, 2010, pp. 181-205.

“The Impact of Taxes on Dividends and Corporate Financial Policy: Lessons from the 2000’s” in Alan D. Viard (ed.) *Tax Policy Lessons from the 2000’s*, American Enterprise Institute Press, 2009, pp. 199-233.

Featured in the *Christian Science Monitor* Tax VOX blog (see media mentions of research)

“Tax and Corporate Governance: An Economic Approach” (with Mihir A. Desai) in Wolfgang Schön (ed.) *Tax and Corporate Governance*, Springer, 2008, pp. 13-30.

“Taxation and the Evolution of Aggregate Corporate Ownership Concentration” (with Mihir A. Desai and Winnie Fung) in Alan J. Auerbach, James R. Hines, Jr., and Joel Slemrod (eds.) *Taxing Corporate Income in the 21st Century*, Cambridge University Press, 2007, pp. 345-383.

Featured in the *NBER Digest*, October 2005.

### **Working Papers:**

“Tax Sparing, FDI, and Foreign Aid: Evidence from Territorial Tax Reforms” (with Celine Azemar) Revise and resubmit, *Journal of Public Economics*

“Estimating the Compliance Costs of Securities Regulation: A Bunching Analysis of Sarbanes-Oxley Section 404(b)” CESifo Working Paper No. 6180

Featured in the Harvard Law School Forum on Corporate Governance and Financial Regulation: <https://corpgov.law.harvard.edu/2016/08/17/estimating-the-compliance-costs-of-sarbox-section-404b/>

“The Impact of Mandated Corporate Social Responsibility: Evidence from India’s Companies Act of 2013” (with Vikramaditya S. Khanna) CESifo Working Paper No. 6200

Featured in the Oxford Business Law Blog: <https://www.law.ox.ac.uk/business-law-blog/blog/2016/11/impact-mandated-corporate-social-responsibility-evidence-india%E2%80%99s>

“Stock Market Reactions to India's 2016 Demonetization: Implications for Tax Evasion, Corruption, and Financial Constraints” (with Vikramaditya S. Khanna)

“Foreign Rule, Fiscal Capacity, and Economic Development”

## **COLLOQUIUM AND CONFERENCE PRESENTATIONS:**

### ***Keynote Presentations:***

- 2017: International Monetary Fund and World Bank Group conference on “International Tax Competition: Challenges for Developing Economies” (Washington, DC)
- 2016: Mannheim Taxation (MaTax) Conference (Mannheim, Germany)
- 2014: Workshop on Current Research in Taxation and PhD Seminar in Empirical Tax Research (Münster, Germany)
- 2009: Conference on “Taxes and the Financial and Legal Structure of Firms” (Vienna, Austria)

### ***Selected Colloquia:***

- 2017: Fiscal Affairs Department, IMF
- 2016: Coase Lecture, University of Chicago Law School; Rutgers University (Applied Microeconomics Seminar); University of Virginia School of Law (Law and Economics Workshop)
- 2015: University of California at Berkeley, School of Law (International Finance Seminar); Georgetown University Law Center (Tax Law and Public Finance Colloquium); Duke University (Fuqua School of Business)
- 2014: University of Chicago Law School Faculty Workshop; George Mason University (School of Public Policy); University of Toronto (James Hausman Tax Law and Policy Workshop); Carnegie-Mellon University (Tepper School of Business); Loyola Law School, Los Angeles (Tax Policy Colloquium)
- 2013: New York University Law School; Syracuse University (Maxwell School); Northwestern University School of Law (Faculty Workshop)
- 2012: Northwestern University School of Law (Law and Economics Colloquium); University of Southern California Gould School of Law (Law, Economics & Organization Workshop); University of Southern California Marshall School of Business (Applied Economics Workshop)
- 2011: Yale Law School (Law, Economics & Organization Colloquium); University of Illinois College of Law Faculty Retreat; Ludwig-Maximilians University, Munich (Center for Economic Studies)
- 2009: Northwestern University School of Law (Tax Colloquium); University of Illinois (Finance)
- 2008: University of Cambridge Faculty of Law; University of Illinois College of Law; Harvard Law School; Northwestern University School of Law; Rutgers University (Economics)

- 2007: New York University Law School; UCLA Law School; University of California, Berkeley (Economics)
- 2006: University of Michigan (Economics); University of Michigan (Ross School of Business); Rutgers University (Finance); Claremont-McKenna College
- 2005: University of Chicago Law School
- 2004: University of California, Berkeley (Economics); University of California, Irvine (Economics); Northeastern University (Economics); Vassar College (Economics)
- 2002: Harvard Law School; Monash University (Economics)
- 2001: University of Pennsylvania Law School
- 2000: Georgetown University Law Center; Harvard Law School; New York University Law School
- 1999: Harvard University-MIT (Political Economy seminar); University of Michigan (Business School)
- 1998: University of California, Berkeley (Economics); University of Chicago (Harris School of Public Policy Studies); Northwestern University (Political Science); Stanford University (Economics)

***Conference Presentations and Discussions:***

- 2017: American Economic Association annual meetings (Chicago, IL)  
World Bank course on “Fundamentals of Tax Policy” – Guest Lecture (Washington, DC)
- 2016: American Law and Economics Association meetings (Cambridge, MA)  
Board of Governors of the Federal Reserve System conference on “Risk in the Pursuit of Post-Secondary Education” (Washington, DC)  
Conference on Empirical Legal Studies (Durham, NC)  
International Institute of Public Finance Annual Congress (Lake Tahoe, NV)
- 2015: American Educational Research Association Annual Meeting (Chicago, IL)  
American Law and Economics Association meetings (New York, NY)  
Economics of Tax Policy Conference (Washington, DC)  
Illinois/Deloitte Tax Symposium (Chicago, IL)  
International Institute of Public Finance Annual Congress (Dublin, Ireland)  
Midwest Political Science Association Annual Conference (Chicago, IL)  
National Tax Association Annual Meetings (Boston, MA)  
Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)  
Tax Policy Center/UCLA School of Law Conference on International Tax Reform (Los Angeles, CA)
- 2014: Allied Social Sciences Association (Philadelphia, PA)  
American Law and Economics Association meetings (Chicago, IL)  
Conference on Empirical Legal Studies (Berkeley, CA)



IMF Workshop on “Spillovers in International Taxation” (Washington, DC)  
International Institute of Public Finance Annual Congress (Lugano, Switzerland)  
ITPF/AEI Conference on “Economic Effects of Territorial Taxation” (Washington, DC)  
Oxford University Centre for Business Taxation Summer Conference (Oxford, UK)  
Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)  
Waterloo Tax Research Symposium (Toronto, Canada)

- 2013: Allied Social Sciences Association (San Diego, CA)  
American Law and Economics Association meetings (Nashville, TN)  
International Tax Policy Forum Member Meeting (Washington, DC)  
Law and Society Association meetings (Boston, MA)  
Midwest Law and Economics Association meetings (Champaign, IL)  
National Tax Association Annual Meetings (Tampa, FL)  
Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)  
Summer Tax Workshop, Columbia Law School (New York, NY)
- 2012: American Law and Economics Association meetings (Stanford, CA)  
Canadian Law and Economics Association meetings (Toronto, Canada)  
Harvard Law School Seminar on International Tax Reform (Woodstock, VT)  
Midwest Law and Economics Association meetings (St. Louis, MO)
- 2011: American Economic Association (Denver, CO)  
American Law and Economics Association meetings (New York, NY)  
Center for Advanced Study in International Competitiveness (CASIC) conference on  
“Competing in the New Innovation-Driven Global Economy: Interdisciplinary  
Research, Experimentation, and Breakthrough Knowledge” (Oak Brook, IL)  
Conference on Empirical Legal Studies (Chicago, IL)  
European University Institute, Robert Schuman Center for Advanced Studies, Academy of  
Global Governance Executive Training Seminar on “Tax Havens: A Legal and  
Economic Perspective” (San Domenico di Fiesole, Italy)  
Illinois/Deloitte Tax Symposium (Chicago, IL)  
International Institute of Public Finance Annual Congress (Ann Arbor, MI)  
National Tax Association Annual Meetings (New Orleans, LA)  
Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)  
Summer Tax Workshop, Columbia Law School (New York, NY)
- 2010: Conference on Empirical Legal Studies (New Haven, CT)  
International Network for Tax Research Conference on “Allocation of the International  
Corporate Tax Base: Past, Present and Future” (Oxford, UK)  
Michigan Tax Invitational Conference, Office of Tax Policy Research, University of Michigan  
(Ann Arbor, MI)  
National Tax Association Annual Meetings (Chicago, IL)  
National Tax Association Spring Symposium (Washington, DC)  
Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)  
Summer Tax Workshop, Columbia Law School (New York, NY)  
University of North Carolina Tax Symposium (Chapel Hill, NC)
- 2009: AEI Event on “The Repatriation Tax Holiday: What Have We Learned?” (Washington, DC)  
American Economic Association (San Francisco, CA)

- American Finance Association (San Francisco, CA)  
 American Law and Economics Association meetings (San Diego, CA)  
 Conference on Empirical Legal Studies (Los Angeles, CA)  
 Conference on “The Role of Firms in Tax Systems” (Office of Tax Policy Research, University of Michigan, Ann Arbor, MI)  
 Illinois/Deloitte Tax Symposium (Chicago, IL)  
 International Tax Policy Forum Member Meeting (Washington, DC)  
 National Tax Association Annual Meetings (Denver, CO)  
 Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)  
 Summer Tax Workshop (Boulder, CO)  
 University of North Carolina Tax Symposium (Chapel Hill, NC)  
 Workshop on the “Law and Economics of Innovation and Growth” (Berkeley, CA, sponsored by the Ewing Marion Kauffman Foundation)
- 2008: AEI Conference on “Tax Policy Lessons from the 2000’s” (Washington, DC)  
 American Law and Economics Association meetings (New York, NY)  
 Conference on Empirical Legal Studies (Ithaca, NY)  
 Conference on “Mobility and Tax Policy: Do Yesterday’s Taxes Fit Tomorrow’s Economy” (University of Tennessee, Knoxville, TN)  
 FACT-AEI Conference on “Assessing the Effects of Corporate Taxation” (Washington, DC)  
 National Tax Association Annual Meetings (Philadelphia, PA)  
 Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)  
 Research Symposium on Corporate Governance in India and China (Virginia Beach, VA)  
 University of North Carolina Tax Symposium (Chapel Hill, NC)
- 2007: Allied Social Sciences Association (Chicago, IL)  
 American Law and Economics Association meetings (Cambridge, MA)  
 Conference on “Globalization and Public Policy” (IHS, Vienna, Austria)  
 Conference on Empirical Legal Studies (New York, NY)  
 International Tax Policy Forum Member Meeting (Washington, DC)  
 National Tax Association Annual Meetings (Columbus, OH)
- 2006: American Economic Association (Boston, MA)  
 American Law and Economics Association (Berkeley, CA)  
 Conference on Empirical Legal Studies (Austin, TX)  
 Conference on “Institutions, Politics and Corporate Governance” (Hitotsubashi University, Tachikawa, Japan)  
 Internal Revenue Service (IRS) Research Conference (Washington, DC)  
 International Tax Policy Forum Conference on “Tax Havens and Foreign Direct Investment” (Washington, DC)  
 National Tax Association Annual Meetings (Boston, MA)  
 NBER Conference on “Taxes and Financial Reporting” (Cambridge, MA)  
 University of North Carolina Tax Symposium (Chapel Hill, NC)
- 2005: American Law and Economics Association (New York, NY)  
 Conference on “Taxing Corporate Income in the 21<sup>st</sup> Century” (Ann Arbor, MI)  
 National Tax Association Annual Meetings (Miami, FL)
- 2004: American Law and Economics Association (Chicago, IL)

National Tax Association Annual Meetings (Minneapolis, MN)  
NBER Public Economics Fall Program Meetings (Cambridge, MA)  
University of North Carolina Tax Symposium (Chapel Hill, NC)

2003: Public Choice Society (Nashville, TN)  
National Tax Association Annual Meetings (Chicago, IL)

2002: American Economic Association (Atlanta, GA)

2001: American Law and Economics Association (Washington, DC)  
Australian Law and Economics Association (Canberra, Australia)  
Conference on “Well-Designed Institutions” (UCLA, Los Angeles, CA)

2000: American Law and Economics Association (New York, NY)  
Public Choice Society (Charleston, SC)

1999: American Law and Economics Association (New Haven, CT)  
Public Choice Society (New Orleans, LA)

1998: Public Choice Society (New Orleans, LA)  
National Tax Association Annual Meetings (Austin, TX)

**PROFESSIONAL ACTIVITIES:**

Co-Editor, *Journal of Law and Economics* (2016-)

Member, Advisory Board, Urban-Brookings Tax Policy Center (2016-)

Coase Lecturer, University of Chicago Law School (2016)

Guest Co-Editor, Special Issue on “Taxation in a Global Economy” *International Tax and Public Finance*, Vol. 23, Issue 4, 2016

Co-chair, Program Committee, National Tax Association Annual Meetings (2015)

Co-chair, Scientific Committee, International Institute of Public Finance Annual Congress (2015)

Member, Scientific Advisory Board, MannheimTaxation (“MaTax”) ScienceCampus (2014-)

Member, Board of Management, International Institute of Public Finance (2013-2016)

Member, Board of Directors, American Law and Economics Association (2012-2015)

Member, Board of Directors, National Tax Association (2009-2012)

Editor-in-Chief, *International Tax and Public Finance* (2010-2013)

Associate Editor, *International Tax and Public Finance* (2013-2016)

Advisory Editor, *International Tax and Public Finance* (2016-)

Associate Editor, *Journal of Law, Finance and Accounting* (2013-)

Member, Editorial Board, *American Economic Journal: Economic Policy* (2010-)

Member, Editorial Board, *Review of Law and Economics* (2005-)

Guest Co-Editor, Special Issue on “Corporate Taxes and Corporate Governance” *Finanzarchiv/Public Finance Analysis*, Vol. 68, 2012

Member, Program Committee, National Tax Association Annual Meetings (2003, 2009, 2010, 2011, 2013)

Member, Program Committee, American Law and Economics Association Annual Meetings (2013)

Member, Organizing Committee, Midwest Law and Economics Association Annual Meetings (2013)

Member, Program Committee, University of Illinois/Deloitte Tax Symposium (2011)

Member, Program Committee, National Tax Association Spring Symposium (2010)

Expert *ad hoc* reviewer for:

National Science Foundation

Research Council of Norway

Social Sciences and Humanities Research Council of Canada

Expert *ad hoc* reviewer for the following journals:

*American Economic Journal: Economic Policy*

*American Economic Review*

*American Journal of Political Science*

*American Law and Economics Review*

*American Political Science Review*

*Australian Economic Papers*

*Berkeley Electronic Journals in Economic Analysis and Policy*

*Canadian Journal of Economics*

*Contemporary Economic Policy*

*Corporate Governance: An International Review*

*Economic Record*

*Economics and Philosophy*

*Economics Bulletin*

*Economics of Governance*

*Finanzarchiv/Public Finance Analysis*

*International Review of Law and Economics*

*International Tax and Public Finance*

*Journal of Accounting Research*

*Journal of Banking and Finance*

*Journal of Corporate Finance*

*Journal of Empirical Legal Studies*

*Journal of Environmental Economics and Management*  
*Journal of Institutional Economics*  
*Journal of International Economics*  
*Journal of Law and Economics*  
*Journal of Law, Economics, & Organization*  
*Journal of Law, Finance and Accounting*  
*Journal of Legal Studies*  
*Journal of Political Economy*  
*Journal of Political Philosophy*  
*Journal of Politics*  
*Journal of Public Economic Theory*  
*Journal of Public Economics*  
*Macroeconomic Dynamics*  
*Management Science*  
*National Tax Journal*  
*Public Choice*  
*Quarterly Journal of Economics*  
*Quarterly Review of Economics and Finance*  
*Review of Economic Studies*  
*Review of Economics and Statistics*  
*Review of Law and Economics*  
*Scottish Journal of Political Economy*  
*Southern Economic Journal*

**SELECTED MEDIA COVERAGE OF RESEARCH:**

Philip Faigle and Karsten Polke-Majewski “Paradiesische Zustände” *Die Zeit*, February 14, 2008

Floyd Norris “Tax Breaks for Profits Went Awry” *New York Times*, June 5, 2009

Matt Viser “Romney’s Plan for Tax Breaks Stirs Debate” *Boston Globe*, March 11, 2011

Peter Coy and Jesse Drucker “Tax Holiday for \$1 Trillion may Lure Back Profits without Growth” *Bloomberg.com*, March 17, 2011

Mike Freeman “Tapping into Offshore Cash” *San Diego Union-Tribune*, March 18, 2011

Peter Coy and Jesse Drucker “Profits on an Overseas Holiday”  
*Bloomberg Businessweek*, March 21-27, 2011, pp. 64-69

David Zeiler “Corporate Tax Holiday Could Put \$1.2 Trillion in Shareholders' Pockets”  
*Money Matters* (moneymatters.org), March 23, 2011

Dan Eggen “The Influence Industry” *Washington Post*, April 27, 2011

“Reforming company taxes: Getting corporations to cough up” *The Economist*, April 28, 2011

Phil Ciciora “Encore of Corporate Tax Holiday Unlikely to Stimulate Economy”  
*Inside Illinois*, May 5, 2011

David Kocieniewski “Companies Push for Tax Break on Foreign Cash”  
*New York Times*, June 19, 2011

William Lazonick “The real cost of America’s global tax dodgers” Salon.com, August 18, 2011

William Lazonick “The Global Tax Dodgers: How Big Business Keeps Money Overseas Instead of Creating Jobs at Home” Altnetnet.org, August 31, 2011

Zachary Pleat “Fox Again Helps Corporate Push for Tax Holiday That Doesn’t Create Jobs”  
*Media Matters for America* (mediamatters.org), October 12, 2011

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## **TEACHING EXPERIENCE:**

<b><i>University of Chicago:</i></b>	Corporate Finance (JD/LLM) Introduction to Law and Economics (JD/LLM) Introductory Income Taxation (JD/LLM) Corporate Governance in Emerging Markets (JD/LLM seminar)
<b><i>University of Illinois:</i></b>	Introduction to Law and Economics (JD/LLM) Corporate Finance (JD/LLM) International Tax Policy (JD/LLM) Corporate Governance in Emerging Markets (JD/LLM seminar) Law, Behavior & Social Science Colloquium (JD/LLM seminar)
<b><i>University of Michigan:</i></b>	Business Economics (undergraduate) Public Finance (Master of Public Policy)
<b><i>University of Connecticut:</i></b>	Public Economics (PhD) Public Finance (undergraduate) Intermediate Microeconomics (undergraduate)
<b><i>Georgetown University:</i></b>	Law and Economics Workshop (JD)

## **SERVICE:**

2016/17:	Law and Economics Program Committee, University of Chicago Law School Lectures, Conferences and Honors Committee, University of Chicago Law School Promotion and Tenure Committee, University of Chicago Law School Individual Conflict of Interest Committee (University of Chicago)
2015/16:	Lectures, Conferences and Honors Committee, University of Chicago Law School Promotion and Tenure Committee, University of Chicago Law School Faculty Advisory Committee, Faculty Profiles Project (University of Chicago)
2012/13:	Appointments Committee, University of Illinois College of Law
2011/12	Chair, Graduate and International Programs Committee, University of Illinois College of Law
2010/11:	Appointments Committee, University of Illinois College of Law Discipline Committee (alternate member), University of Illinois College of Law
2009/10:	Lectures Committee, University of Illinois College of Law Graduate and International Programs Committee, University of Illinois College of Law
2007-09:	Placement Director, PhD Program, Dept. of Economics, University of Connecticut Graduate Affairs Committee, Dept. of Economics, University of Connecticut

2003/04: Undergraduate Affairs Committee, Dept. of Economics, University of Connecticut  
2002-05: Colloquium Committee, Dept. of Economics, University of Connecticut  
2002/03: Graduate Affairs Committee, Dept. of Economics, University of Connecticut

### **HONORS, FELLOWSHIPS, AND AWARDS:**

2010-2013 List of Teachers Ranked as Excellent by their Students, University of Illinois at Urbana-Champaign

2008 Grillo Family Faculty Award for Research Excellence, University of Connecticut

1998 Winner, National Tax Association Outstanding Doctoral Dissertation Award

1997 Winner, Department of Economics Award for Public Policy Research (University of California at Berkeley)

1996/7 Alfred P. Sloan Doctoral Dissertation Fellowship

1996/7 John M. Olin Dissertation Fellowship (declined)

1996 Robert D. Burch Center for Tax Policy and Public Finance (University of California at Berkeley) Summer Fellowship

1993/4 Fulbright Fellowship (Australian-American Educational Foundation)

1993-6 Hackett Fellowship for overseas study (University of Western Australia)

1993 External Research Studentship, Trinity College, Cambridge University (declined)

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