

JAMES R. HINES JR.

Curriculum Vitae
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OFFICES

Department of Economics
University of Michigan
343 Lorch Hall
611 Tappan Street
Ann Arbor, MI 48109-1220

University of Michigan Law School
833 Legal Research
625 South State Street
Ann Arbor, MI 48109-1215

(734) 764-2320 (telephone)
(734) 764-2769 (fax)
jrhines@umich.edu

(734) 936-5669 (telephone)
(734) 764-8309 (fax)

HOME

2112 Copley Avenue
Ann Arbor, MI 48104-4534
(734) 994-1555

PERSONAL

Born: 9 July, 1958, Chicago, Illinois.
Married, two children.

EDUCATION

Harvard University, Ph.D., Economics, 1986.
Yale University, M.A., Economics, 1980.
Yale College, B.A., *cum laude*, Economics, 1980.

TEACHING POSITIONS

Richard A. Musgrave Collegiate Professor of Economics, College of Literature, Science, and the Arts,
University of Michigan, 2006-present. Professor of Economics, 2001-present.

Professor of Law, University of Michigan Law School, 2006-present. Visiting Professor, 2005-2006.

Visiting Professor of Law, Harvard Law School, 2005.

Professor of Business Economics, Stephen M. Ross School of Business, University of Michigan,
1999-2005. Professor by courtesy, 2005-present. Associate Professor, 1997-1999.

Professor of Public Policy, Gerald R. Ford School of Public Policy, University of Michigan,
2001-2005.

Associate Professor of Public Policy, John F. Kennedy School of Government, Harvard University, 1992-1997. Visiting Assistant Professor, 1991-1992.

Assistant Professor of Economics & Public Affairs, Department of Economics and Woodrow Wilson School, Princeton University, 1986-1991.

Visiting Lecturer, Department of Economics, Harvard University, 1988-1989.

Visiting Assistant Professor, Department of Economics, Columbia University, 1988.

Teaching Fellow, Department of Economics, Harvard University, 1982-1985.

TEACHING PRIZES

Dean's Teaching Award, Kennedy School, Harvard University, 1996 and 1997.

Manuel Carballo Award for Excellence in Teaching, Kennedy School, Harvard University, 1994.

Teaching Prize, Woodrow Wilson School Graduate Student Association, Princeton University, 1990.

Honorable Mention, Allyn Young Teaching Prize, Harvard University, 1983.

Harvard-Danforth Certificate for Excellence in Teaching, Harvard University, 1982.

EDITORIAL BOARDS

Co-Editor, *Journal of Economic Perspectives*, 2004-present.

Associate Editor, *New Palgrave Dictionary of Economics*, 2nd edition, 2004-present.

Associate Editor, *Journal of Regional Science*, 2003-present.

Editorial Board, *B.E. Journals in Economic Analysis & Policy*, 2001-present.

Associate Editor, *Journal of International Financial Markets, Institutions and Money*, 1997-present.

Editor, *National Tax Association Proceedings*, 2001.

Editor, *FinanzArchiv*, 2000-2002.

Associate Editor, *Quarterly Journal of Economics*, 1997-2000.

Associate Editor, *International Tax and Public Finance*, 1993-1998.

Board of Editors, *World Politics*, 1992-1998. Associate Editor, 1990-1991.

OTHER PROFESSIONAL POSITIONS

Research Associate, National Bureau of Economic Research, 1997-present. Faculty Research Fellow, 1986-1997.

Research Director, Office of Tax Policy Research, Stephen M. Ross School of Business, University of Michigan, 1997-present.

Research Director, International Tax Policy Forum, 2001-present.
International Research Fellow, Centre for Business Taxation, Oxford University, 2007-present.
Research Fellow, CESifo Research Network, 1999-present.
Research Affiliate, STICERD, London School of Economics, 2004-present. Visiting Research Associate, 2003-2004.
Visiting Scholar, Institute for International Integration Studies, Trinity College, Dublin, 2003.
Director of Graduate Studies, Department of Economics, University of Michigan, 2002-2003.
Program Chair, National Tax Association 2000 annual conference, Santa Fe, NM.
National Research Council, Board on Science, Technology, and Economic Policy, Steering Committee on the Taxation of U.S. Enterprises, 1996-1997.
Academic Advisory Panel, Massachusetts Special Commission on Business Tax Policy, 1992-1993.
Panel of Technical Experts, Social Security Advisory Council, U.S. Social Security Commission, 1990.
Associate Director, John M. Olin Program for the Study of Economic Organization and Public Policy, Princeton University, 1989-1991.
Economist, Bureau of Economic Analysis, United States Department of Commerce, 1980-1981.

BOOKS

International Taxation, edited (Cheltenham, UK: Edward Elgar, forthcoming). ISBN 981-1-84376-446-5.

Taxing Corporate Income in the 21st Century, edited, with Alan J. Auerbach and Joel Slemrod (Cambridge, UK: Cambridge University Press, 2007). ISBN 978-0-521-87022-1.

Comparative Fiscal Federalism: Comparing the European Court of Justice and the U.S. Supreme Court's Tax Jurisprudence, edited, with Reuven S. Avi-Yonah and Michael Lang (Alphen aan den Rijn, The Netherlands: Kluwer Law International, 2007). ISBN 978-90-411-2552-1.

International Taxation and Multinational Activity, edited (Chicago: University of Chicago Press, 2001). ISBN 0-226-34173-9.

Rethinking Estate and Gift Taxation, edited, with William G. Gale and Joel Slemrod (Washington, DC: Brookings, 2001). ISBN 0-8157-0069-5.

The Effects of Taxation on Multinational Corporations, edited, with Martin Feldstein and R. Glenn Hubbard (Chicago: University of Chicago Press, 1995). ISBN 0-226-24095-9.

Taxing Multinational Corporations, edited, with Martin Feldstein and R. Glenn Hubbard (Chicago: University of Chicago Press, 1995). ISBN 0-226-24094-0.

ARTICLES AND BOOK CHAPTERS

- “Market Reactions to Export Subsidies,” (with Mihir A. Desai), *Journal of International Economics*, forthcoming.
- “Capital Structure with Risky Foreign Investment,” (with Mihir A. Desai and C. Fritz Foley), *Journal of Financial Economics*, forthcoming.
- “Excess Burden of Taxation,” in Lawrence E. Blume and Steven N. Durlauf, eds. *The New Palgrave Dictionary of Economics*, 2nd ed. (Basingstoke, UK: Palgrave Macmillan, forthcoming).
- “Excise Taxes,” in Lawrence E. Blume and Steven N. Durlauf, eds. *The New Palgrave Dictionary of Economics*, 2nd ed. (Basingstoke, UK: Palgrave Macmillan, forthcoming).
- “Taxation of Foreign Income,” in Lawrence E. Blume and Steven N. Durlauf, eds. *The New Palgrave Dictionary of Economics*, 2nd ed. (Basingstoke, UK: Palgrave Macmillan, forthcoming).
- “Tax Havens,” in Lawrence E. Blume and Steven N. Durlauf, eds. *The New Palgrave Dictionary of Economics*, 2nd ed. (Basingstoke, UK: Palgrave Macmillan, forthcoming).
- “Dividend Policy inside the Multinational Firm,” (with Mihir A. Desai and C. Fritz Foley), *Financial Management*, forthcoming.
- “Corporate Taxation and International Competition,” in Alan J. Auerbach, James R. Hines Jr., and Joel Slemrod, eds. *Taxing Corporate Income in the 21st Century* (Cambridge, UK: Cambridge University Press, 2007), 268-295.
- “The Internal Markets of Multinational Firms,” (with Mihir A. Desai and C. Fritz Foley), *Survey of Current Business*, March 2007, 87 (3), 42-48.
- “Taxing Consumption and Other Sins,” *Journal of Economic Perspectives*, Winter 2007, 21 (1), 49-68.
- “Capital Controls, Liberalizations, and Foreign Direct Investment,” (with Mihir A. Desai and C. Fritz Foley), *Review of Financial Studies*, Winter 2006, 19 (4), 1433-1464.
- “Will Social Welfare Expenditures Survive Tax Competition?” *Oxford Review of Economic Policy*, Fall 2006, 22 (3), 330-348.
- “The Demand for Tax Haven Operations,” (with Mihir A. Desai and C. Fritz Foley), *Journal of Public Economics*, March 2006, 90 (3), 513-531.
- “Taxation and Multinational Activity: New Evidence, New Interpretations,” (with Mihir A. Desai and C. Fritz Foley), *Survey of Current Business*, February 2006, 86 (2), 16-22.
- “Do Tax Havens Divert Economic Activity?” (with Mihir A. Desai and C. Fritz Foley), *Economics Letters*, February 2006, 90 (2), 219-224.

- “Foreign Direct Investment and the Domestic Capital Stock,” (with Mihir A. Desai and C. Fritz Foley), *American Economic Review*, Papers and Proceedings, May 2005, 95 (2), 33-38.
- “Shortfalls in the Long Run: Predictions about the Social Security Trust Fund,” (with Timothy Taylor), *Journal of Economic Perspectives*, Spring 2005, 19 (2), 3-9.
- “Do Tax Havens Flourish?” in James M. Poterba, ed. *Tax Policy and the Economy*, Volume 19 (Cambridge, MA: MIT Press, 2005), 65-99.
- “A Multinational Perspective on Capital Structure Choice and Internal Capital Markets,” (with Mihir A. Desai and C. Fritz Foley), *Journal of Finance*, December 2004, 59 (6), 2451-2487. Reprinted in Stijn Claessens and Luc Laeven, eds. *A Reader in International Corporate Finance*, Volume 2 (Washington, DC: World Bank, 2006), 243-279.
- “Foreign Direct Investment in a World of Multiple Taxes,” (with Mihir A. Desai and C. Fritz Foley), *Journal of Public Economics*, December 2004, 88 (12), 2727-2744.
- “Old Rules and New Realities: Corporate Tax Policy in a Global Setting,” (with Mihir A. Desai), *National Tax Journal*, December 2004, 57 (4), 937-960.
- “Might Fundamental Tax Reform Increase Criminal Activity?” *Economica*, August 2004, 71 (283), 483-492.
- “The Costs of Shared Ownership: Evidence from International Joint Ventures,” (with Mihir A. Desai and C. Fritz Foley), *Journal of Financial Economics*, August 2004, 73 (2), 323-374.
- “On the Timeliness of Tax Reform,” *Journal of Public Economics*, April 2004, 88 (5), 1043-1059.
- “Sensible Tax Policies in Open Economies,” *Journal of the Statistical and Social Inquiry Society of Ireland*, 2003/2004, 33, 1-36.
- “Evaluating International Tax Reform,” (with Mihir A. Desai), *National Tax Journal*, September 2003, 56 (3), 487-502.
- “Perfect Taxation with Imperfect Competition,” (with Alan J. Auerbach), in Sijbren Cnossen and Hans-Werner Sinn, eds. *Public Finance and Public Policy in the New Century* (Cambridge, MA: MIT Press, 2003), 127-153.
- “Chains of Ownership, Tax Competition, and the Location Decisions of Multinational Firms,” (with Mihir A. Desai and C. Fritz Foley), in Heinz Herrmann and Robert Lipsey, eds. *Foreign Direct Investment in the Real and Financial Sector of Industrial Countries* (Berlin: Springer-Verlag, 2003), 61-98.
- “Michigan’s Flirtation with the Single Business Tax,” in Charles L. Ballard, Paul N. Courant, Douglas C. Drake, Ronald C. Fisher, and Elisabeth R. Gerber, eds. *Michigan at the Millennium* (East Lansing, MI: Michigan State University Press, 2003), 603-628.

- “Expectations and Expatriations: Tracing the Causes and Consequences of Corporate Inversions,” (with Mihir A. Desai), *National Tax Journal*, September 2002, 55 (3), 409-440. Excerpted in Michael J. Graetz, ed. *Foundations of International Income Taxation* (New York: Foundation Press, 2004), 114-118.
- “Applied Public Finance Meets General Equilibrium: The Research Contributions of Arnold Harberger,” *Proceedings of the National Tax Association Annual Conference*, 2002, 94, 1-8.
- “International Taxation,” (with Roger H. Gordon), in Alan J. Auerbach and Martin Feldstein, eds. *Handbook of Public Economics*, Volume 4 (Amsterdam: North-Holland, 2002), 1935-1995. Excerpted in Michael J. Graetz, ed. *Foundations of International Income Taxation* (New York: Foundation Press, 2004), 525-526.
- “Taxation and Economic Efficiency,” (with Alan J. Auerbach), in Alan J. Auerbach and Martin Feldstein, eds. *Handbook of Public Economics*, Volume 3 (Amsterdam: North-Holland, 2002), 1347-1421.
- “Repatriation Taxes and Dividend Distortions,” (with Mihir A. Desai and C. Fritz Foley), *National Tax Journal*, December 2001, 54 (4), 829-851.
- “Another Look at Whether a Rising Tide Lifts All Boats,” (with Hilary W. Hoynes and Alan B. Krueger), in Alan B. Krueger and Robert M. Solow, eds. *The Roaring Nineties: Can Full Employment Be Sustained?* (New York: Russell Sage, 2001), 493-537.
- “Corporate Taxation,” in Neil J. Smelser and Paul B. Baltes, eds. *International Encyclopedia of the Social & Behavioral Sciences*, Volume 4 (Oxford, UK: Elsevier, 2001), 2810-2812.
- “Exchange Rates and Tax-Based Export Promotion,” (with Mihir A. Desai), *Proceedings of the National Tax Association Annual Conference*, 2001, 93, 275-285.
- “The Uneasy Marriage of Export Incentives and the Income Tax,” (with Mihir A. Desai), in James M. Poterba, ed. *Tax Policy and the Economy*, Volume 15 (Cambridge, MA: MIT Press, 2001), 41-94.
- “‘Tax Sparing’ and Direct Investment in Developing Countries,” in James R. Hines Jr., ed. *International Taxation and Multinational Activity* (Chicago: University of Chicago Press, 2001), 39-66.
- “International Taxation and the Location of Inventive Activity,” (with Adam B. Jaffe), in James R. Hines Jr., ed. *International Taxation and Multinational Activity* (Chicago: University of Chicago Press, 2001), 201-226.
- “What Is Benefit Taxation?” *Journal of Public Economics*, March 2000, 75 (3), 483-492.
- “The Case against Deferral: A Deferential Reconsideration,” *National Tax Journal*, September 1999, 52 (3), 385-404.

- “Excess Capital Flows and the Burden of Inflation in Open Economies,” (with Mihir A. Desai), in Martin Feldstein, ed. *The Costs and Benefits of Price Stability* (Chicago: University of Chicago Press, 1999), 235-268.
- “Nonprofit Business Activity and the Unrelated Business Income Tax,” in James M. Poterba, ed. *Tax Policy and the Economy*, Volume 13 (Cambridge, MA: MIT Press, 1999), 57-84.
- “Lessons from Behavioral Responses to International Taxation,” *National Tax Journal*, June 1999, 52 (2), 305-322.
- “Three Sides of Harberger Triangles,” *Journal of Economic Perspectives*, Spring 1999, 13 (2), 167-188.
- “‘Basket’ Cases: Tax Incentives and International Joint Venture Participation by American Multinational Firms,” (with Mihir A. Desai), *Journal of Public Economics*, March 1999, 71 (3), 379-402.
- “International Taxation and Corporate R&D: Evidence and Implications,” in James M. Poterba, ed. *Borderline Case: International Tax Policy, Corporate Research and Development, and Investment* (Washington, DC: National Academy Press, 1997), 39-52. Reprinted (with minor changes) as “Doing R&D in the Right Places,” *Chemtech*, August 1998, 28 (8), 12-17.
- “Tax Policy and the Activities of Multinational Corporations,” in Alan J. Auerbach, ed. *Fiscal Policy: Lessons from Economic Research* (Cambridge, MA: MIT Press, 1997), 401-445.
- “Altered States: Taxes and the Location of Foreign Direct Investment in America,” *American Economic Review*, December 1996, 86 (5), 1076-1094.
- “Dividends and Profits: Some Unsubtle Foreign Influences,” *Journal of Finance*, June 1996, 51 (2), 661-689.
- “Fundamental Tax Reform in an International Setting,” in Henry J. Aaron and William G. Gale, eds. *Economic Effects of Fundamental Tax Reforms* (Washington, DC: Brookings, 1996), 465-502.
- “From Each According to His Surplus: Equi-Proportionate Sharing of Commodity Tax Burdens,” (with John C. Hlinko and Theodore J. F. Lubke), *Journal of Public Economics*, November 1995, 58 (3), 417-428.
- “The Flypaper Effect,” (with Richard H. Thaler), *Journal of Economic Perspectives*, Fall 1995, 9 (4), 217-226.
- “Taxes, Technology Transfer, and the R&D Activities of Multinational Firms,” in Martin Feldstein, James R. Hines Jr., and R. Glenn Hubbard, eds. *The Effects of Taxation on Multinational Corporations* (Chicago: University of Chicago Press, 1995), 225-248.

- “Interest Allocation Rules, Financing Patterns, and the Operations of U.S. Multinationals,” (with Kenneth A. Froot), in Martin Feldstein, James R. Hines Jr., and R. Glenn Hubbard, eds. *The Effects of Taxation on Multinational Corporations* (Chicago: University of Chicago Press, 1995), 277-307.
- “Taxes, Technology Transfer, and R&D by Multinational Firms,” in Martin Feldstein, James R. Hines Jr., and R. Glenn Hubbard, eds. *Taxing Multinational Corporations* (Chicago: University of Chicago Press, 1995), 51-62.
- “The Tax Treatment of Interest and the Operations of U.S. Multinationals,” (with Kenneth A. Froot), in Martin Feldstein, James R. Hines Jr., and R. Glenn Hubbard, eds. *Taxing Multinational Corporations* (Chicago: University of Chicago Press, 1995), 81-93.
- “Credit and Deferral as International Investment Incentives,” *Journal of Public Economics*, October 1994, 55 (2), 323-347.
- “No Place Like Home: Tax Incentives and the Location of R&D by American Multinationals,” in James M. Poterba, ed. *Tax Policy and the Economy*, Volume 8 (Cambridge, MA: MIT Press, 1994), 65-104.
- “Fiscal Paradise: Foreign Tax Havens and American Business,” (with Eric M. Rice), *Quarterly Journal of Economics*, February 1994, 109 (1), 149-182.
- “Budget Spillovers and Fiscal Policy Interdependence: Evidence from the States,” (with Anne C. Case and Harvey S. Rosen), *Journal of Public Economics*, October 1993, 52 (3), 285-307. Erratum, *Journal of Public Economics*, February 1994, 53 (2), 325. Reprinted in Harvey S. Rosen, ed. *The Fiscal Behavior of State and Local Governments* (Cheltenham, UK: Edward Elgar, 1997), 3-25. Also reprinted in Wallace E. Oates, ed. *The Economics of Fiscal Federalism and Local Finance* (Cheltenham, UK: Edward Elgar, 1998), 535-557.
- “On the Sensitivity of R&D to Delicate Tax Changes: The Behavior of US Multinationals in the 1980s,” in Alberto Giovannini, R. Glenn Hubbard, and Joel Slemrod, eds. *Studies in International Taxation* (Chicago: University of Chicago Press, 1993), 149-187.
- “Arm’s-Length Pricing: Some Economic Perspectives,” (with Charles H. Berry and David F. Bradford), *Tax Notes*, 10 February, 1992, 54 (6), 731-740.
- “The Flight Paths of Migratory Corporations,” *Journal of Accounting, Auditing and Finance*, Fall 1991, 6 (4), 447-479.
- “Capital Flight and Tax Competition: Are There Viable Solutions to Both Problems?” (with Alberto Giovannini), in Alberto Giovannini and Colin Mayer, eds. *European Financial Integration* (Cambridge, UK: Cambridge University Press, 1991), 172-210.
- “Coming Home to America: Dividend Repatriations by U.S. Multinationals,” (with R. Glenn Hubbard), in Assaf Razin and Joel Slemrod, eds. *Taxation in the Global Economy* (Chicago: University of Chicago Press, 1990), 161-200.

- “Investment Tax Incentives and Frequent Tax Reforms,” (with Alan J. Auerbach), *American Economic Review*, Papers and Proceedings, May 1988, 78 (2), 211-216.
- “Taxation and U.S. Multinational Investment,” in Lawrence H. Summers, ed. *Tax Policy and the Economy*, Volume 2 (Cambridge, MA: MIT Press, 1988), 33-61.
- “The Tax Treatment of Structures,” in Martin S. Feldstein, ed. *Taxes and Capital Formation* (Chicago: University of Chicago Press, 1987), 37-50.
- “Anticipated Tax Changes and the Timing of Investment,” (with Alan J. Auerbach), in Martin S. Feldstein, ed. *The Effects of Taxation on Capital Accumulation* (Chicago: University of Chicago Press, 1987), 163-196.
- “Notes on the Tax Treatment of Structures,” (with Roger H. Gordon and Lawrence H. Summers), in Martin S. Feldstein, ed. *The Effects of Taxation on Capital Accumulation* (Chicago: University of Chicago Press, 1987), 223-254.
- “National Accounting for Non-Renewable Natural Resources in the Mining Industries,” (with J. Steven Landefeld), *Review of Income and Wealth*, March 1985, 31 (1), 1-20.

REVIEWS AND MISCELLANEOUS PUBLICATIONS

- “Review of Jonathan Jones and Colin Wren, *Foreign Direct Investment and the Regional Economy*,” *Journal of Regional Science*, forthcoming.
- “Comment on ‘Capital Levies and the Transition to a Consumption Tax,’” in Alan J. Auerbach and Daniel Shaviro, eds. *Institutional Foundations of Public Finance: Economic and Legal Perspectives* (Cambridge, MA: Harvard University Press, forthcoming).
- “Harmful Tax Competition and its Harmful Remedies,” *British Tax Review*, 2006, 50 (2), 209-212.
- “More Tax Decadence: A Review of C. Eugene Steuerle’s *Contemporary U.S. Tax Policy*,” *Journal of Policy Analysis and Management*, Summer 2005, 24 (3), 624-627.
- “Reply to Grubert,” (with Mihir A. Desai), *National Tax Journal*, June 2005, 58 (2), 275-278.
- “Introduction to International Tax Competition,” *Tax Notes International*, 28 June, 2004, 34 (13), 1295-1297.
- “Review of Andreas Haufler, *Taxation in the Global Economy*,” *Journal of Economic Literature*, March 2004, 41 (1), 193-194.
- “Venture Out Alone,” (with Mihir A. Desai and C. Fritz Foley), *Harvard Business Review*, March 2004, 82 (3), 22.

“Comment on ‘An Overview of International Issues Affecting U.S. Tax Administration,’” in Henry Aaron and Joel Slemrod, eds. *The Crisis in Tax Administration* (Washington, DC: Brookings, 2004), 57-60.

“Corporate Inversions: Stanley Works and the Lure of Tax Havens,” (with Mihir A. Desai and Mark F. Veblen), Harvard Business School Case 9-203-008, October 2002.

“Comment on ‘Charitable Giving in Life and Death,’” in William G. Gale, James R. Hines Jr., and Joel Slemrod, eds. *Rethinking Estate and Gift Taxation* (Washington, DC: Brookings, 2001), 370-373.

“Comment on ‘Asset Price Effects of Fundamental Tax Reform,’” in Kevin A. Hassett and R. Glenn Hubbard, eds. *Transition Costs of Fundamental Tax Reform* (Washington, DC: American Enterprise Institute, 2001), 92-95.

“Comment on ‘Portfolio Responses to Taxation: Evidence from the End of the Rainbow,’” in Joel B. Slemrod, ed. *Does Atlas Shrug? The Economic Consequences of Taxing the Rich* (Cambridge, MA: Harvard University Press, 2000), 324-328.

“Comment on ‘The Influence of Income Tax Rules on Insurance Reserves,’” in Kenneth A. Froot, ed. *The Financing of Catastrophe Risk* (Chicago: University of Chicago Press, 1999), 304-306.

“Review of Gary Clyde Hufbauer, *U.S. Taxation of International Income*,” *National Tax Journal*, March 1993, 46 (1), 69-71.

“Comment on ‘State and Federal Tax Equity: Estimates before and after the Tax Reform Act of 1986,’” *Journal of Policy Analysis and Management*, Winter 1993, 12 (1), 44-47.

“Review of David Newbery and Nicholas Stern, eds. *The Theory of Taxation for Developing Countries*,” *Journal of Economic Literature*, December 1989, 27 (4), 1698-1700.

“Comment on ‘Decentralization in the Public Sector,’” in Harvey S. Rosen, ed. *Fiscal Federalism: Quantitative Studies* (Chicago: University of Chicago Press, 1988), 29-32.

“More Than Its Own Reward” (review of Charles T. Clotfelter’s *Federal Tax Policy and Charitable Giving* and Arthur Andersen & Co.’s *Tax Economics of Charitable Giving*), *Foundation News*, September/October 1986, 27 (5), 71-72.

GOVERNMENT TESTIMONY

Testimony before the Standing Committee on Finance, House of Commons, Canadian Parliament, 10 May, 2007, Ottawa, Canada. Hearings on tax havens and tax avoidance.

Testimony before the Committee on Ways and Means, Select Revenue Measures Subcommittee, United States House of Representatives, 22 June, 2006, Washington, DC. Hearings on the impact of international tax reform on U.S. competitiveness.

Testimony before the Presidential Advisory Panel on Federal Tax Reform, 12 May, 2005, Washington, D.C. Hearings on exempting foreign-source dividends from U.S. taxation.

Testimony before the United States Senate Committee on Finance, 15 July, 2003, Washington, DC. Reprinted in *An Examination of U.S. Tax Policy and Its Effect on the International Competitiveness of U.S.-Owned Foreign Operations* (Washington DC: U.S. Government Printing Office, 2004), 28-29, 41, 65-75.

UNPUBLISHED PAPERS

“International Capital Taxation,” (with Rachel Griffith and Peter Birch Sørensen), April 2007.

“Should Countries Try to Tax Foreign Income?” March 2007.

“A Modest Proposal for Improving the Quality of Charitable Contributions,” (with Timothy J. Besley), March 2007.

“Competition among Fallible Governments,” February 2007.

“Which Countries Become Tax Havens?” (with Dhammika Dharmapala), NBER Working Paper No. 12802, December 2006.

“Foreign Direct Investment and Domestic Economic Activity,” (with Mihir A. Desai and C. Fritz Foley), NBER Working Paper No. 11717, October 2005.

“What Did the Rising Tide Lift at the Turn of the Millennium?” (with Hilary W. Hoynes and Alan B. Krueger), January 2005.

“The Impact of Large Natural Disasters on National Economies,” (with Christian R. Jaramillo), March 2004.

“How Large Is the Government?” February 2004.

“Economic Foundations of International Tax Rules,” (with Mihir A. Desai), Harvard University Working Paper, December 2003.

“Tax Credits and Charitable Contributions in Michigan,” (with Naomi E. Feldman), Office of Tax Policy Research Working Paper No. 2003-7, October 2003.

“Value-Added Taxes and International Trade: The Evidence,” (with Mihir A. Desai), Harvard University Working Paper, September 2003.

“Understanding Tax Evasion Dynamics,” (with Eduardo M.R.A. Engel), NBER Working Paper No. 6903, January 1999.

“Investment Ramifications of Distortionary Tax Subsidies,” NBER Working Paper No. 6615, June 1998.

“Taxed Avoidance: American Participation in Unsanctioned International Boycotts,” NBER Working Paper No. 6116, June 1997.

“Forbidden Payment: Foreign Bribery and American Business after 1977,” NBER Working Paper No. 5266, September 1995.

“The Transfer Pricing Problem: Where the Profits Are,” NBER Working Paper No. 3538, December 1990.