

# **JAMES R. HINES JR.**

Curriculum Vitae  
January 2024

## **ECONOMICS OFFICE**

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## **LAW OFFICE**

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## **HOME/PERSONAL**

2112 Copley Avenue  
Ann Arbor, MI 48104-4534  
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Born: 9 July, 1958, Chicago, IL.  
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**

L. Hart Wright Collegiate Professor of Law, University of Michigan Law School, 2009-present.  
Professor of Law, 2006-present. Visiting Professor, 2005-2006.

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

Visiting Professor of Economics and Visiting Professor of Law, University of California-Berkeley, 2008-2009.

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 School of Public and International Affairs, 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.

### **EDITORIAL BOARDS**

Editorial Board, *American Law and Economics Review*, 2013-present.

Editorial Advisory Board, *National Tax Journal*, 2019-present.

Editorial Advisory Board, *Journal of Risk and Financial Management*, 2020-present.

Editorial Advisory Board, *The Economists' Voice*, 2012-present. Co-Editor, 2010-2012.

Co-Editor, *Journal of Public Economics*, 2010-2013.

Co-Editor, *Journal of Economic Perspectives*, 2004-2010.

Editor, *FinanzArchiv*, 2000-2003.

Editor, *National Tax Association Proceedings*, 2001.

Editorial Board, *B.E. Journal of Economic Analysis & Policy*, 2001-2016.

Associate Editor, *Journal of International Financial Markets, Institutions and Money*, 1997-2013.

Associate Editor, *Journal of Regional Science*, 2003-2010.

Associate Editor, *New Palgrave Dictionary of Economics*, 2<sup>nd</sup> edition (Basingstoke, UK: Palgrave Macmillan, 2008).

Associate Editor, *Quarterly Journal of Economics*, 1997-2001.

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.

Co-Director, Program in Law & Economics, University of Michigan Law School, 2009-present.

President, American Law & Economics Association, 2023-present; Vice President, 2022-2023; Secretary-Treasurer, 2021-2022.

President-Elect, International Institute of Public Finance, 2023-present; Board of Management, 2020-2023.

Distinguished Fellow, CESifo Group, Germany, 2014-present. Research Fellow, 1999-2014.

International Research Fellow, Centre for Business Taxation, Oxford University, 2007-present.  
Fellow, Society for Empirical Legal Studies, 2019-present. Board of Directors, 2016-2019. Co-President, Conference on Empirical Legal Studies, 2018.  
Scientific Advisory Board, Mannheim Taxation Science Campus, Germany, 2014-present.  
Scientific Advisory Board, Ifo Institute and CESifo Council, Germany, 2016-2024.  
Eminent Research Scholar, University of Melbourne, Australia, 2024; Academic Guest, 2023.  
Becker Friedman Visiting Fellow, University of Chicago, 2013.  
Board of Directors, National Tax Association, 2010-2013. Program Chair, National Tax Association annual conference, 2000.  
Panel of International Academic Expertise on Business Tax, Her Majesty's Revenue and Customs, United Kingdom, 2008-2012.  
International Research Fellow, Institute for Fiscal Studies, London, United Kingdom, 2007-2010.  
Visiting Research Associate, STICERD, London School of Economics, United Kingdom, 2003-2004.  
Visiting Scholar, Institute for International Integration Studies, Trinity College, Dublin, Ireland, 2003.  
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.

## **PROFESSIONAL RECOGNITION**

### *Research Awards*

Daniel M. Holland Medal, National Tax Association, 2017.  
Richard A. Musgrave Visiting Professorship, International Institute of Public Finance and CESifo, 2014.  
Researcher of the Year Award, University of Michigan Ross School of Business, 2005.  
Contribution to the Research Environment Award, University of Michigan Ross School of Business, 2000.

*Teaching Prizes*

Michigan Economics Society Outstanding Professor Award, University of Michigan, 2010.  
 Dean's Teaching Honor Roll, Ford School, University of Michigan, 2001, 2002, 2003 and 2005.  
 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.

*Selected Keynote Addresses*

Inaugural Global Wealth Management Lecture, George Mason University, 2023.  
 Presidential Address, American Law & Economics Association, Boston MA, 2023.  
 RIDGE May Forum, Workshop on Public Economics, Montevideo, Uruguay, 2018.  
 Werner Sichel Lecture, Western Michigan University, Kalamazoo MI, 2017.  
 Mannheim Taxation Annual Conference, Mannheim, Germany, 2017.  
 Urban Economic Policy Annual Conference, Drexel University, Philadelphia PA, 2016.  
 Royal Society Lecture, Institute for Fiscal Studies, London, United Kingdom, 2014.  
 Bank of France Conference on Competitiveness and Corporate Taxation, Paris, France, 2014.  
 Richard Musgrave Lecture, CESifo Group, Munich, Germany, 2014.  
 Canadian Public Economics Group Annual Conference, Edmonton, Canada, 2013.  
 International Institute of Public Finance Annual Conference, Dresden, Germany, 2012.

**BOOKS**

***Global Goliaths: Multinational Corporations in the 21<sup>st</sup> Century Economy***, edited, with C. Fritz Foley and David Wessel (Washington, DC: Brookings, 2021). ISBN 978-0-815-73855-8.

***International Taxation***, edited (Cheltenham, UK: Edward Elgar, 2007). ISBN 981-1-84376-446-5.

***Taxing Corporate Income in the 21<sup>st</sup> 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

Risky trust investments, *Michigan State Law Review*, forthcoming.

Martin Feldstein (1939-2019), in Robert A. Cord, ed. *The Palgrave Companion to Harvard Economics* (London, UK: Palgrave Macmillan, forthcoming).

The role of trusts in taxing the rich, *Oxford Review of Economic Policy*, Autumn 2023, 39 (3), 460-477.

Digital tax arithmetic, *National Tax Journal*, March 2023, 76 (1), 119-143.

Corporate taxes and union wages in the United States, (with R. Alison Felix), *International Tax and Public Finance*, December 2022, 29 (6), 1450-1494.

Certain effects of random taxes, (with Michael J. Keen), *Journal of Public Economics*, November 2021, 203 (104412), 1-13.

Multinational activity in the modern world, (with C. Fritz Foley, Raymond J. Mataloni Jr., and David Wessel), in C. Fritz Foley, James R. Hines Jr., and David Wessel, eds. *Global Goliaths: Multinational Corporations in the 21<sup>st</sup> Century Economy* (Washington, DC: Brookings, 2021), 1-32.

Principles for policymakers, (with C. Fritz Foley and David Wessel), in C. Fritz Foley, James R. Hines Jr., and David Wessel, eds. *Global Goliaths: Multinational Corporations in the 21<sup>st</sup> Century Economy* (Washington, DC: Brookings, 2021), 537-546.

Taxes as pandemic controls, (with Ashley C. Craig), *National Tax Journal*, December 2020, 73 (4), 969-986.

Income inequality, progressive taxation, and tax expenditures, in Sisay Asefa and Wei-Chiao Huang, eds. *The Political Economy of Inequality: U.S. and Global Dimensions* (Kalamazoo, MI: Upjohn Press, 2020), 145-166.

Inter vivos transfers of ownership in family firms, (with Niklas Potrafke, Marina Riem, and Christoph Schinke), *International Tax and Public Finance*, April 2019, 26 (2), 225-256.

- Investment ramifications of distortionary tax subsidies, (with Jongsang Park), *Journal of Public Economics*, April 2019, 172 (1), 36-51.
- Perils of tax reform, *National Tax Journal*, June 2018, 71 (2), 357-376.
- Business tax burdens and tax reform, *Brookings Papers on Economic Activity*, Fall 2017, 48 (2), 449-471.
- Multinational firms and tax havens, (with Anna Gumpert and Monika Schnitzer), *Review of Economics and Statistics*, October 2016, 98 (4), 713-727.
- Are PILOTs property taxes on nonprofits? (with Fan Fei and Jill R. Horwitz), *Journal of Urban Economics*, July 2016, 94 (1), 109-123.
- Taxing sales of depreciable assets, *Michigan Business & Entrepreneurial Law Review*, Spring 2016, 5 (2), 161-172.
- Trade credit and taxes, (with Mihir A. Desai and C. Fritz Foley), *Review of Economics and Statistics*, March 2016, 98 (1), 132-139.
- Delegating tax, (with Kyle D. Logue), *Michigan Law Review*, November 2015, 114 (2), 235-274.
- Corporate taxation, in James D. Wright, ed. *International Encyclopedia of the Social & Behavioral Sciences*, 2<sup>nd</sup> Edition, volume 4 (Oxford, UK: Elsevier, 2015), 946-948.
- Understanding the AMT, and its unadopted sibling, the AMxT, (with Kyle D. Logue), *Journal of Legal Analysis*, Winter 2014, 6 (2), 367-408.
- How serious is the problem of base erosion and profit shifting? *Canadian Tax Journal*, June 2014, 62 (2), 443-453.
- The redistributive potential of wealth transfer taxes, *Public Finance Review*, November 2013, 41 (6), 885-903.
- How important are perpetual tax savings? in Jeffrey R. Brown, ed. *Tax Policy and the Economy*, volume 27 (Chicago: University of Chicago Press, 2013), 101-124.
- Who offers tax-based business development incentives? (with R. Alison Felix), *Journal of Urban Economics*, May 2013, 75 (1), 80-91.
- Income and substitution effects of estate taxation, *American Economic Review*, Papers and Proceedings, May 2013, 103 (3), 484-488.
- The tax revenue capacity of the U.S. economy, in Franklin Allen, Anna Gelpern, Charles Mooney and David Skeel, eds. *Is U.S. Government Debt Different?* (Philadelphia, PA: FIC Press, 2012), 113-125.

- Tax policy and the efficiency of U.S. direct investment abroad, (with Mihir A. Desai and C. Fritz Foley), *National Tax Journal*, December 2011, 64 (4), 1055-1082.
- U.S. defense contracts during the tax expenditure battles of the 1980s, (with Susan J. Guthrie), *National Tax Journal*, June 2011, 64 (2), 731-752.
- Peter Mieszkowski and the general equilibrium revolution in public finance, *Proceedings of the National Tax Association Annual Conference*, 2010, 102, 213-216.
- State fiscal policies and transitory income fluctuations, *Brookings Papers on Economic Activity*, Fall 2010, 41 (2), 313-337.
- Treasure islands, *Journal of Economic Perspectives*, Fall 2010, 24 (4), 103-126.
- The last best hope for progressivity in tax, (with Edward J. McCaffery), *Southern California Law Review*, July 2010, 83 (5), 1031-1098.
- International capital taxation, (with Rachel Griffith and Peter Birch Sørensen), in James Mirrlees, Stuart Adam, Timothy Besley, Richard Blundell, Stephen Bond, Robert Chote, Malcolm Gammie, Paul Johnson, Gareth Myles and James Poterba, eds. *Dimensions of Tax Design: The Mirrlees Review* (Oxford, UK: Oxford University Press, 2010), 914-996.
- The attack on nonprofit status: A charitable assessment, (with Jill R. Horwitz and Austin Nichols), *Michigan Law Review*, May 2010, 108 (7), 1179-1220.
- Income misattribution under formula apportionment, *European Economic Review*, January 2010, 54 (1), 108-120.
- Taxing inheritances, taxing estates, *Tax Law Review*, Fall 2009, 63 (1), 189-207.
- Which countries become tax havens? (with Dhammika Dharmapala), *Journal of Public Economics*, October 2009, 93 (9-10), 1058-1068.
- Reprinted in Dhammika Dharmapala, ed. *The Economics of Tax Avoidance and Evasion* (Cheltenham, UK: Edward Elgar, 2017).
- How globalization affects tax design, (with Lawrence H. Summers), in Jeffrey R. Brown and James M. Poterba, eds. *Tax Policy and the Economy*, volume 23 (Chicago: University of Chicago Press, 2009), 123-157.
- Domestic effects of the foreign activities of U.S. multinationals, (with Mihir A. Desai and C. Fritz Foley), *American Economic Journal: Economic Policy*, February 2009, 1 (1), 181-203.
- Reconsidering the taxation of foreign income, *Tax Law Review*, Winter 2009, 62 (2), 269-298.
- Foreign income and domestic deductions, *National Tax Journal*, September 2008, 61 (3), 461-475.

- Capital structure with risky foreign investment, (with Mihir A. Desai and C. Fritz Foley), *Journal of Financial Economics*, June 2008, 88 (3), 534-553.
- Excess burden of taxation, in Steven N. Durlauf and Lawrence E. Blume, eds. *The New Palgrave Dictionary of Economics*, 2<sup>nd</sup> ed., volume 3 (Basingstoke, UK: Palgrave Macmillan, 2008), 75-77.
- Excise taxes, in Steven N. Durlauf and Lawrence E. Blume, eds. *The New Palgrave Dictionary of Economics*, 2<sup>nd</sup> ed., volume 3 (Basingstoke, UK: Palgrave Macmillan, 2008), 103-105.
- Tax havens, in Steven N. Durlauf and Lawrence E. Blume, eds. *The New Palgrave Dictionary of Economics*, 2<sup>nd</sup> ed., volume 8 (Basingstoke, UK: Palgrave Macmillan, 2008), 173-175.
- Taxation of foreign income, in Steven N. Durlauf and Lawrence E. Blume, eds. *The New Palgrave Dictionary of Economics*, 2<sup>nd</sup> ed., volume 8 (Basingstoke, UK: Palgrave Macmillan, 2008), 192-194.
- Market reactions to export subsidies, (with Mihir A. Desai), *Journal of International Economics*, March 2008, 74 (2), 459-474.
- Corporate taxation and international competition, in Alan J. Auerbach, James R. Hines Jr., and Joel Slemrod, eds. *Taxing Corporate Income in the 21<sup>st</sup> Century* (Cambridge, UK: Cambridge University Press, 2007), 268-295.
- Reprinted in Vito Tanzi and Howell H. Zee, eds. *Recent Developments in Public Finance*, volume 2 (Cheltenham, UK: Edward Elgar, 2011), 346-373.
- Dividend policy inside the multinational firm, (with Mihir A. Desai and C. Fritz Foley), *Financial Management*, Spring 2007, 36 (1), 5-26.
- 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.
- Reprinted in Vihang Errunza, ed. *Finance in Emerging Markets*, volume 2 (London, UK: Routledge, 2016).
- 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.



Reprinted in Dhammika Dharmapala, ed. *The Economics of Tax Avoidance and Evasion* (Cheltenham, UK: Edward Elgar, 2017).

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.

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 215-251.

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.

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 143-160.

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.

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 496-511.

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, regional tax competition, and foreign direct investment, (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.

Applied public finance meets general equilibrium: The research contributions of Arnold Harberger, *Proceedings of the National Tax Association Annual Conference*, 2002, 94, 1-8.

Expectations and expatriations: Tracing the causes and consequences of corporate inversions, (with Mihir A. Desai), *National Tax Journal*, September 2002, 55 (3), 409-440.

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 272-303.

Excerpted in Michael J. Graetz, ed. *Foundations of International Income Taxation* (New York: Foundation Press, 2004), 114-118.

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.

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 304-326.

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.

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.

“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.

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 95-122.

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.

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 52-70.

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.

Reprinted in Dhammika Dharmapala, ed. *The Economics of Tax Avoidance and Evasion* (Cheltenham, UK: Edward Elgar, 2017).

Reprinted in James R. Hines Jr., ed. *International Taxation* (Cheltenham, UK: Edward Elgar, 2007), 18-51.

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.

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.

Reprinted in Wallace E. Oates, ed. *The Economics of Fiscal Federalism and Local Finance* (Cheltenham, UK: Edward Elgar, 1998), 535-557.

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.

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