

DHAMMIKA DHARMAPALA

July 2023

Professor, UC Berkeley School of Law
302 JSP, 2240 Piedmont Ave., Berkeley, CA 94720 MC: 2150, USA
Email: dharmap@berkeley.edu

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-

Research Affiliate, Tax and Transfer Policy Institute, Australian National University, 2018-

Research Member, European Corporate Governance Institute, 2023-

EDUCATION:

Ph.D: Department of Economics, University of California at Berkeley

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

PAST POSITIONS:

Paul H. and Theo Leffmann Professor of Commercial Law, University of Chicago Law School, 2021-2023

Julius Kreeger Professor, University of Chicago Law School, 2015-2020

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

Walter Schaefer Visiting Professor, University of Chicago Law School, 2014

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

Visiting Professor, Northwestern University School of Law, Fall 2013

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

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

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

2009-2014

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

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

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

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:

“The Law of Restitution for Mistaken Payments: An Economic Analysis” (with Nuno Garoupa)
Journal of Legal Studies, forthcoming.

“Estimating Firms’ Responses to Securities Regulation Using a Bunching Approach”

American Law and Economics Review, Vol. 24, 2022, pp. 449–494.

Winner, Distinguished Article Prize of the *American Law and Economics Review* for the best empirical article published in the journal in 2022

Featured in the Harvard Law School [Forum on Corporate Governance and Financial Regulation](#)

“Collective Bargaining Rights and Police Misconduct: Evidence from Florida” (with Richard H. McAdams and John Rappaport)

Journal of Law, Economics, & Organization, Vol. 38, 2022, pp. 1-41.

Corrigendum, Vol. 38, 2022, pp. 307-308

Featured in various media outlets, including the *New Yorker*, the *New York Times*, *Time* magazine, the *Guardian* and the *Washington Post* (see media mentions of research)

“A New Measure of Foreign Rule Based on Genetic Distance”

Economic Inquiry, Vol. 59, 2021, pp. 622-647.

- “The Tax Elasticity of Financial Statement Income: Implications for Current Reform Proposals”
National Tax Journal, Vol. 73, 2020, pp. 1047-1064.
 Featured in the [FinReg blog](#) of the Global Financial Markets Center, Duke University School of Law
- “Profit Shifting in a Globalized World”
American Economic Association Papers and Proceedings, Vol. 109, 2019, pp. 488-492.
- “Tax Sparing Agreements, Territorial Tax Reforms, and Foreign Direct Investment” (with Celine Azemar)
Journal of Public Economics, Vol. 169, 2019, pp. 89-108.
 Featured on the Australian National University’s [Austaxpolicy blog](#)
- “Stock Market Reactions to India's 2016 Demonetization” (with Vikramaditya S. Khanna)
Journal of Empirical Legal Studies, Vol. 16, 2019, pp. 281-317.
- “Revisiting the Uneasy Case for the Corporate Tax in an Uneasy World” (with Mihir Desai)
Journal of the British Academy, Vol. 6, Supplementary Issue 1, 2018, pp. 247–284.
- “The Future of the Company Tax” (with Mihir Desai)
British Academy Review, No. 34, Autumn 2018, pp. 20-22.
- “The Consequences of the Tax Cut and Jobs Act’s International Provisions: Lessons from Existing Research”
National Tax Journal, Vol. 71, 2018, pp. 707-728.
 Erratum, *National Tax Journal*, Vol. 72, June 2019, p. 464.
- “The Impact of Mandated Corporate Social Responsibility: Evidence from India’s Companies Act of 2013” (with Vikramaditya S. Khanna)
International Review of Law and Economics, Vol. 56, 2018, pp. 92-104.
 Featured in the [Oxford Business Law Blog](#)
- “International Spillovers from Proposed US Tax Reforms”
Australian Tax Forum, Vol. 33, 2018, pp. 79-100.
- “‘Pay-it-Forward’ and Higher Education Subsidies: A Median Voter Model” (with Jennifer Delaney)
Contemporary Economic Policy, Vol. 35, 2017, pp. 615-629.
- “Cross-Border Tax Evasion under a Unilateral FATCA Regime”
Journal of Public Economics, Vol. 141, 2016, pp. 29-37.
- “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](#).

Featured in the Harvard Law School [Forum on Corporate Governance and Financial Regulation](#)

- “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](#)
- “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:

“Tackling Tax Avoidance” in Thomas Cottier, Krista Nadakavukaren Schefer, and Rodrigo Polanco (eds) *Elgar Encyclopedia of International Economic Law*, 2nd ed., Edward Elgar Publishing, forthcoming.

“Do Multinational Firms use Tax Havens to the Detriment of Nonhaven Countries?” in C. Fritz Foley, James R. Hines, Jr. and David Wessel (eds.) *Global Goliaths: Multinational Corporations in the 21st Century Economy*, Brookings Institution Press, 2021, pp. 439-497.

“Introduction” in Dhammika Dharmapala (ed.) *The Economics of Tax Avoidance and Evasion*, Edward Elgar Publishing, 2017, 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](#)

“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:

“Controlling Externalities: Controlling Shareholders, Cross-Firm Externalities, and Dual-Class Stock”
(with Vikramaditya S. Khanna)
Revise-and-resubmit, *Journal of Corporate Law Studies*
Featured in the Harvard Law School [Forum on Corporate Governance and Financial Regulation](#)

“The Consequences of the 2017 US International Tax Reform: A Conceptual Framework for Welfare Analysis”

“Overview of the Characteristics of Tax Havens”

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:

2022: University of California at Berkeley, School of Law; Michigan-USC-Virginia Virtual Law and Economics Workshop; George Mason University (Larry E. Ribstein Law & Economics Workshop)

2021: University of Oxford (Business Law Workshop, Faculty of Law)

2020: Loyola Law School, Los Angeles (Tax Policy Colloquium); University of Michigan Law School (Law & Economics Workshop)

2018: Duke University Law School; Harvard Law School; Northwestern University School of Law; KOF Research Seminar, ETH Zurich; University of Kentucky; University of California at Berkeley (Law, Accounting, and Business Workshop); UCLA (School of Law)

2017: Fiscal Affairs Department, IMF; Duke University Law School

- 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:

2022: American Law and Economics Association meetings (New York, NY)
Brookings Institution and Tax Policy Center Event on “Global Corporate Tax Reform” (online)
Conference on Empirical Legal Studies (Toronto; held online)
Latin American Workshop in Law and Economics (LAWLE, Bogota, Colombia; remote presentation)
National Bureau of Economic Research (NBER) Summer Institute, Law and Economics (Cambridge, MA)
Transfer Pricing Economists for Development (TPED) Summer Conference (Paris, France; remote presentation)

2021: American Law and Economics Association meetings (Chicago, IL; held online)
International Institute of Public Finance Annual Congress (Reykjavik, Iceland; held online)
International Tax Policy Forum Member Meeting (online)
IMF Conference on “Coordinating Taxation Across Borders” (online)
Tax Policy Center and University of North Carolina Event on: “What Are the Effects of the Biden Administration’s Corporate Tax Proposals?” (online)
University of Melbourne and Australian National University Conference on “International Tax Design for the 21st Century: Evaluating BEPS and Looking to the Future” (online)

2020: Mannheim Taxation (MaTax) Conference (online)
National Tax Association Annual Meetings (online)
National Tax Association Spring Symposium (online)
Oxford University Centre for Business Taxation Summer Symposium (online)

2019: American Economic Association Annual Meetings (Atlanta, GA)
Chicago/LSE Conference on the Economics of Crime and Justice (Chicago, IL)

2018: American Law and Economics Association meetings (Boston, MA)
Brookings Institution Conference on Multinational Corporations (Washington, DC)
Conference on Empirical Legal Studies (Ann Arbor, MI)
Economics of Social Sector Organizations conference (Chicago, IL)
National Tax Association Spring Symposium (Washington, DC)
Oxford University Centre for Business Taxation Summer Symposium (Oxford, UK)

2017: American Economic Association Annual Meetings (Chicago, IL)
American Law and Economics Association meetings (New Haven, CT)
Conference on “What Shall We Do With Company Tax?” (Canberra, Australia)
Illinois/Deloitte Tax Symposium (Chicago, IL)
National Tax Association Annual Meetings (Philadelphia, PA)
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 21st 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-President, Society for Empirical Legal Studies (2023)

Member, Board of Directors, Society for Empirical Legal Studies (2022-)

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

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

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

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

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, 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)

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

Member, Editorial Board, *American Economic Journal: Economic Policy* (2010-2019)

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, Conference on Empirical Legal Studies (2019, 2022)

Member, Program Committee, National Tax Association Annual Meetings (2003, 2009, 2010, 2011, 2013, 2021, 2023)

Member, Program Committee, American Law and Economics Association Annual Meetings (2013, 2020)

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)

External PhD Examiner for:
Arizona State University
Paris School of Economics

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 and Economics
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

MEDIA COVERAGE OF RESEARCH: Various outlets, including:

Australian, The
Bloomberg Businessweek
Boston Globe
CFO.com
Christian Science Monitor Tax VOX blog
CNN.com
Drum, The (Australian Broadcasting Corporation)
Economist, The
Jakarta Post, The
Marketplace (National Public Radio)
Marketwatch (<http://www.marketwatch.com>)
Media Matters for America (mediamatters.org)
Mint on Sunday (<http://mintonSunday.livemint.com>)
Money Matters (moneymatters.org)
Motley Fool, The (www.fool.com)
New York Times
New Yorker magazine
Pittsburgh Tribune-Review
PolitiFact (<http://www.politifact.com>)
Salon.com
San Diego Union-Tribune
Tax Foundation (<http://taxfoundation.org/blog/making-sense-profit-shifting-dhammika-dharmapala-0>)
Time magazine
Top of Mind, with Julie Rose (BYU Radio)
Vox (<http://www.vox.com>)
Wall Street Journal
Washington Post
Zeit, Die

TEACHING EXPERIENCE:

University of Chicago:

Corporate Finance (JD/LLM)
Introduction to Law and Economics (JD/LLM, Master of Public Policy)
Introductory Income Taxation (JD/LLM)
Corporate Governance in Emerging Markets (JD/LLM seminar)
Law and Economics Workshop (JD/LLM seminar)

University of Illinois:

Introduction to Law and Economics (JD/LLM)
Corporate Finance (JD/LLM)
International Tax Policy (JD/LLM)
Corporate Governance in Emerging Markets (JD/LLM seminar)

University of Michigan: Law, Behavior & Social Science Colloquium (JD/LLM seminar)
 Business Economics (undergraduate)
 Public Finance (Master of Public Policy)

University of Connecticut: Public Economics (PhD)
 Public Finance (undergraduate)
 Intermediate Microeconomics (undergraduate)

Georgetown University: Law and Economics Workshop (JD)

SERVICE:

2022/23: Law and Economics Program Committee, University of Chicago Law School

2021/22: Law and Economics Program Committee, University of Chicago Law School

2020/21: Law and Economics Program Committee, University of Chicago Law School
 University-wide Student Disciplinary Committee (University of Chicago)

2019/20: Law and Economics Program Committee, University of Chicago Law School
 Lectures, Conferences and Honors Committee, University of Chicago Law School
 University-wide Student Disciplinary Committee (University of Chicago)

2018/19: 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
 University-wide Student Disciplinary Committee (University of Chicago)

2017/18: Law and Economics Program Committee, University of Chicago Law School
 Lectures, Conferences and Honors Committee, University of Chicago Law School
 University-wide Student Disciplinary Committee (University of Chicago)

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:

2023 Distinguished Article Prize of the *American Law and Economics Review* for the best empirical article published in the journal in 2022

- 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)
- 1993 History of Economic Thought Society of Australia (HETSA) Prize