

**ANDREW T. HAYASHI**  
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#### ACADEMIC APPOINTMENTS AND AFFILIATIONS

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**University of Virginia School of Law**

Professor of Law, 2018 – present

Associate Professor of Law, 2013-2018

**Emory University - Center for the Study of Law and Religion**

McDonald Distinguished Fellow, 2019-present

**New York University - Furman Center**

Research Affiliate, 2013 - present

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#### EDUCATION

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**Berkeley Law School**, Berkeley, CA

J.D., May 2008

**University of California, Berkeley**, Berkeley, CA

Ph.D. - Economics, December 2008

**London School of Economics and Political Science**, London, UK

M.Sc. - Economics and Philosophy, *with merit*, September 2003

**Georgetown University**, Washington, DC

B.S.F.S. - Philosophy and International Economics, *magna cum laude*, May 2002

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#### WORKING PAPERS

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*Law for Angels and Empaths* (with Michael Gilbert)

*Present Bias and Debt-Financed Durable Goods* (R&R at American Law & Economics Review, with Oren Bar-Gill)

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#### PUBLICATIONS

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**Academic Essays and Articles**

*Christianity and the Liberal(ish) Income Tax*, \_\_ NOTRE DAME J.L. ETHICS & PUB. POL'Y \_\_ (2024) (forthcoming).

*Technology, Markets and the Income Tax Frontier*, \_\_ S. CAL. L. REV. \_\_ (2023) (forthcoming).

*Tax Enforcement and Redistributive Politics*, \_\_ FL. TAX REV. \_\_ (2023) (forthcoming, with Yehonatan Givati)

*Tax Sanctions and the Russia/Ukraine Conflict*, 48 N.C. J. INT'L L. 433 (2023) (with Ashley Deeks).

*Charitable Giving and Civic Engagement*, 2023 U. ILL. L. REV. 1179 (2023) (with Justin Hopkins).

- Reviewed at [Weekly SSRN Tax Article Review and Roundup](#).

*The End and the Beginning of Animus*, 74 ALA. L. REV. 697 (2023).

*Taxing Digital Platforms*, 26 VA. J. L. & TECH. 3 (2023) (with Young Ran Kim).

*The Small and Diversifying Network of Legal Scholars: A Study of Co-Authorship from 1980–2020*, 108 VA. L. REV. ONLINE 343 (2022).

*Tax Law as Foreign Policy*, 170 U. PA. L. REV. 275 (2022) (with Ashley Deeks).

*The Law and Economics of Animus*, 89 U. CHI. L. REV. 1 (2022)

*Dynamic Property Taxes and Racial Gentrification*, 96 NOTRE DAME. L. REV. 101 (2021)

- Reviewed at [Weekly SSRN Tax Article Review and Roundup](#) and [Jotwell](#).

*Protectionist Property Taxes*, 106 IOWA L. REV. 3 (2021) (with Richard M. Hynes).

*Do Good Citizens Need Good Laws? Economics and the Expressive Function*, 22 THEORETICAL INQ. IN L. 154 (2021) (with Michael D. Gilbert).

*Countercyclical Property Taxes*, 40 VA. TAX REV. 1 (2020)

- Reviewed at [Weekly SSRN Tax Article Review and Roundup](#).

*Myopic Consumer Law*, 106 VA. L. REV. 689 (2020)

- Blogged at [Oxford Business Law Blog](#).

*Property Taxes During the Pandemic*, STATE TAX NOTES 88 (June 22, 2020) (with Ariel Jurow Kleiman).

- Reviewed at [Weekly SSRN Tax Article Review and Roundup](#).

*Maintaining Scholarly Integrity in the Age of Bibliometrics*, 69 J. LEGAL EDUC. 138 (2019) (with Greg Mitchell).

*Crisis-Driven Tax Law: The Case of Section 382*, 23 FL. TAX REV. 1 (2019) (with Albert Choi and Quinn Curtis).

*The Quiet Costs of Taxation: Cash Taxes and Noncash Bases*, 71 TAX L. REV. 781 (2018).

*Savings Externalities in a Second-Best World*, 34 YALE. J. REG. 3 (2017) (with Daniel P. Murphy).

- Reviewed at [Weekly SSRN Tax Article Review and Roundup](#).

*A Theory of Facts and Circumstances*, 69 ALA. L. REV. 289 (2017).

- Profiled on podcast [Excited Utterances](#)

*Determinants of Mortgage Default and Consumer Credit Use: The Effects of Foreclosure Laws and Foreclosure Delays*, 48 J. MONEY CREDIT & BANKING 393 (2016) (with Sewin Chan, Andrew Haughwout, and Wilbert van der Klaauw).

*Who Benefits from New York's Property Assessment Caps?*, 74 STATE TAX NOTES 507 (Dec. 1, 2014).

*The Legal Salience of Taxation*, 8 U. CHI. L. REV. 1443 (2014).

*Tacking in Shifting Winds*, 127 HARV. L. REV. F. 204 (2014) (with Michael A. Livermore and Quinn Curtis).

*Property Taxes and Their Limits: Evidence from New York City*, 25 STAN. L. & POL'Y REV. 33 (2014).

*Occasionally Libertarian: Experimental Evidence of Self-Serving Omission Bias*, 29 J.L. ECON. & ORG. 3 (2013).

*Experimental Evidence of Tax Salience and the Labor-Leisure Decision: Anchoring, Tax Aversion, or Complexity?* 41 PUB. FIN. REV. 2 (2013) (with B. Nakamura and D. Gamage).

### **Blog Posts and Other Works**

*Tax Sanctions and Foreign Policy*. LAWFARE (May 4, 2022).  
<https://www.lawfareblog.com/tax-sanctions-and-foreign-policy>

*Stewardship and the Estate Tax*. CANOPY FORUM (June 2, 2021).  
<https://canopyforum.org/2021/06/02/stewardship-and-the-estate-tax/>

*Options for Property Tax Reform: Equitable Revenue Raising Reforms for New York City's Property Tax*, in THE MOST IMPORTANT ECONOMIC AND FISCAL DECISIONS FACING THE NEXT MAYOR (Citizens Budget Commission ed., 2013)

*Distribution of the Burden of New York City's Property Tax*, in STATE OF NEW YORK CITY'S HOUSING AND NEIGHBORHOODS (Furman Center for Real Estate and Urban Policy ed., 2012) (with Ben Gross).

### **Reviews**

[\*Understanding Tax Provisions in M&A Agreements\*](#), JOTWELL (May 9, 2018) (reviewing Gladriel Schobe, *Private Benefits in Public Offerings: Tax Receivable Agreements in IPOs*).

[\*Do Taxes Motivate Corporate Managers?\*](#), JOTWELL (June 2, 2017) (reviewing Lily Batchelder, *Accounting for Behavioral Considerations in Business Tax Reform: The Case of Expensing*).

[\*Putting a Face to International Tax Avoidance\*](#), JOTWELL (May 20, 2016) (reviewing Omri Marian, *The State Administration of International Tax Avoidance*).

[\*Equity and Efficiency in Rule Design\*](#), JOTWELL (June 29, 2015) (reviewing Zachary D. Liscow, *Reducing Inequality on the Cheap: When Legal Rule Design Should Incorporate Equity as Well as Efficiency*).

Review: Kim Brooks et al., *Challenging Gender Inequality in Tax Policy Making: Comparative Perspectives*, 23 L. & POL. BOOK REV. 3 (2013)

Review: Larry DiMatteo et al., *Visions of Contract Theory*, 17 L. & POL. BOOK REV. 10 (2007).

Review: Carl Cranor, *Toxic Torts*, 17 L. & POL. BOOK REV. 2 (2007).

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#### NON-ACADEMIC EXPERIENCE

**Furman Center for Real Estate and Urban Policy - NYU School of Law**, New York, NY  
*Research Fellow*, August 2011 – May 2013

**Davis Polk & Wardwell LLP**, New York, NY  
*Tax Associate*, November 2008 – June 2011

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#### SERVICE

**2022-2023:** Co-Chair of Diversity, Equity, and Belonging Committee.

**2021-2022:** Co-Chair of Diversity, Equity, and Belonging Committee; Ad Hoc Appointments Committee, Director of Admissions, Director of Virginia Center for Tax Law (since 2019).

**2020-2021:** Diversity, Equity, and Belonging Committee, Ad Hoc Appointments Committee, Assistant Dean for DEI, Ad Hoc Appointments Committee, Director of Career Services, Ad Hoc Appointments Committee, Director of Admissions, UVA Title IX Review Panelist.

**2019-2020:** Appointments Committee, UVA Title IX Review Panelist.

**2018-2019:** Dissertation Committee for Elliott Isaac (Economics), Publications Committee, Contributing Editor, Journal of Things We Like (Lots) Tax Section, UVA Title IX Review Panelist

**2017-2018:** Ad Hoc Diversity Committee (2016-2017, 2017-2018), Graduate Student Committee (2016-2017), Faculty Enrichment Committee (2017-2018), Planning Committee, Junior Tax Scholars Workshop, Contributing Editor, Journal of Things We Like (Lots) Tax Section, UVA Title IX Review Panelist.

**2016-2017:** Ad Hoc Diversity Committee, Planning Committee, Junior Tax Scholars Workshop, Contributing Editor, Journal of Things We Like (Lots) Tax Section, UVA Title IX Review Panelist.

**2015-2016:** Planning Committee, Junior Tax Scholars Workshop, Contributing Editor, Journal of Things We Like (Lots) Tax Section, National Tax Association Annual Meeting 2015, Program Committee, UVA Title IX Review Panelist.

**2014-2015:** Ad Hoc Appointments Committee, LRW Co-Director, Dissertation Committee for Heidi Schramm (Economics), Appointments Committee, Director of Student Affairs.

**Refereeing:** *Law & Philosophy; Journal of Institutional and Theoretical Economics; Journal of Legal Studies; American Law and Economics Review; Journal of Law, Economics & Organization*

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**MEDIA APPEARANCES**

- Politico “[Zinke’s wife declaring primary residence in California as he runs in Montana](#)”. [Fresh Research Podcast – The Nonprofit Times](#), [Common Law Podcast](#), [On Tax Podcast](#), [NBC](#)
- “Some things we know about filing 2020 taxes” Marketplace, 5/18/2021
- “Local governments need more revenue. Try progressive property taxes” Washington Post, May 2020
- Excited Utterance podcast guest, October 2018
- “Trump’s Company Is Suing Towns Across the Country to Get Breaks on Taxes — ‘Trump, Inc.’” Podcast, ProPublica, April 2018
- Newsplex, Charlottesville Resident Involved in Billion-Dollar Tax Scam, CBS News, May 21, 2014
- “NYC Property Tax Change Seen Yielding \$4 Billion Windfall.” Bloomberg. 3/9/2014.
- “New York Property Taxes Unfair to Renters, New Study Shows.” Huffington Post. 5/8/2012.
- “As Prices Soar to Buy a Luxury Address, the Tax Bills Don’t.” New York Times. 10/15/2012.
- “Bolsillos tiemblan por alza de las rentas.” El Diario. 05/04/2013.

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**INVITED PRESENTATIONS, LECTURES AND PANELS**

**2023:** U. Wisconsin Law School (Tax, Business and Compliance Workshop), U. North Carolina Law School (Sanctions Symposium), U. Southern California (Platforms Regulation Conference); U. Toronto School of Law (James Hausman Tax Law and Policy Workshop); Duke Law School (Tax Policy Seminar); ALEA Annual Meeting, Antonin Scalia Law School – George Mason (Law and Economics Workshop), Georgetown University Law Center (Law and Economics Workshop), Columbia Law School (Tax Policy Workshop), UVA Law (Fall Tax Invitational).

**2022:** U. Chicago Law School (Law & Economics Workshop), U. Alabama Law School (Animus Symposium), Cornell Law School (Law & Economics Workshop), Canadian Law and Economics Association Meeting, U. Florida Law School (Tax Policy Workshop), UVA (Platforms Regulation Conference), Pepperdine Caruso School of Law (guest instructor).

**2021:** UC Irvine School of Law (A. Lavar Taylor Tax Symposium: Taxation in Times of Crisis), U. Chicago Law School (Workshop on Race and the Law of Business & Finance), AALS Annual Meeting, UC Hastings School of Law (Tax Speaker Series), U. Illinois School of Law (Faculty Workshop).

**2020:** Harvard Law School (Christian Legal Perspectives Seminar), NYU School of Law (Classical Liberal Institute Symposium on Public Valuation of Private Property), Antonia Scalia Law School (Law & Economics Seminar).

**2019:** Loyola Law School (Tax Policy Seminar), Harvard Law School (Law and Economics Workshop), NYU School of Law (Law and Economics Workshop), ALEA Annual Meeting, Northwestern U. School of Law (Law and Economics Colloquium), Cardozo Law School, Boston U. School of Law (Consumer Law Workshop), Indiana U. Maurer School of Law (Tax Policy Colloquium)

**2018:** NTA Annual Meeting, Boston College (Tax Policy Workshop), NYU School of Law (Tax Policy Colloquium).

**2017:** NTA Annual Meeting, Vanderbilt Conference on Behavioral Law and Economics, Stanford/Harvard/Yale Junior Faculty Forum, Junior Tax Scholars Workshop at the U. of Toronto School of Law, Columbia Law School Summer Tax Workshop, Yale Law School (Symposium: Should Macroeconomic Considerations Play a Role in Private Law or Regulation?), ALEA Annual Meeting, UNLV Boyd School of Law, St. Louis U. School of Law, Duke Law School (Tax Policy Seminar).

**2016:** CELS Annual Meeting, NTA Annual Meeting, U. Virginia Invitational Tax Conference, Canadian Law and Economics Association Annual Meeting, U. Virginia (Summer Faculty Workshop), Columbia Law School – Hebrew University Tax Conference, Junior Tax Scholars Workshop at the UC Irvine School of Law, ALEA Annual Meeting, U. Toronto School of Law (James Hausman Tax Law and Policy Workshop).

**2015:** NTA Annual Meeting, Vanderbilt U. School of Law (Conference on Financial Regulation and Consumer Choice), Junior Tax Scholars Workshop at the U. of Texas School of Law, Columbia Law School (Summer Tax Workshop), Georgetown Law Center (Tax Policy Workshop), Tulane Tax Roundtable.

**2014:** Texas A&M School of Law, NTA Annual Meeting, U. Virginia Invitational Tax Conference, U. Florida (Graduate Tax Colloquium), Junior Tax Scholars Workshop at American U. Washington College of Law, AALS Annual Meeting.

#### **ADDITIONAL EXPERIENCE AND PROFESSIONAL AFFILIATIONS**

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**Bar Admissions:** New York

**Professional Affiliations:** American Economic Association, American Bar Association, New York State Bar Association, Society for Empirical Legal Studies, American Law and Economics Association, National Tax Association.