ANDREW T. HAYASHI
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ACADEMIC APPOINTMENTS AND AFFILIATIONS

University of Virginia School of Law, Charlottesville, VA
Class of 1948 Professor of Scholarly Research in Law, August 2019 - present
Director of the Virginia Center for Tax Law, January 2019 - present
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 - NYU Furman Center
Research Affiliate, 2013-present

EDUCATION

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. in Foreign Service (Philosophy and International Economics) *magna cum laude*, May 2002

PUBLICATIONS

Academic Articles

Tax Law as Foreign Policy, __ U. PA. L. REV. __ (2022) (forthcoming) (with Ashley Deeks).

The Law and Economics of Animus, __ U. CHI. L. REV. __ (2022) (forthcoming).

Dynamic Property Taxes and Racial Gentrification, 96 N.D. L. REV. 101 (2021)

- Reviewed by Prof. Ariel Jurow Kleiman in Weekly SSRN Tax Article Review and Roundup, https://taxprof.typepad.com/taxprof_blog/2021/01/weekly-ssrn-tax-article-review-and-roundup-kleiman-reviews-hayashis-dynamic-property-taxes-and-racia.html

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

Do Good Citizens Need Good Laws? Economics and the Expressive Function, __ Theoretical Inquiries in Law __ (2021) (forthcoming) (with Michael D. Gilbert).

Maintaining Scholarly Integrity in the Age of Bibliometrics, __ J. LEGAL EDUC. __ (2021) (forthcoming) (with Greg Mitchell).

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

- Reviewed by Prof. Sloan Speck in Weekly SSRN Tax Article Review and Roundup, https://taxprof.typepad.com/taxprof_blog/2020/04/weekly-ssrn-tax-article-review-and-roundup-speck-reviews-hayashis-countercyclical-property-taxes.html

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

- Blogged by invitation at Oxford Business Law Blog, https://www.law.ox.ac.uk /business-law-blog/blog/2019/10/consumer-law-myopia

Crisis-Driven Tax Law: The Case of Section 382, 23 FL. TAX REV. 1 (2019) (Peer edited) (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 by Prof. Erin Scharff in Weekly SSRN Tax Article Review and Roundup, https://taxprof.typepad.com/taxprof_blog/2017/03/weekly-ssrn-tax-article-review-and-roundup.html

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).

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) (invited contribution).

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).

Other Articles and Reports

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

- Reviewed by Prof. Mirit Eyal-Cohen in Weekly SSRN Tax Article Review and Roundup, https://taxprof.typepad.com/taxprof_blog/2020/08/weekly-ssrn-tax-article-review-and-roundup-eyal-cohen-reviews-property-taxes-during-the-pandemic-.html

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

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, Vand. L. Rev. (forthcoming 2018), available at SSRN), https://tax.jotwell.com/understanding-tax-provisions-in-ma-agreements/.

Do Taxes Motivate Corporate Managers?, JOTWELL (June 2, 2017) (reviewing Lily Batchelder, *Accounting for Behavioral Considerations in Business Tax Reform: The Case of Expensing* , https://papers.ssrn.com/sol3/papers.cfm?abstract_id=2904885 (2017)), http://tax.jotwell.com/do-taxes-motivate-corporate-managers/.

Putting a Face to International Tax Avoidance, JOTWELL (May 20, 2016) (reviewing Omri Marian, *The State Administration of International Tax Avoidance* , 7 Harv. Bus. L. Rev. (2016)), http://tax.jotwell.com/putting-a-face-to-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,* 127 Yale L.J. 2478 (2014)), http://tax.jotwell.com/equity-and-efficiency-in-rule-design/.

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).

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

SERVICE

Ad Hoc Appointments Committee, LRW Co-Director (2014)
Dissertation Committee: Heidi Schramm (Economics, 2015)
Appointments Committee, Director of Student Affairs (2015-16)
National Tax Association Annual Meeting 2015, Program Committee
Contributing Editor, Journal of Things We Like (Lots) Tax Section, www.jotwell.com (2015-2018)
Planning Committee, Junior Tax Scholars Workshop (2015, 2016, 2017)
UVA Title IX Review Panelist (2016-)
Ad Hoc Diversity Committee (2016-2017, 2017-2018)
Graduate Student Committee (2016-2017)
Faculty Enrichment Committee (2017-2018)
Dissertation Committee: Elliott Isaac (Economics, 2018)
Publications Committee (2018-2019)
Appointments Committee (2019-2020)
Director of Virginia Center for Tax Law, (2019-2021)
Diversity, Equity, and Belonging Committee (2020-2021)
Ad Hoc Appointments Committee, Assistant Dean for DEI (2020)
Ad Hoc Appointments Committee, Director of Career Services (2021)

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

MEDIA APPEARANCES

- "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.

Invited Presentations, Lectures and Panels

- February 22, 2021: UC Irvine School of Law, A. Lavar Taylor Tax Symposium: Taxation in Times of Crisis. "Progressive Property Taxes."
- February 19, 2021: U. Chicago Law School, A Workshop on Race and the Law of Business & Finance, "Dynamic Property Taxes and Gentrification."
- January 8, 2021: AALS, "State and Local Taxes During the Pandemic."
- November 4, 2020: Harvard Law School, Christian Legal Perspectives Seminar. "Christianity and the Liberal(ish) Income Tax."
- October 30, 2020: Classical Liberal Institute (NYU School of Law) Symposium on Public Valuation of Private Property. "Dynamic Property Taxes and Gentrification."
- March 5, 2020: Antonia Scalia Law School, Law & Economics Seminar. "Protectionist Property Taxes."
- November 2019: Loyola Law School, Tax Policy Seminar. "Bullion in the Sky."
- October 2019: Harvard Law School, Law and Economics Workshop. "Consumer Law Myopia."
- October 2019: New York University, Law and Economics Workshop. "Consumer Law Myopia."
- May 2019: American Law and Economics Association Annual Meeting. "Recessionary Property Taxes: Evidence from Maryland."
- March 2019: Northwestern University School of Law, Law & Economics Colloquium. "Rules and Standards: The Games Lawmakers Play."
- March 2019: Cardozo Law School. "Consumer Law Myopia."
- February 2019: Boston University School of Law, Consumer Law Workshop. "Consumer Law Myopia."
- February 2019: Indiana University Maurer School of Law, Tax Policy Colloquium. "Countercyclical Tax Bases."
- November 2018: National Tax Association Annual Meeting. "Recessionary Property Taxes."
- November 2018: Boston College Tax Policy Workshop. "Countercyclical Tax Bases."
- January 2018: NYU Tax Policy Colloquium. "Countercyclical Tax Bases."
- November 2017: National Tax Association Annual Meeting. "Tax Avoidance and Mergers: Evidence from Banks During the Financial Crisis."
- October 2017: Vanderbilt Conference on Behavioral Law and Economics. "The Simple Economics of Bad Intentions."
- June 2017: Stanford/Harvard/Yale Junior Faculty Forum. "A Theory of Facts and Circumstances."
- June 2017: Junior Tax Scholars Workshop at the University of Toronto School of Law. "Countercyclical Tax Bases."
- June 2017: Columbia Law School Summer Tax Workshop. "Savings Externalities in a Second-Best World."
- May 2017: Yale Law School - Should Macroeconomic Considerations Play a Role in Private Law or Regulation? "Savings Externalities in a Second-Best World."

- May 2017: American Law and Economics Association Annual Meeting. "Tax Avoidance and Mergers: Evidence from Banks During the Financial Crisis."
- April 2017: UNLV Boyd School of Law. "A Theory of Facts and Circumstances."
- March 2017: St. Louis University School of Law. "A Theory of Facts and Circumstances."
- February 2017: Duke Law School Tax Policy Seminar. "A Theory of Facts and Circumstances."
- November 2016: Conference on Empirical Legal Studies. "The Effects of Refund Anticipation Loans on Tax Filing and EITC Takeup."
- November 2016: National Tax Association Annual Meeting. "The Effects of Refund Anticipation Loans on Tax Filing and EITC Takeup" and "Theorizing About Facts and Circumstances."
- November 2016: University of Virginia Invitational Tax Conference. "Theorizing About Facts and Circumstances."
- September 2016: Canadian Law and Economics Association Annual Meeting. "The Effects of Refund Anticipation Loans on Tax Filing and EITC Takeup."
- July 2016: University of Virginia – Summer Faculty Workshop. "The Effects of Refund Anticipation Loans on Tax Filing and EITC Takeup."
- June 2016: Columbia Law School – Hebrew University Tax Conference. "The Effects of Refund Anticipation Loans on Tax Filing and EITC Takeup."
- June 2016: Junior Tax Scholars Workshop at University of California, Irvine School of Law. "Taxing Heterogeneous Behavioral Taxpayers."
- May 2016: American Law and Economics Association Annual Meeting. "The Effects of Refund Anticipation Loans on Tax Filing and Compliance."
- March 2016: University of Toronto James Hausman Tax Law and Policy Workshop. "The Effects of Refund Anticipation Loans on Tax Filing and Compliance."
- November 2015: National Tax Association Annual Meeting: "Evidence on Tax Return Filing from the 2008 Economic Stimulus Act and Tax Preparation Services."
- October 2015: Vanderbilt University School of Law Conference on Financial Regulation and Consumer Choice. "Modeling Intent-Based Punishments."
- June 2015: Junior Tax Scholars Workshop at University of Texas School of Law. "Tax Filing Effects of the 2008 Federal Stimulus."
- June 2015: Columbia Law School Summer Tax Workshop. "Taxing Committed Consumption and the Simple Economics of Paying In Kind."
- March 2015: Georgetown Law Center. "Taxing Committed Consumption and the Simple Economics of Paying In Kind."
- March 2015: Tulane Tax Roundtable. "Taxing Committed Consumption and the Simple Economics of Paying In Kind."
- November 2014: Texas A&M School of Law. "Taxing Phantom Income and the Simple Economics of Paying In Kind."
- November 2014: National Tax Association Annual Meeting. "Taxing Phantom Income and the Simple Economics of Paying In Kind."
- October 2014: University of Virginia Invitational Tax Conference. "Taxing Phantom Income and the Simple Economics of Paying In Kind."

- September 2014: University of Florida Graduate Tax Colloquium. "Taxing Phantom Income and the Simple Economics of Paying In Kind."
- June 2014: Junior Tax Scholars Workshop at American University Washington College of Law. "Cash Taxes and Consumption Commitments."
- January 2014: American Association of Law Schools Annual Conference. "The Legal Salience of Taxation."
- December 2013: Citizens Budget Commission conference on the Most Important Economic and Fiscal Decisions Facing the Mayor. "Options for Property Tax Reform: Equitable Revenue Raising Reforms for New York City's Property Tax."
- May 2013: Eastern Economic Association Annual Conference. "Household Debt Dynamics: How Do Struggling Homeowners Manage Credit?"
- March 2013: Duke Law School Tax Policy Seminar. "The Legal Salience of Taxation."
- January 2013: American Real Estate and Urban Economics Association Annual Meeting. "Household Debt Dynamics: How Do Struggling Homeowners Manage Credit?"
- November 2012: Conference on Empirical Legal Studies. "The Legal Salience of Taxation."
- June 2012: American Real Estate and Urban Economics Association Mid-Year Meeting. "The Legal Salience of Taxation."

ADDITIONAL EXPERIENCE AND PROFESSIONAL AFFILIATIONS

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.