MAKOTO HASEGAWA

Curriculum Vitae September 2016

National Graduate Institute for Policy Studies (GRIPS) 7-22-1 Roppongi, Minato-ku Tokyo 106-8677, Japan Tel: +81-(0)3-6439-6179 Fax: +81-(0)3-6439-6010 Email: m-hasegawa@grips.ac.jp

Education:

Ph.D. in Economics, University of Michigan, August 2013 M.A. in Economics, University of Michigan, May 2010 M.A. in Economics, Kyoto University, March 2007 B.A. in Economics, Kyoto University, March 2005

Employment:

Assistant Professor, National Graduate Institute for Policy Studies (GRIPS), August 2013 - present

Research Fellow of the Japan Society for the Promotion of Science, 2007

Fields of Interest:

Public Finance, Environmental and Natural Resource Economics

Publications:

"The Dynamics of Pollution Permits," (with Stephen Salant), Annual Review of Resource Economics, October 2015, 7, pp. 61-79.

"Cap-and-Trade Programs under Delayed Compliance: Consequences of Interim Injections of Permits," (with Stephen Salant), *Journal of Public Economics*, November 2014, 119, pp. 24-34.

"The Effect of Public Disclosure on Reported Taxable Income: Evidence from Individuals and Corporations in Japan," (with Jeffrey Hoopes, Ryo Ishida, and Joel Slemrod), *National Tax Journal*, September 2013, 66(3), pp. 571-608.

Working Papers:

"The Effect of Moving to a Territorial Tax System on Profit Repatriation: Evidence from Japan," (with Kozo Kiyota), GRIPS Discussion Paper 15-09, June 2015, revision requested by *Journal of Public Economics*.

"Investor Valuations of Japan's Adoption of a Territorial Tax Regime: Quantifying the Direct and Competitive Effects of International Tax Reform," (with Sebastien Bradley and Estelle Dauchy), January 2016, revision requested by *International Tax and Public Finance*.

"Cap-and-Trade Programs under Continual Compliance," (with Stephen Salant), Resources for the Future Discussion Paper 12-33, August 2012.

Work in Progress:

"The Impacts of a Territorial Tax Reform on Dividend Repatriations and Domestic Corporate Activities: Evidence from Japan," (with Masanori Orihara), September 2016.

Professional Activities and Services:

Scientific Committee Member for the 2015 International Institute for Public Finance (IIPF) Annual Congress

Honors, Grants, and Fellowships:

International Travel Grant, Murata Science Foundation, 2015

Grant-in-Aid for Young Scientists (B), Japan Society for the Promotion of Science (JSPS), April 2014 - present

International Travel Grant, Nomura Foundation, November 2013

Dissertation Research Award, Center for International Business Education and Research (CIBER), University of Michigan, 2013

Rackham One-Term Dissertation Fellowship, University of Michigan, Fall 2012

Michigan Institute for Research and Teaching in Economics Conference/Travel Award, Department of Economics, University of Michigan, 2012

Rackham International Travel Grant, University of Michigan, 2012

Letter of Commendation for Excellence in Teaching, Fall 2010 Introduction to Statistics, Department of Economics, University of Michigan, 2011

Briefing Fellowship, Center for Japanese Studies, University of Michigan, 2011

Rackham International Research Award, International Institute, University of Michigan, 2011

Research Grant from the Yamada Academic Research Fund, March 2011

Letter of Commendation for Excellence in Teaching, Fall 2009 Strategy (Introductory Game Theory Course), Department of Economics, University of Michigan, 2010

Summer Research Apprenticeship, Department of Economics, University of Michigan, 2009

Highest Distinction in the Preliminary Examination of Microeconomic Theory, Department of Economics, University of Michigan, September 2008

Department Fellowship, Department of Economics, University of Michigan, Fall 2007, Winter 2008, and Fall 2008

Nakajima Foundation Fellowship, September 2007 - August 2012

Research Fellowship of the Japan Society for the Promotion of Science, 2007

Valedictorian, Faculty of Economics, Kyoto University, March 2005

Mitsubishi Trust Yamamuro Memorial Scholarship, April 2002 - March 2005

Research Experience:

Research Assistant for Professor Joel Slemrod, June 2009 - August 2010 and September 2011 - December 2011

Conference and Seminar Presentations:

Microeconomics Seminar, Korea University, November 2015 International Institute of Public Finance 71st Annual Congress, August 2015 PEPPM Special Seminar, Tsukuba University, December 2014 International Institute of Public Finance 70th Annual Congress, August 2014 Public Economics Seminar, Hitotsubashi University, January 2014 National Tax Association 106th Annual Conference on Taxation, November 2013 National Tax Association 105th Annual Conference on Taxation, November 2012 University of Michigan Public Finance Seminar, October 2012 CBT Doctoral Meeting, Oxford University Centre for Business Taxation, September 2012 Office of Tax Analysis, U.S. Department of the Treasury, Washington D.C., August 2012 Association of Public Economic Theory 13th Annual Conference, June 2012 Michigan Tax Invitational, Office of Tax Policy Research, University of Michigan, June 2012 Public Finance Free Lunch Seminar, University of Michigan, October 2011 Public Finance Free Lunch Seminar, University of Michigan, October 2009 **Teaching Experience:**

National Graduate Institute for Policy Studies (GRIPS):

ECO3130E Economics of Tax Policy, Spring 2014, Spring 2015, and Spring 2016

ECO6020E Advanced Microeconomics III, Spring 2014, Spring 2015, and Spring 2016

ECO2020EA Government and Market (Introductory Public Economics), Winter 2014, Winter 2015, and Winter 2016

Graduate Student Instructor at the University of Michigan:

ECON 401 Intermediate Microeconomic Theory, Spring 2013

ECON 405 Introduction to Statistics, Fall 2010

ECON 482 Government Revenue, Winter 2010

ECON 398 Strategy (Introductory Game Theory Course), Winter 2009 and Fall 2009

Guest Lecturer at the University of Michigan:

ECON 661 Advanced Natural Resource Economics (Ph.D. level), Fall 2010 and Fall 2012

Teaching Assistant at Kyoto University:

Microeconomics (for Ph.D. and master's students in economics), April 2007 - July 2007

<u>Citizenship:</u>

Japan

References:

Joel Slemrod Department of Economics Ross School of Business University of Michigan (734) 763-6015 jslemrod@umich.edu

Stephen Salant Department of Economics University of Michigan (734) 764-2370 ssalant@umich.edu James R. Hines Jr. Department of Economics and Law School University of Michigan (734) 764-2320 jrhines@umich.edu