

## CHRIS WILLIAM SANCHIRICO

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### APPOINTMENTS

*Samuel A. Blank Professor of Law, Business, and Public Policy*, University of Pennsylvania Law School and Wharton School, Business and Public Policy Department (from July 2009)

*Co-director, Center for Tax Law and Policy*, University of Pennsylvania (from July 2007)

*Visiting Scholar*, La Facoltà di Economia, *Senior Fellow*, Istituto di Studi Avanzati, *Erasmus Mundus Scholar*, European Master in Law & Economics, Università di Bologna (June 2010)

*Professor of Law, Business, and Public Policy*, University of Pennsylvania Law School and Wharton School, Business and Public Policy Department (July 2003-July 2009)

*Professor*, University of Virginia School of Law (August 2002 to June 2003)

*Associate Professor*, University of Virginia School of Law (August 1999 to August 2002)

*Assistant Professor*, Department of Economics, Columbia University (July 1995 to June 1999)

### EDUCATION

*The Yale Law School* (1986-1994): J.D.

- *Focus*: Tax Policy; Law and Economics
- *Honors*: Olin Fellow 1989-94

*Yale University, Department of Economics* (1988-1994): Ph.D.

- *Fields*: Game Theory; Public Economics; Law and Economics; Mathematical Economics
- *Dissertation*: *A Probabilistic Model of Learning in Games* (published in *ECONOMETRICA*)
- *Honors*: Leylan Fellow 1993-1994

*Princeton University* (1980-1984): A.B.

- *Major*: Woodrow Wilson School of Public and International Affairs
- *Honors*: Woodrow Wilson Scholar 1983-1984 (Spent senior year on self-designed independent project; exempted from all requirements and grading.)

## TEACHING

### *Core Law Courses*

*Federal Income Taxation*: Penn Law (spring 2012, fall 2010, fall 2009, spring 2008, spring 2007);  
UVA Law (spring 2002, spring 2000)

*International Taxation*: Penn Law (spring 2010, spring 2009)

*Taxation of Business Entities*: Penn Law (fall 2011, spring 2010, fall 2008)

*Evidence*: Penn Law (fall 2007, fall 2006, spring 2006, spring 2005, fall 2003); NYU Law (fall 2005); Chicago Law (autumn 2004); UVA Law (spring 2003, spring 2001, fall 1999)

*Civil Procedure*: Penn Law (fall 2002); UVA Law (fall 2001, fall 2000); USC (fall 1999)

### *Other Law Courses*

*Tax Policy*: Penn Law (spring 2012, spring 2011, spring 2010, fall 2008, fall 2007, spring 2007)

*Advanced Topics in Evidence & Procedure*: Penn Law (spring 2006, spring 2005, fall 2003);  
Chicago Law (fall 2004); UVA Law (spring 2003); Columbia Law (spring 1997)

*Law & Economics*: Penn Law (spring 2004)

### *Economics Courses, Graduate and Undergraduate*

*Mathematical Game Theory for Ph.D. Candidates*: Columbia Economics Department (various semesters)

*Game Theory for Policy Makers*: Columbia Program in Economic Policy Management (various)

*Law & Economics*: Stanford Economics (spring 1995), Berkeley Legal Studies (fall 1994)

*Intermediate Microeconomics*: Columbia Economics Department (fall 1996, two sessions)

## PAPERS AND PUBLICATIONS

(All papers, articles, and appendices are available for download at [www.ssrn.com](http://www.ssrn.com))

### LAW

#### Tax Law and Policy

*Optimal Tax Policy and the Symmetries of Ignorance*, University of Pennsylvania, Institute for Law and Economic Research Paper No. 11-19 (2011).

*Policy Uncertainty and Optimal Taxation*, University of Pennsylvania, Institute for Law and Economics Research Paper No. 10-23 (2010)

*A Counter-reply to Bankman and Weisbach*, 64 TAX L. REV. 551 (2011)

*Tax Eclecticism*, 64 TAX L. REV. 149 (2011) (has separate web appendix)

*A Critical Look at the Economic Argument for Taxing Only Labor Income*, 63 TAX L. REV. 867 (2010) (has separate web appendix)

*Progressivity and Potential Income: Measuring the Effect of Changing Work Patterns on Income Tax Progressivity*, 108 COLUM. L. REV. 1551 (2008) (has separate web appendix)

*The Tax Advantage to Paying Private Equity Fund Managers With Profit Shares: What is it? Why is it Bad?* 74 U. CHIC. L. REV. 1071 (2008)

*Taxing Carry: The Problematic Analogy to "Sweat Equity,"* 117 TAX NOTES 239 (2007)

*Inequality and Uncertainty: Theory and Legal Applications*, 155 U. PA. L. REV. 279 (2006) (with M. Adler)

*Deconstructing the New Efficiency Rationale*, 86 CORNELL L. REV. 1003 (2001)

*Taxes versus Legal Rules as Instruments for Equity: A More Equitable View*, 29 J. LEGAL STUD. 797 (2000)

#### Law and Social Norms

*Competing Norms and Social Evolution: Is the Fittest Norm Efficient?* 149 U. PA. L. REV. 2027 (2001) (with P. Mahoney)

*Norms, Repeated Games, and the Role for Law*, 91 CAL. L. REV. 1281 (2003) (with P. Mahoney)

#### Public Economics, General Law and Economics

*Environmental Self-Auditing: Setting the Proper Incentives for Discovering and Correcting Environmental Harm*, 16 J.L. ECON. & ORG. 189 (2000) (with A. Pfaff)

*Big Field, Small Potatoes: An Empirical Assessment of EPA's Self-Audit Policy* 23 J. POLICY ANAL. & MGMT 415 (2004) (with A. Pfaff)

*General and Specific Legal Rules*, 161 J. INST'L & THEOR. ECON. 329 (2005) (with P. Mahoney)

Evidentiary Procedure

PROCEDURAL LAW AND ECONOMICS, VOLUME X, in ENCYCLOPEDIA OF LAW AND ECONOMICS (2<sup>nd</sup> Ed.) (forthcoming 2011) (volume editor and contributor)

*Models of Evidence: Survey and Assessment*, University of Pennsylvania, Institute for Law and Economic Research Paper No. 10-28 (2010) in ELGAR ENCYCLOPEDIA OF LAW AND ECONOMICS: VOLUME X, PROCEDURAL LAW AND ECONOMICS, C. Sanchirico, ed. (forthcoming 2011)

*Detection Avoidance and Enforcement Theory: Survey and Assessment*, University of Pennsylvania, Institute for Law and Economic Research Paper No. 10-29 (2010) in ELGAR ENCYCLOPEDIA OF LAW AND ECONOMICS: VOLUME X, PROCEDURAL LAW AND ECONOMICS, C. Sanchirico, ed. (forthcoming 2011).

*Fee Shifting in Litigation: Survey and Assessment*, University of Pennsylvania, Institute for Law and Economic Research Paper No. 10-30 (2010) in ELGAR ENCYCLOPEDIA OF LAW AND ECONOMICS: VOLUME X, PROCEDURAL LAW AND ECONOMICS, C. Sanchirico, ed. (forthcoming 2011), (with A.W. Katz)

*Decoupling as Transactions Tax*, 39 J. LEGAL STUD. 469 (2010) (with N. Garoupa)

*"What Makes the Engine Go: " Cognitive Limits and Cross-Examination*, 14 WIDENER L. REV. 507 (2009) (in *Symposium: Cross-Examination: The Great Engine (?)*)

*A Primary Activity Approach to Proof Burdens*, 37 J. LEGAL STUD. 273 (2008)

THE ECONOMICS OF EVIDENCE, PROCEDURE, AND LITIGATION, VOLUME I, in ECONOMIC APPROACHES TO LAW (anthology series from Edward Elgar Publishing Co.) (includes original introduction surveying the field) (2007)

THE ECONOMICS OF EVIDENCE, PROCEDURE, AND LITIGATION, VOLUME II, in ECONOMIC APPROACHES TO LAW (anthology series from Edward Elgar Publishing Co.) (includes original introduction surveying the field) (2007)

*Detection Avoidance*, 81 NYU L. REV. 1331 (2006) (has separate web appendix)

*Harnessing Adversarial Process: Optimal Strategic Complementarities in Litigation* (U. Pa., Inst. L. & Econ. Res. Paper Series, No. 05-01) (2005)

*Evidence, Procedure, and the Upside of Cognitive Error*, 57 STAN. L. REV. 291 (2004)

*Finding Error* 2003 MICH. ST. L. REV. 1189 (2004) (in *Symposium: Visions of Rationality in Evidence Law*)

*Evidence Tampering*, 53 DUKE L. J. 1215 (2004)

*Should Plaintiffs Win What Defendants Lose? Litigation Stakes, Litigation Effort, and the Benefits of Decoupling*, 33 J. LEGAL STUD. 323 (2004) (with A. Choi)

*Character Evidence and the Object of Trial*, 101 COLUM. L. REV. 1227 (2001)

*Relying on the Information of Interested—and Potentially Dishonest—Parties* 3 AM. L. & ECON. REV. 320 (2001)

*Games, Information and Evidence Production: With Application to English Legal History*, 2 AM. L. & ECON. REV. 342 (2000)

*The Burden of Proof in Civil Litigation: A Simple Model of Mechanism Design*, 17 INT'L REV. L. & ECON. 431 (1997)

#### GAME THEORY & PROBABILITY THEORY

*A Probabilistic Model of Learning in Games*, 64 ECONOMETRICA 1375 (1996)

*Collusion and Price Rigidity*, 71 REV. ECON. STUD. 317 (2004) (with S. Athey and K. Bagwell)

*The Role of Absolute Continuity in Merging of Opinions and Rational Learning*, 29 GAMES & ECON. BEH. 170 (1999) (with R. Miller)

*Almost Everybody Disagrees Almost All the Time*, “accepted subject to revision” at J. ECON. THEORY (with R. Miller)

*Minimal Inclusive Sets in Special Classes of Games* (1996)

## PRESENTATIONS

### LAW

*Tax Workshops and Conferences: Columbia Law School Tax Symposium, Harvard Law School Seminar on Current Research in Taxation, International Institute of Public Finance (Ann Arbor), Loyola (LA) Law School Tax Policy Colloquium, National Tax Association Annual Meetings (Philadelphia), NYU Tax Policy Colloquium, University of Michigan Tax Policy Workshop, University of Toronto James Hausman Tax Law and Policy Workshop*

*General Workshops and Conferences: American Law & Economics Association Annual Meetings (8 times), Benjamin N. Cardozo School of Law, Boston University School of Law, Boston College Law School, Columbia Law School (2), Conference on Empirical Legal Studies (2), Cornell Law School, Duke Law School, Fordham Law School (3), George Mason Law School, Georgetown University Law Center (3), Italian Society for Law and Economics Annual Meeting, Law and Society Meetings, Northwestern University School of Law (3), NYU School of Law (2), Stanford Law School (3), Università di Bologna—Istituto di Studi Avanzati, University of California Berkeley School of Law (2), University of Chicago Law School (2), University of Michigan Law School, University of Pennsylvania Law School (3), University of San Diego School of Law/University of California San Diego, University of Southern California Law School (3), University of Texas Workshop in Law and Economics, University of Toronto School of Law, University of Virginia School of Law (4)*

### ECONOMICS, STATISTICS, MATHEMATICS

*Boston University Economics Department, California Institute of Technology Social Science Department, Columbia Economics Department (4 times), Columbia Statistics Department, Econometric Society Summer Meetings (2), Iowa State Economics Department, Johns Hopkins University Economics Department, Kellogg Graduate School of Business (Managerial Economics and Decision Sciences [MEDS] Department), Madrid Conference on Learning in Games, National Bureau of Economic Research Summer Institute, Princeton University Economics Department, Stanford Institute of Theoretical Economics (2), Università di Bologna, University of California, Berkeley (Microeconomic Theory Seminar), University of California at Los Angeles Economics Department, University of Pennsylvania Economics Department (Applied Microeconomic Theory Workshop), University of Southern California Economics Department, University of Virginia Economics Department, University of Western Ontario, Yale Economics Department (4)*

## PROFESSIONAL SERVICE, EDITORSHIPS, MEMBERSHIPS

*Senate Finance Committee, Academic Roundtable (2012)*

*Co-director, Center for Tax Law and Policy, University of Pennsylvania*

*Chair, Tenure and Promotion Committee, Penn Law School (2010-2011)*

*Board of Directors, American Law and Economics Association (by election, 2006-2009)*

*Chair, Evidence Section, Association of American Law Schools (2008-2009)*

*Member, Appointments Committee, Penn Law School (2006-2007)*

*Founding Editor, ECONOMIC INEQUALITY & THE LAW ABSTRACTS (Social Science Research Service, Legal Scholarship Network)*

*Founding Editor, EVIDENCE & EVIDENTIARY PROCEDURE ABSTRACTS (Social Science Research Service, Legal Scholarship Network)*

*Editorial Board Member, INTERNATIONAL COMMENTARY ON EVIDENCE (Berkeley Electronic Press)*

*Editorial Board Member, REVIEW OF LAW AND ECONOMICS (Berkeley Electronic Press)*

*Area Organizer, American Law and Economics Association Annual Meeting: Taxation and Social Welfare (2009), Procedure and Evidence (2003, 2006),*

*Chair-Elect, Evidence Section, Association of American Law Schools (2007)*

*Secretary, Evidence Section, Association of American Law Schools (2006)*

*Executive Committee Member, Evidence Section, Association of American Law Schools (2005)*

*Advisory Board Member, LAW, NORMS, AND INFORMAL ORDER ABSTRACTS (Social Science Research Service, Legal Scholarship Network)*

*Board of Advisors, University of Minnesota Institute for Law & Economics*

*Peer-review Referee (multiple instances for most of the following journals):*

Legal Studies: Journal of Legal Studies, Journal of Law, Economics & Organization, Journal of Law & Economics, RAND Journal of Economics, International Review of Law & Economics, American Law & Economics Review, Law & Social Inquiry, National Tax Journal, Foundation Press Turning Point Series, Review of Law and Economics, International Commentaries on Evidence

Economic Theory: Econometrica, Review of Economic Studies, Journal of Economic Theory, Quarterly Journal of Economics, Games & Economic Behavior, Economic Theory, International Journal of Game Theory, International Economic Review

*Member, National Tax Association, International Institute of Public Finance, American Law and Economics Association, Game Theory Society, Association of American Law Schools*

## **OTHER RELEVANT EXPERIENCE**

### *Legal*

Consultant (2001), Tobacco Litigation Risk, Fred Alger Management, Inc.  
Expert Witness (2000-2001), *Bolick v. Roberts*, U.S. District Court for the Eastern District of Virginia  
Summer Associate (1989), *Simpson Thacher & Bartlett*, New York, focus on taxation  
Summer Associate (1988), *Paul, Weiss, Rifkind, Wharton & Garrison*, New York, Hong Kong, focus on taxation and joint ventures with People's Republic of China  
Summer Associate (1987), *Fried, Frank, Harris, Shriver & Jacobson*, New York, focus on taxation

### *Finance and Business*

Research Analyst (1984-1985), *The First Boston Corporation*, New York, focus on international corporate finance and Japan

### *Tax Policy*

Summer Intern (1983), *Senator Bill Bradley*, Washington office, focus on tax policy, reference: Legislative Counsel, Gina Despres

## **LANGUAGE**

Chinese: 3 years of classroom study, 1 year of residence in Beijing (English teacher, Peking University, 1985-1986)