Max Norton
501-4665 W 10th Ave
Vancouver, BC V6R 2J4
Canada

September 10, 2020

Ms. Brett Maranjian & application committee members
Graduate Student Workshop in Business Income Taxation
National Bureau of Economic Research
Cambridge, MA

Dear application committee members,

I am writing to apply to participate in the October 1st NBER Graduate Student Workshop and the Business Taxation conference the following day.

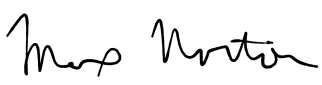
I am a fourth-year Ph.D. student at the University of British Columbia's Vancouver School of Economics, and have just advanced to candidacy. I am co-supervised by Kevin Milligan (kevin.milligan@ubc.ca), who has submitted a letter of recommendation on my behalf, and Marit Rehavi (marit.rehavi@ubc.ca). Victor Couture (victor.couture@ubc.ca) is also a member of my dissertation committee.

Much of my current research involves business taxation. I feel that I am still sharpening my understanding of the frontier of tax research, so I will be a motivated and active participant in the workshop, given the opportunity.

This PDF includes a current CV and a brief essay explaining my interest in the workshop. I can be reached at max.norton@ubc.ca, (415) 637-3445 (US), or (778) 847-2373 (Canada).

I hope you find my interest in the workshop apt, and I thank you in advance for considering my application.

Sincerely,



Max Norton

Max Norton

Ph.D. candidate (Year 4)
Vancouver School of Economics
University of British Columbia

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max.norton@ubc.ca
github.com/maxnorton

Research interests

Public finance, urban & regional economics, subjective well-being.

Education

Ph.D. in Economics, in progress – Vancouver School of Economics (UBC) 2017 - present
Committee members: Kevin Milligan (co-supervisor), Marit Rehavi (co-supervisor), Victor Couture.

M.A. in Economics – California State University, Sacramento 2015 - 2017
Supervisor: Mark Siegler

Certificate in Geographic Information Systems – Sierra College 2013

B.A. in Film Studies – Columbia College (Columbia University) 2002 - 2006

Notable courses taken

UBC year 2:
Econ 515B: Topics in Microeconomics (Information, rational inattention, learning in networks – Wei Li)
Econ 542: Economic Development II (Munir Squires)
Econ 544: Political Economy, Institutions, and Business (Francesco Trebbi)
Econ 550-551: Public Finance (Expenditures – Rehavi, Revenues – Milligan)
Econ 560: Labour Economics (Florian Hoffman) (Audit)
Econ 562: Research Design and Policy Evaluation (Joshua Gottlieb)
Econ 590A: Topics in International Finance (Michal Szkup) (Audit)
Econ 628: Topics in Applied Econometrics I (Computational economics and applications of machine learning – Jesse Perla & Paul Schrimpf)

UBC year 1:
Standard first-year PhD sequences in macro, micro, and econometrics.

CSU Sacramento (MA):
Master's-level macro, micro, and applied econometrics. Research thesis.
Electives in cost-benefit analysis, US economic history, math, and statistics.

Research assistance

Wei Cui, Allard School of Law, UBC January 2020 - present
Munir Squires, VSE Oct 2019 - present
John F. Helliwell, VSE Sept 2017 - present
Jonathan Kaplan, CSU Sacramento 2015 - 2016

Teaching experience

Teaching assistant to Ivan Pastine, Introduction to international trade Fall 2019
Teaching assistant to Robert Gateman, Introduction to microeconomics Summer 2019

Research activities

Work in progress

Long-run impacts of federal enterprise zones in the United States. (2nd year paper)

Voting, with and without your feet: School bonds and residential sorting.

Social insurance, labor formality, and local tax variation in China, with Jeff Hicks and Wei Cui.

Non-refereed publications

Social environments for world happiness. (With J. Helliwell, H. Huang, and S. Wang.) *World Happiness Report 2020,* ed. J. Helliwell, R. Layard, J. Sachs, and J.-E. De Neve. Sustainable Development Solutions Network, 2020.

Happiness at different ages: The social context matters. (With J. Helliwell, H. Huang, and S. Wang.) In *The Economics of Happiness: How The Easterlin Paradox Transformed Our Understanding of Well-Being and Progress,* ed. M. Rojas. Springer, 2019. (Book chapter | NBER working paper)

Appendix: Inventory of policy ideas from theme chapters. In *Global Happiness Policy Report 2018*.

Pre-doctoral

Managing grapevine trunk diseases in California's Southern San Joaquin Valley. (With K. Baumgartner, V. Hillis, M. Lubell, and J. Kaplan.) *Amer. J. Enology & Viticulture,* 70 (3).

Gains from migration and marriage: The last years of the Great Migration, 1965-1970. (CSUS M.A. thesis. Advisor: Mark Siegler.)

Trunk disease management tool, with Jonathan Kaplan, 2016.

Refereeing: Journal of Public Economics (1).

Awards: Four-Year Fellowship, UBC, 2017-2021; Dean's Award, CSUS College of Soc. Sci., 2017; Curry Scholarship in Economics, CSUS, 2016.

My computational utility function

I'm at my bliss point when working in	Stata, R, JavaScript/d3, ArcGIS, PHP, SQL
Some accessory tools I use every day are	Git, HTML/CSS, Latex, Markdown
Rusty but can get up to speed fast in	Julia, Python, C++, Java, Matlab, GAMS

Statement of interest in Business Income Taxation workshop – Max Norton

I am a fourth-year Ph.D. student who has just advanced to candidacy at the University of British Columbia. Having grown up in San Francisco and New York City but then working in economic development in rural California, I take a keen interest in issues related to geographic disparity, particularly considered through the lens of public finance. My goal is to produce insightful and novel research on such issues, requiring getting abreast of and synthesizing knowledge from frontier papers on relevant topics. This is where I hope the workshop and conference on business income taxation can help me make progress. In this statement I outline my three main research projects, and try to explain how joining the workshop and conference will help me move these forward.

One of my projects is a long-run evaluation of the U.S. Empowerment Zone, Enterprise Community, and Renewal Community programs, which together constitute the largest federal investment in a place-based policy in decades. A central component of two of these is a substantial general business credit for employers in distressed areas. Given related findings and my work in progress, I expect that these policies have significant contemporaneous effects, but heterogeneous and potentially negligible effects after their termination.

Refining this project is a central reason for my interest in the workshop. First, I hope to become more familiar with how top public finance economists are thinking about recent related policy developments, including retroactive zone program extensions and aspects of TCJA 2017. Second, I am always interested in discussions of data for U.S. business tax research. I currently rely on public use data such as the County Business Patterns and LEHD Origin-Destination Employment Statistics. All public use options have blind spots, and I hope to enhance this project down the road by accessing Census RDCs.

Another project that I have begun studies the institution of school bond voting. I ask: What are the consequences of granting voters authority over this instrument, while often ceding other revenue powers to elected bodies? Since state general funds are a dominant source of school funds, business taxes are a key alternative to bonds. To think this through correctly and spur new ideas, it is critical I be up to date on how economists think about state corporate taxes.

My third project[1] revolves around China's payroll tax system. Using an administrative data set of firms' tax returns, we have conducted an analysis of the distribution across sectors and firm sizes of China's primary fiscal response to COVID-19, a large temporary cut in the employer share of payroll tax. Our unique data also lets us study the implications of labor informality, an important issue in the effectiveness of business taxation in middle-income countries like China. I hope that this project demonstrates my interest in general questions on the economics of business taxation, outside of a specifically U.S. context. Future topics we intend to study include enforcement issues and potentially competing incentives between payroll and corporate income taxes. I expect that more exposure to the cutting edge in business income taxation in an international context will therefore have high value for my future efforts.

Thank you very much for considering my application. I am very excited for the potential opportunity to participate in the workshop.

[1]With fellow UBC economics student Jeff Hicks and faculty member Wei Cui, of UBC's Allard School of Law.

a place of mind
THE UNIVERSITY OF BRITISH COLUMBIA
Vancouver School of Economics

Kevin Milligan
Professor
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Re: Max Norton

September 10, 2020

Dear Prof. Zidar,

I am writing to support the application of Max Norton for participation in the NBER workshop on business income taxation on Oct. 1st.

Max is currently starting his fourth year of PhD studies at UBC, under my supervision. He is working on several issues of local public finance, including Enterprise Zones and property taxation and education finance in California. He is interested in how corporate investment decisions depend on taxes, with a specific interest in choice among locations. He would benefit from the NBER business income taxation workshop by seeing the latest research on this topic.

Max is ambitious and creative and will develop into a productive researcher. I think he would benefit a great deal from attending the workshop. For this reason, I recommend him strongly to you.

Yours truly,



Kevin Milligan
Professor of Economics
UBC Vancouver School of Economics