

MICHELLE HANLON

Deputy Dean for Faculty and Research
Sloan School of Management, MIT
E62-668, 100 Main Street
Cambridge, MA 02142

Howard W. Johnson Professor
Phone: 617-253-9849
mhanlon@mit.edu

Employment

2012–present	Massachusetts Institute of Technology, Howard W. Johnson Professor
Oct-Dec 2015	Visiting Professor, Oxford University, Said Business School
Summer 2015	Fellow, House Ways and Means Committee Tax Staff, U.S. Congress
2009–2012	Massachusetts Institute of Technology, Associate Professor (with tenure)
Fall 2008	Massachusetts Institute of Technology, Visiting Professor
2006–2009	University of Michigan, Associate Professor of Accounting (with tenure)
2002–2006	University of Michigan, Assistant Professor of Accounting
1998–2002	University of Washington, Teaching and Research Assistant
1993–1998	KPMG LLP -Tax Manager, St. Louis, Missouri and Phoenix, Arizona

Education

2002	University of Washington, PhD-Accounting
1997	University of Missouri-St. Louis, M.Acc. (emphasis: Taxation)
1993	Eastern Illinois University, BBA (Summa Cum Laude)

Professional Certifications

1993	Certified Public Accountant (inactive)
1993	Certified Management Accountant (inactive)

Government Testimonies

U.S. Senate Committee on Finance hearing “Made in America: Effect of the U.S. Tax Code on Domestic Manufacturing,” March 16, 2021.

U.S. House of Representatives Committee on Ways and Means hearing “Global Tax Environment in 2016 and Implications for International Tax Reform,” February 24, 2016.

U.S. Senate Committee on Finance hearing “Tax Reform Options: Capital Investment and Manufacturing,” March 6, 2012.

U.S. House of Representatives Committee on Ways and Means hearing “The Interaction of Tax and Financial Accounting on Tax Reform,” February 8, 2012.

Government Committee Appointments

Tax Expenditure Commission, Commonwealth of Massachusetts, 2019-2024

Textbooks (most recent edition)

Financial Accounting (seventh edition). M. Hanlon, R. Magee, and G. Pfeiffer. Cambridge Business Publishers, Chicago, IL 2023.

Scholes & Wolfson's Taxes and Business Strategy (sixth edition). M. Erickson, M. Hanlon, E. Maydew, and T. Shevlin. Cambridge Business Publishers, Chicago, IL 2020.

Intermediate Accounting (third edition). M. Hanlon, L. Hodder, K. Nelson, D. Roulstone, and A. Dragoo. Cambridge Business Publishers, Chicago, IL 2023.

Research Publications

“The Effect of Innovation Box Regimes on Investment and Employment Activity,” with Shannon Chen, Lisa DeSimone, and Rebecca Lester. *The Accounting Review*, vol. 98(5) (September), 2023, p. 1-28.

“The Use of Accounting Information in the Tax Base in the Pillar 2 Global Minimum Tax: A Discussion of the Rules, Potential Problems, and Possible Alternatives.” *Fiscal Studies*, vol. 44(1) (March), 2023, p. 37-52.

“The Use of Financial Accounting Information in the OECD BEPS 2.0 Project: A Discussion of the Rules and Concerns,” with Michelle Nessa. *National Tax Journal* (invited Forum paper), vol. 76 (1) (March), 2023, p. 193 -232.

“Insights into Auditor Public Oversight Boards: Whether, How, and Why they ‘Work’,” with Nemit Shroff. *Journal of Accounting and Economics*, vol. 74(1) (August), 2022, p. 101497.

“Corporate Debt and Taxes,” with Shane Heitzman. *Annual Review of Financial Economics*, vol. 14, 2022, p. 509-534.

“Behavioral Economics of Accounting: A Review of Archival Research on Individual Decision Makers,” with Kelvin Yeung and Luo Zuo. *Contemporary Accounting Research*, vol. 39(2), 2022, p. 1150-1214.

“The Possible Weakening of Financial Accounting from Tax Reforms.” *The Accounting Review*, vol. 96(5), 2021, p. 389-401. Presidential Scholar Address from the 2020 AAA Annual Meeting.

“Tax Avoidance and Multinational Firm Behavior,” with Scott Dyreng. Chapter 10 in the book entitled Global Goliaths: Multinational Corporations in the 21st Century Economy. 2021, The Brookings Institution, Washington, D.C.

“CEO Tax Effects on Acquisition Structure and Value,” with Rodrigo Verdi and Benjamin Yost. *The Accounting Review*, vol. 96 (2), 2021, p. 333-363.

“Tax Reform Made Me Do It!” with Jeff Hoopes and Joel Slemrod. NBER *Tax Policy and the Economy* vol 33, 2019, p. 33-80.

“When Does Tax Avoidance Result in Tax Uncertainty?” with Scott Dyreng and Ed Maydew. *The Accounting Review*, vol. 94 (2), 2019, p. 179-203.

Research Publications, continued

- “Country-by-Country Reporting and the International Allocation of Taxing Rights.” *Bulletin for International Taxation*, vol. 72 (4/5), 2018, p. 209-217. Invited paper.
- “Tax Rates and Corporate Decision Making,” with John Graham, Terry Shevlin, and Nemit Shroff. *Review of Financial Studies*, vol. 30 (9), 2017, p. 3128-3175.
- Financial Accounting and Reporting Section, Mid-Year Meeting Best Paper Award, 2015
- “The Taxman Cometh: Does Tax Uncertainty Affect Corporate Cash Holdings,” with Ed Maydew and Daniel Saavedra. *Review of Accounting Studies*, vol. 22, 2017, p. 1198-1228.
- “Changes in Corporate Effective Tax Rates over the Past 25 Years,” with Scott Dyreng, Ed Maydew, and Jake Thornock. *Journal of Financial Economics*, vol. 124, 2017, p. 441-463.
- “The Effect of Repatriation Tax Costs on U.S. Multinational Investment,” with Rebecca Lester and Rodrigo Verdi. *Journal of Financial Economics*, vol. 116, 2015, p. 179-196.
- “Taking the Long Way Home: U.S. Tax Evasion and Offshore Investments in U.S. Equity and Debt Markets,” with Ed Maydew and Jacob Thornock. *Journal of Finance*, vol. 70 (1), 2015, p. 257-287.
- “The Effect of Tax Authority Monitoring and Enforcement on Financial Reporting Quality,” with Jeff Hoopes and Nemit Shroff. *Journal of American Taxation Association*, vol. 36 (Fall), 2014, p. 137-170.
- “What do Firms do When Dividend Tax Rates Change? An Examination of Alternative Payout Responses,” with Jeffrey Hoopes. *Journal of Financial Economics*, vol. 114 (1), 2014, p. 105-124.
- “Incentives for Tax Planning and Avoidance: Evidence from the Field,” with John Graham, Terry Shevlin, and Nemit Shroff. *The Accounting Review*, vol. 89, 2014, p. 991-1024.
- American Taxation Association Outstanding Manuscript Award, 2017
- “Where do Firms Manage Earnings?” with Scott Dyreng and Ed Maydew. *Review of Accounting Studies*, vol. 17, 2012, p. 649-687.
- “Dividend Policy at Firms Accused of Accounting Fraud,” with Judson Caskey. *Contemporary Accounting Research*, vol. 30 (2), 2012, p. 818-850.
- “Audit Fees and Book-Tax Differences,” with Gopal Krishnan and Lillian Mills. *Journal of American Taxation Association*, vol. 34 (Spring), 2012, p. 55 -86.
- “Real Effects of Accounting Rules: Evidence from Multinational Firms’ Investment Location and Repatriation Decisions,” with John Graham and Terry Shevlin. *Journal of Accounting Research*, vol. 49 (March), 2011, p. 137-188.
- “A Review of Tax Research,” with Shane Heitzman. *Journal of Accounting and Economics*, vol. 50 (December), 2010, p. 127-178.
- American Taxation Association Outstanding Manuscript Award, 2012

Research Publications, continued

- “Barriers to Mobility: The Lockout Effect of U.S. Taxation of Worldwide Corporate Profits,” with John Graham and Terry Shevlin. *National Tax Journal*, vol. 63 (December), 2010, p. 1111-1144.
- “The Effects of Executives on Corporate Tax Avoidance,” with Scott Dyreng and Ed Maydew. *The Accounting Review*, vol. 85 (July), 2010, p. 1163-1189.
- American Taxation Association Outstanding Manuscript Award, 2013
- “Book-Tax Conformity: Implications for Multinational Firms,” with Ed Maydew. *National Tax Journal*, vol. 62 (March), 2009, p. 127-153. Forum/invited paper.
- “What Does Tax Aggressiveness Signal? Evidence from Stock Price Reactions to News about Tax Shelter Involvement,” with Joel Slemrod. *Journal of Public Economics*, vol. 93 (February), 2009, p. 126-141.
- “An Unintended Consequence of Book-Tax Conformity: A Loss of Earnings Informativeness,” with Ed Maydew and Terry Shevlin. *Journal of Accounting and Economics*, vol. 46 (December), 2008, p. 294-311.
- “Long Run Corporate Tax Avoidance,” with Scott Dyreng and Ed Maydew. *The Accounting Review*, vol. 83 (January), 2008, p. 61-82.
- American Accounting Association Distinguished Contribution to the Accounting Literature Award, 2020
- “An Empirical Examination of Corporate Tax Noncompliance,” with Lillian Mills and Joel Slemrod. In *Taxing Corporate Income in the 21st Century*, A. Auerbach, J. R. Hines Jr., and J. Slemrod (eds.). Cambridge: Cambridge University Press, 2007. Invited paper.
- “Is There a Link Between Executive Equity Holdings and Accounting Fraud,” with Merle Erickson and Ed Maydew. *Journal of Accounting Research*, vol. 44 (March), 2006, p. 113-143.
- “Evidence for the Possible Information Loss of Conforming Book Income and Taxable Income,” with Stacie Kelley Laplante and Terry Shevlin. *The Journal of Law and Economics*, vol. 48 (October), 2005, p. 407-442.
- “The Persistence and Pricing of Earnings, Accruals, and Cash Flows When Firms Have Large Book-Tax Differences.” *The Accounting Review*, vol. 80 (January), 2005, p. 137-166.
- 2003 ATA/PriceWaterhouseCoopers Best Tax Dissertation Award
 - 2003 Financial Accounting and Reporting Section of the American Accounting Association Best Financial Accounting Dissertation Award
- “Book-Tax Conformity for Corporate Income: An Introduction to the Issues,” with Terry Shevlin. *Tax Policy and the Economy*, No. 19, 2005, edited by James M. Poterba. National Bureau of Economic Research, Cambridge, MA. Invited paper.
- “How Much Will Firms Pay for Earnings That Do Not Exist? Evidence of Taxes Paid on Allegedly Fraudulent Earnings,” with Merle Erickson and Ed Maydew. *The Accounting Review*, vol. 79 (April), 2004, p. 387-408.

Research Publications, continued

“What Can We Infer About a Firm’s Taxable Income from its Financial Statements?” *National Tax Journal*, vol. 56 (December), 2003, p. 831-863. Invited paper, presented at the Brookings Institute.

“Are Executive Stock Options Associated with Future Earnings?” with Shiva Rajgopal and Terry Shevlin. *Journal of Accounting and Economics* (December), 2003, p. 3-43.

- Best Paper Award at the 2002 Journal of Accounting and Economics Conference

“Dividend Taxes and Firm Valuation: A Re-Examination,” with James Myers and Terry Shevlin. *Journal of Accounting and Economics*, vol. 35 (June), 2003, p. 119-153.

“The Accounting for Tax Benefits of Employee Stock Options and Implications for Research,” with Terry Shevlin. *Accounting Horizons*, vol. 16 (March), 2002, p. 1-16.

Working Papers

“Taxes and Competition: Evidence from the Airline Industry,” with Nemit Shroff and Rachel Yoon.

“Limitations on Interest Deductibility and Corporate Financial Policy,” with Shane Heitzman.

“TCJA and CARES Act Effects on Decision Making: A Survey,” with John Graham and Nemit Shroff.

Other Publications

“The Rise of the Minimum Tax,” with C. Hanna, N. Richter, and M. Schler. *Taxes: The Tax Magazine*. March, 2022. vol. 100 (3), 55-84.

“The Equipment Manufacturing Industry’s Perspective on Tax Reform,” with Ike Brannon. *Tax Notes*, September 25, 2017.

“How a Patent Box Would Affect the U.S. Biopharmaceutical Sector,” with Ike Brannon. *Tax Notes*, February 2, 2015, vol. 146 (5), p. 635-639.

Comments to Treasury/IRS

“Corporate Alternative Minimum Tax – Unrealized Gains/Losses.” Submitted February 8, 2023.

Non-Accounting/Tax Publications

Good Morning, Run. 2020. Children’s book, with Allie Johnson (Illustrator). Available at Amazon.com.

Teaching Experience

2008-2024	Taxes and Business Strategy, MBA elective, MIT (excl. 2 yrs on sabbatical)
2014	Exec. MBA Program, Corporate Financial Reporting
2014	Executive Education, Managerial Accounting
2011-2012	Financial Accounting, Master of Finance Program, MIT
2011-2013	Executive Education, Managerial Accounting MIT
Various years	Tax PhD Seminar, MIT
2010 - 2023	Ethics Module; Sloan Innovation Period/LEAD Week, MIT (excl. 2 yrs on sabbatical)
2009	Intermediate Accounting, MBA elective, University of Michigan
2004-2008	Financial Accounting, MBA Core Course, University of Michigan
2003, 2008	Intermediate Financial Accounting (BBA), University of Michigan
1999- 2001	Teaching Assistant, University of Washington. Executive MBA Program and Undergraduate Program, Financial and Managerial Accounting

Editing and Reviewing

Editor, <i>Journal of Accounting and Economics</i> , 2009–2024
Editorial Board Member of <i>Contemporary Accounting Research</i> , 2007–2009
Editorial Board Member of the <i>Journal of Accounting and Economics</i> , 2006–2009
Editorial Board Member of <i>The Accounting Review</i> , 2005–2009
Editorial Board Member of <i>Accounting Horizons</i> , 2009–2011
Editorial Board Member of <i>The Journal of American Taxation Association</i> , 2004
Ad-hoc reviewer: <i>The Accounting Review</i> ; <i>Journal of Accounting Research</i> ; <i>The Journal of Finance</i> ; <i>The Journal of Financial Economics</i> ; <i>Review of Financial Studies</i> ; <i>American Economic Review</i> ; <i>American Economic Journal: Economic Policy</i> ; <i>The Journal of Public Economics</i> ; <i>The Journal of Business</i> ; <i>Contemporary Accounting Research</i> ; <i>Review of Accounting Studies</i> ; <i>The Journal of the American Taxation Association</i> ; <i>The Journal of Management Accounting Research</i> ; <i>The Journal of Accounting, Auditing, and Finance</i> ; <i>The Australian Tax Review</i> ; <i>Accounting and Business Research (UK)</i> ; <i>National Tax Journal</i> ; <i>Accounting Horizons</i> ; and the MI Census RDC.

Awards and Honors

2021	Outstanding Teacher Award, MIT Sloan School
2020	Presidential Scholar, American Accounting Association
2020	Distinguished Contribution to Accounting Literature Award, American Accounting Association
2020	MIT Teaching with Digital Technology Award
2017	Outstanding Manuscript Award, American Taxation Association
2015	American Accounting Association, Financial Accounting and Reporting Section, Best Paper Award, Mid-Year Meeting
2014	Eastern Illinois University, 2014 Distinguished Alumna Award
2013	Jamieson Prize for Excellence in Teaching, MIT Sloan School
2013	Outstanding Manuscript Award, American Taxation Association
2012	Distinguished Alumna Award, Lumpkin College of Business, Eastern Illinois University
2012	Outstanding Manuscript Award, American Taxation Association
2010	Referee of the Year, National Tax Journal

Awards and Honors, continued

2005	Bank One Corporation Assistant Professor of Business Administration, University of Michigan
2003	Best Paper Award at the 2002 JAE Conference
2003	AAA Financial Accounting and Reporting Section's Best Dissertation Award
2003	American Taxation Association/PwC Best Dissertation Award
	Ernst & Young Faculty Fellowship, University of Michigan
2001	Deloitte Doctoral Fellowship
2001	University of Washington PhD Teaching Award
	AICPA Doctoral Fellowship
	University of Washington Dean's Achievement Award
1998	Eastern Illinois University Outstanding Young Alumna Award
1993	State Farm Insurance Companies Fellowship (40 students nationwide)

Advisory Board Memberships and Fellow Positions

International Tax Policy Forum, Academic Advisory Board, 2016 – present
German Business Panel Scientific Advisory Board, 2020-present
International Institute of Public Finance, Member, Board of Management, 2016-2019
Member, Scientific Advisory Board, Mannheim Taxation (previously named ScienceCampus MaTax, Mannheim), 2014 – present
University of North Carolina Tax Center, Academic Fellow

Research Grants

Research grant from the International Tax Policy Forum, 2006

Other Teaching and Service

2023	PhD Course, HARDI, University of Hawaii
2020, 2021	PhD Course, Xiamen University

MIT and MIT Sloan School of Management, Service, Committees, and Presentations

MIT Sloan, Deputy Dean for Faculty and Research, 2024 -
MIT Faculty Policy Committee, 2024 –
MIT Sloan Dean's Search Committee, 2024
MIT Sloan Area Head of Economics, Finance, and Accounting, 2019-2022
MIT Sloan Faculty Load Committee, 2019-2022
MIT Sloan DEI Faculty Matters Subcommittee, 2020-2021
MIT Sloan Faculty Governance Task Force, 2020
MIT Sloan Executive Personnel Committee, 2019-2022
Business Analytics Faculty Steering Committee, 2019-2020
MIT Sloan Latin America Office Faculty Steering Committee, 2019-2020
Sloan Gender Equity Committee, Sloan School, 2017- 2024
MIT Sloan Fellows MBA Program Committee, 2017-2019
Sloan Diversity and Community Steering Committee, 2018-2019
MIT Committee on Discipline, 2016-2019
Undergraduate Advisor (advise 4-7 undergraduate students each year), 2014 - present
Chair, MIT Sloan Accounting Group, July 2011–June 2015
Chair, MIT Sloan Undergraduate Education Committee, 2013–June 2015
MIT Committee on Curricula, 2013–2015

MIT and MIT Sloan School of Management, Service, Committees, and Presentations, continued

MIT Sloan Online Learning Task Force, 2014-2015

MIT Ad Hoc Committee on Privacy of Student Records, 2013-2014

Presentations to: Sloan Executive Committee, Sloan Visiting Committee, MBA recruiting event, and
Faculty Research Presentation at Sloan Faculty and Staff Meeting

Masters of Finance, Program Committee, 2012–2013

Undergraduate Task Force, MIT Sloan, 2012–2013

Recruiting Chair, MIT Sloan Accounting Group, 2010-2012

MBA Program Committee, 2009–2011

MIT Sloan Faculty Task Force on Values, 2009–2010

Many Promotion and Tenure Sub-Committees

University of Michigan, Ross School of Business, Service and Committees

Conference chair–Kapnick Accounting Conference, 2008

Harry Jones Fund, Faculty Administrator, 2006–2009

Co-chair of recruiting, 2006–2008, Accounting Group

External Service and Committees

National Tax Association Nominating Committee, 2023

AAA Distinguished Contribution to the Literature Award, 2023

FARS Mid-Year Best Paper Award Committee Member, 2016

Session Organizer, American Finance Association Meetings, Jan. 2016, San Francisco, CA

Planning Committee, International Institute of Public Finance, 2015 Annual Conference, Dublin, Ireland

National Tax Association Nominating Committee, 2014

American Accounting Association Senior Researcher Task Force, 2013-2014

2014 National Tax Association Annual Conference Planning Committee

AAA Financial Accounting and Reporting Section, Best Manuscript Selection Committee, 2013

Planning committee, AAA Doctoral Consortium, Lake Tahoe, 2012

Trustee, American Tax Association, 2010–2012

Board member, National Tax Association, 2009–2012

Co-teacher of the Tax Doctoral Consortium, UNC, 2009–2012, 2014-2015, 2017, 2020

Selection committee for the Distinguished Contribution to the Literature Award, 2011

Deloitte Foundation Doctoral Fellowship Selection Committee, 2008–2010

Program Committee, National Tax Association Annual Meeting, 2005, 2009, 2010

Publications Committee of the American Taxation Association, 2007–present

Journal of the American Taxation Association Conference Selection Committee–2007

2004 National Tax Association Spring Symposium Planning Committee

Reviewer and Discussant for the AAA at various Annual and Mid-Year Meetings

Doctoral Committee Service

Rachel Yoon (member) – 2023 (Boston University)

Ben Yost (co-chair, MIT) – 2017 (Boston College)

Paper awarded the American Taxation Association Best Dissertation Award, 2018

Paper awarded the Competitive Manuscript Award, AAA, 2018

Rebecca Lester (chair, MIT) – 2015 (Stanford University)

Paper awarded the American Taxation Association Best Dissertation Award, 2016

Daniel Saavedra (member, MIT) – 2015 (UCLA)

Paper awarded the Competitive Manuscript Award, AAA, 2017

Zawadi Lemayian (co-chair, MIT) – 2013 (Washington University)

Jeffrey Hoopes (co-chair, University of Michigan (UM)) – 2013 (Ohio State)

Luo Zuo (member, MIT) – 2013 (Cornell University)

Luke Watson (member, Penn State University) – 2013 (University of Florida)

Nemit Shroff (co-chair, UM) – 2011 (MIT)

Paper awarded the Competitive Manuscript Award, AAA 2014 and the Best Dissertation from the Financial Accounting and Reporting Section of the AAA

Sebastien Bradley (member, UM economics student) – 2011 (Drexel)

Jake Thornock (member, UNC student) – 2010 (University of Washington)

Kyle Peterson (chair, UM) – 2008 (University of Oregon)

Chad Larson (member, UM) – 2008 (Washington University)

Jonathan Cohn (member, UM finance student) – 2008 (University of Texas)

Invited Research Presentations

2024 Tulane University (mini conference)

2023 University of Nevada, Las Vegas

University of Iowa

International Tax Policy Forum

Stanford University

2022 Oxford University, Academic Symposium

2021 University of Texas - Dallas

2020 National Tax Association Spring Symposium

ASSA Annual Meetings, San Diego

2019 Notre Dame Fall Research Conference

International Tax Policy Forum

Carnegie Mellon University

Brookings Institute, Multinational Corporations in a Changing Global Economy Conference

2018 The Brattle Group, Boston

University of Paderborn, Paderborn, Germany

NBER Tax Policy and the Economy Conference

University of Southern California

Emory University

University of Oregon

International Tax Policy Forum

2017 Northwestern University, Kellogg School of Management

University of Tennessee

Max Planck Institute for Tax Law and Public Finance, Munich, Germany

2016 University of Toronto

Invited Research Presentations, continued

- 2015 KOF Swiss Economic Institute, ETH-Zurich, Zurich, Switzerland
WHU – Otto Beisheim School of Management, Vallendar, Germany
Oxford University, Oxford, England
Cambridge University, Cambridge, England
Organization for Economic Cooperation and Development (OECD), France
Cardiff University, Cardiff, Wales
London School of Economics, London, England
Bocconi University, Milan, Italy
International Institute of Public Finance, Annual Conference, Dublin, Ireland
International Tax Policy Forum, Washington D.C. (January and June meetings)
Harvard Law School, Seminar on Tax Law, Policy and Practice
- 2014 U.S. Treasury
Stanford Summer Camp
MaTax Conference, ZEW, Mannheim, Germany
Baruch College, The City University of New York
Columbia Law School, 2014 Davis Polk & Wardwell Tax Policy Colloquium
- 2013 University of Houston–Bauer Conference Speaker
University of Illinois
Washington University–St. Louis
Santa Clara University
Boston University
- 2012 London Business School
University of Miami
NYU Law School Colloquium on Tax Policy and Public Finance
Arizona State University
- 2011 Staff briefing of the Permanent Subcommittee on Investigations for Homeland Security
Internal Revenue Service
Staff briefing for Senate Finance Committee staff
Columbia University
University of Chicago
Northwestern University
University of Texas, Austin
University of Wisconsin, Madison
Rice University
Penn State University
Corporate Tax Reform Summit: Are Investment Incentives Necessary in Corporate Tax
Reform? Russell Senate Office Bldg, Washington, D.C.
Tax Economists Forum, Washington, D.C.
- 2010 University of Washington
Texas A&M University
Georgetown University
University of Southern California
- 2009 University of North Carolina Tax Symposium
Yale University
Journal of Accounting and Economics Conference

Invited Research Presentations, continued

2008 Duke University
Boston College
Boston University
University of Tennessee, Taxes and Mobility Conference
University of Notre Dame
Washington University in St. Louis
CESifo Summer Institute, Venice, Italy
Tax Economists Forum

2007 Said Business School – Oxford University
Stanford University
University of California-Berkeley
University of Arizona
University of Georgia
The National Economists Club
The American Tax Policy Institute
NBER Financial Accounting and Taxation Conference

2006 Harvard Business School
University of North Carolina
University of Missouri at Columbia
International Tax Policy Forum

2005 Columbia University
Northwestern University
Massachusetts Institute of Technology
University of Florida
Arizona State University
University of California Los Angeles
Public Finance Seminar (Michigan)

2004 NBER Tax Policy and the Economy Conference

2003 The Ohio State University
Texas A&M University
AAA Midwest Meeting
University of North Carolina at Chapel Hill
The Brookings Institute
University of Texas at Austin
University of Oregon
University of Colorado at Boulder
Michigan State University

Invited Research Presentations, continued

2002 University of Georgia
Indiana University
Washington University–St. Louis
University of Illinois (Urbana-Champaign)
University of Iowa
University of Pennsylvania
Massachusetts Institute of Technology
Stanford University
University of Chicago
University of Michigan
Rochester University
University of Arizona

Keynote Speeches, Discussions, Doctoral Consortium Talks, Panels, Visiting Weeks, and Other

2024 NBER Summer Institute, Corporate Finance, Discussion of “Tax Policy and Investment in a Global Economy” by Chodorow-Reich et al. July, 2024
Tax Bootcamp, London, Panelist “Taxes for Climate Change,” June 2024
International Tax Policy Forum, Moderator, “Revenue Consequences of Pillar 2 Adoption,” April 2024
Graduate Student First-Gen Low Income (GFLI) Club at MIT. “Tax Issues for Graduate Students,” March 2024
DC Bar Tax Conference, Panelist, “Corporate Taxation: The Corporate Alternative Minimum Tax,” January 10-11

2023 Sullivan Scholar Lecture, University of Iowa
International Tax Policy Forum, “The Use of Financial Accounting Information in the OECD BEPS 2.0 Project + Brief FASB Update,” June 2023
Tax Policy Center Webinar, Panelist, “Raising Revenue from Corporations,” May 16
Tax Council Policy Institute 24th Annual Tax Policy and Practice Symposium, Panelist, “Fostering Sound and Durable Tax Policy: The Vital Role of Business” June 11 – 12
National Tax Association Webinar, Panelist, “OECD Pillars 1 and 2 Explained,” March 14
Stanford University, Distinguished Visiting Scholar, February 6-10
DC Bar: 2023 Tax Legislative and Regulatory Update Conference, Panelist, “Corporate Taxation: The Corporate Alternative Minimum Tax,” January 25-26
International Tax Policy Forum and Institute of International Economic Law conference at Georgetown University Law Center, Moderator/Panelist, “Assessment of Pillar Two,” January, 12

Keynote Speeches, Discussions, Doctoral Consortium Talks, Panels, and Other Talks, continued

- 2022 The Tax Council, Panelist/Moderator, “Economic Outlook”, November, Washington DC
Law360 Tax Authority Webinar, Panelist, “5 Things Every Tax Pro Should Know About the
Inflation Reduction Act”
Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National
University, Panelist, “The Outlook for a New World Order: A World with Greater Tax
Harmonization”
Webinar: Minimum Corporate Income Taxes. A discussion with Alan Auerbach (University
of California-Berkeley), Michelle Hanlon (MIT), and (moderator) Kent Smetters
(Wharton). Penn Wharton Budget Model
Said Business School, Oxford University, Centre for Business Taxation Conference, Panelist,
“Further Investigation of the Global Minimum Tax”
Mandating Climate Disclosures: Impacts on Sustainability and Financial Markets. Golub
Center for Finance and Policy, MIT
Senior Congressional Staff Seminar “Technology and Policy Paths to Net Zero”, MIT
- 2021 Congressional Staff Briefing on President Biden’s Book-Minimum Tax
Featured Guest on “The Prescription: Fiscal Policy for Today’s Economy with Michelle
Hanlon” Tax Policy Center, Urban Institute and Brookings Institution
Keynote talk at the China Journal of Accounting Research Conference “Behavioral
Economics of Accounting: Individual Decision Makers”
Presented to the Dean’s Executive Committees: “Climate-Risk Disclosures”
Panel “Minimum Taxes” University of Chicago Law School Federal Tax Conference
Panel “Should There be a Tax on Corporate Book Income?” at the event entitled “What are
the Effects of the Biden Administration’s Corporate Tax Proposals?” hosted by the Tax
Policy Center and the University of North Carolina. (June 9th)
Panel “Global Goliaths: Multinational Corporations in the 21st Century Economy”,
Brookings Institution
Panel “Putting President Biden’s Corporate Tax Agenda in Context”, Tax Foundation
Panel “Taxing Profit in a Global Economy”, Oxford University
CFO Leadership Conference, Moderated discussion with the CFO of Feeding America
Editor Panel, American Taxation Association Mid-Year Meeting Doctoral Consortium
- 2020 Presidential Scholar Address, American Accounting Association Annual Meeting
- 2018 University of Chicago Law School Annual Tax Conference, Panelist
Keynote talk at the 5th Annual Mannheim Tax (MaTax) Conference, Germany
International Institute of Public Finance Annual Congress, Panel Presenter in the Session
entitled “U.S. Tax Reform and the Implications for the EU,” Finland
MBA Last Lecture, one of three professors voted on by the MBA class of 2018 to deliver a
‘Last Lecture’ talk to the class
Faculty Research Presentation at MIT Sloan Reunion Weekend
Harvard Business School, IMO Conference, Discussion of “Corporate Tax Cuts Increase
Income Inequality” by Nallareddy, Rouen, and Suarez Serrato
NTA Meetings, Washington, DC, Opening Panel “The Tax Cuts and Jobs Act: A Tax
System for the 21st Century?”
Duke-UNC CFO Roundtable (presentation to CFOs about tax reform)
UNC Tax Doctoral Consortium (every year)

Keynote Speeches, Discussions, Doctoral Consortium Talks, Panels, and Other Talks, continued

- 2017 Mens et Manus, 2017 joint presentation with Jim Poterba entitled “U.S. Tax Reform: Options and Impediments”
Faculty presentation, MBA Town Hall, March 2017
Presentations to Sloan staff, Roth 401K Option
Keynote talk at The Research Forum on Taxation - SKATTEFORUM 2017, The Research Council of Norway, at Granavolden Gjøstgiveri, Gran, Hadeland.
Keynote talks (2) at Xiamen University, Xiamen, China (resident faculty)
Discussion of “Accounting for Behavioral Considerations in Business Tax Reform: The Case of Expensing” by Lily Batchelder at the Int’l Tax Policy Forum Meeting, June 2017.
Presentation at the National Tax Association Spring Symposium, “Accounting for and Perceptions of Expensing,” Washington DC.
Discussion of “Taxes, Pledgeable Income and Innovation” by Julian Atanassov and Xiaoding Liu. NBER Economic Effects of State Business Taxation Conference.
- 2016 Keynote Presentation, 2016 Hong Kong UST Accounting Research Symposium
Discussion of “Accounting for Behavioral Biases in Tax Reform: The Case of Expensing” by Lily Batchelder, JFLA 2016 Annual Conference, Northwestern University Pitzker School of Law
Discussion of “Destination Based Cash Flow Tax” by A. Auerbach and M. Devereux at the Public Economics – UK Annual Conference, Oxford University
Keynote talks (3) at Xiamen University Accounting & Finance Symposium, Xiamen University, China (resident faculty)
MIT Asia Conference, Discussion of “Corporate In-house Human Capital Investment in Tax Planning” by Chen, Cheng, Chow, and Liu
MIT Asia Conference, Doctoral Consortium, Co-Leader
MIT Asia Conference, Panelist, Editor’s Panel
Presentations to Sloan staff, Roth 401K Option
Discussion of “Corporate Inversions: A Case of Having the Cake and Eating It Too” by Felipe Cortes, Armando Gomes, and Radhakrishnan Gopalan, SFS Finance Cavalcade Conference, Toronto, Canada
Panelist and small group facilitator, ATA Doctoral Consortium
Discussion of “Corporate Tax Havens and Transparency” by Morten Bennesen and Stefan Zeume. American Finance Association Meetings, San Francisco, CA.
Panelist, American Accounting Association New Faculty Consortium
- 2014 Discussion of “Unprofitable Affiliates and Income Shifting Behavior” by De Simone, Klassen, and Seidman. University of Texas conference on International Taxation
Speaker, Editors’ Panel, American Accounting Association Meetings
Resident Faculty - PwC Summer Doctoral Symposium at MSU
Discussion of “Reporting What You Can’t Hide: How Credit Card Information Reporting Affects Small Business Tax Compliance” Said Business School, Oxford University, Oxford, U.K.
MIT Sloan, CFO Summit, Moderator of session entitled “Where Finance meets Communication”, November, 2014

Keynote Speeches, Discussions, Doctoral Consortium Talks, Panels, and Other Talks, continued

- 2013 Discussion of “Tax Evasion Across Industries: Soft Credit Evidence from Greece,” by Artavanis, Morse, and Tsoutsoura, Western Finance Association Meetings, Lake Tahoe
Panel presenter, session title: “The Road Ahead: Tax Reform and U.S. Source Intangible Income” at the Tax Council Policy Institute Conference entitled “Taxation of Intangibles: Implications for Growth, Jobs and Competitiveness,” Washington D.C.
Discussion of “Assessing the Quality of the Income Tax Accrual,” by Choudhary, Koester, and Shevlin, FARS Conference
Presenter, Editor’s Session, ATA Doctoral Consortium
Presenter, PechaKucha Research Session, ATA Mid-Year Meeting
- 2012 Discussion of “Investment, Accounting, and the Saliency of the Corporate Income Tax” at the Trans-Atlantic Public Economics Seminar Conference on Business Taxation,” sponsored by the NBER and University of Oxford, held at Oxford University, UK
Speaker, panelist, and group leader at the AAA Doctoral Consortium, Lake Tahoe
Speaker at the KPMG PhD Project Doctoral Consortium
Resident faculty, Verband der Hochschullehrer für Betriebswirtschaft (VHB) Seminar in empirical tax research, Vienna, Austria
- 2011 Speaker at forum entitled “Are Investment Incentives Necessary in Corporate Tax Reform?” held at the Russell Senate Office Building, Washington, D.C.
Keynote Speaker, European Institute for Advanced Studies in Management Conference
“Workshop on Current Research in Taxation,” Muenster, Germany
Resident faculty, PhD Seminar, University of Muenster, Germany
American Taxation Association, Doctoral Consortium, speaker
- 2010 Centre for Business Taxation Summer Symposium–Said Business School Oxford
University, discussant
Financial Accounting and Reporting Section of the American Accounting Association, Doctoral Consortium, speaker
American Accounting Association, New Faculty Consortium
- 2009 American Taxation Association Meeting, discussant
Journal of Accounting, Auditing, and Finance conference, discussant
- 2007 American Taxation Association meetings, panel presenter
- 2006 American Taxation Association Doctoral Consortium, speaker
American Accounting Association, New Faculty Consortium
- 2005 American Finance Association Meetings, discussant
American Accounting Association, New Faculty Consortium
American Taxation Association Mid-Year Meeting, speaker

Invited Participation at Conferences (excluding academic conferences attended annually)

ISSB Watcher Conference, University of Chicago, 2023
Stanford Summer Camp, 2019, 2021
Chicago Law School Tax Conference, 2018, 2020
International Institute of Public Finance, Annual Congress, 2016, 2018, and 2019
ITPF Meetings, Washington, D.C., February, June, and September, 2016-present
ITPF and Georgetown Law School, Tax Conference, Washington, D.C., 2016-present (almost annually)
Young Leaders Conference, Basel, Switzerland, American Swiss Foundation, 2010
UNC-Duke Fall Camp, 2010
Centre for Business Taxation Symposium, Said Business School Oxford University, 2010, 2012, 2014, 2022
Do Yesterday's Taxes Fit Today's Economy, at the University of Tennessee, 2008
Taxation of Multinational Firms, CESifo Summer Institute, Venice, Italy, 2008
Corporation Tax: Battling the Boundaries – Said Business School, Oxford, 2007
Tax Policy and the Economy Conference, National Bureau of Economic Research, Washington, D.C.
Invited author and presenter, 2004
Conference entitled “Public Disclosure of Corporate Tax Returns: Issues and Opinions,” held at the Brookings Institute, 2003
Stanford Summer Camp, 2001
Deloitte Doctoral Consortium Fellow, 2001
PAC 10 Accounting Conference Doctoral Fellow, 2001

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Bloomberg Tax, January 26, 2024. “Tesla Accounting Move Bolstered Disappointing Profits Report” <https://news.bloombergtax.com/financial-accounting/tesla-accounting-move-bolstered-disappointing-profits-report>

The Wall Street Journal, March 23, 2023. “Inflation Has More U.S. Companies Ditching ‘Last-In, First-Out’ Accounting” <https://www.wsj.com/articles/inflation-has-more-u-s-companies-ditching-last-in-first-out-accounting-27a0935c>

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https://www.washingtonpost.com/business/ftx-lesson-no-1-dont-fall-asleep-in-accounting-class/2022/12/14/d618c58a-7bab-11ed-bb97-f47d47466b9a_story.html

Politico Pro, November 17, 2022, “‘Do Your Best’: Businesses Confront Dems’ New Minimum Tax Without Guidance from Treasury.”

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Law360, August 26, 2022. “Corps. Could Rethink Book Profits, Earnings to Dodge AMT.”

Marginal Revolution, August 8, 2022. “The Tax Provisions of the New Climate and Taxes Bill” <https://marginalrevolution.com/marginalrevolution/2022/08/the-tax-provisions-of-the-new-climate-and-taxes-bill.html>

The New York Times, August 6, 2022. “Democrats Eye a Major Shift in How Corporations are Taxed” <https://www.nytimes.com/2022/08/06/us/politics/corporate-minimum-tax.html?partner=calculated>

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- The Wall Street Journal, June 27, 2022. “Inflation Puts Spotlight on Companies’ Use of Last-In, First-Out Accounting” <https://www.wsj.com/articles/inflation-puts-spotlight-on-companies-use-of-last-in-first-out-accounting-11656322200>
- Bloomberg Law Daily Tax Report, December 6, 2021. “Companies Poised to Lobby Accounting Boards Harder Over Tax Pact.”
- Tax Notes Federal, November 9, 2021. “Minimum Corporate Book Tax Raises Red Flags for Academics.”
- The Wall Street Journal, November 9, 2021. “Companies Lobby Against Democrats’ Interest-Deduction Limits” https://www.wsj.com/articles/companies-lobby-against-democrats-interest-deduction-limits-11636453801?mod=Searchresults_pos1&page=1
- The Wall Street Journal, November 5, 2021. “Accounting Experts Ask Congress to Change Proposal on Minimum Corporate Tax.” https://www.wsj.com/articles/accounting-experts-ask-congress-to-change-proposal-on-minimum-corporate-tax-11636157095?mod=Searchresults_pos2&page=1
- Tax Notes Federal, June 14, 2021. “Tax Games, the G-7 Agreement, and the Biden Budget.”
- Tax Notes Today, June 10, 2021. “Minimum Book Tax Could Spur Increased Tax Disclosures.”
- Law360 Tax Authority, April 21, 2021. “Corporate AMT Plan Revives Specter of Earnings Distortion.”
- Tax Notes Today, March 19, 2021. “Tax on Book Income has ‘Curb Appeal,’ but Details Could Confound.”
- The Detroit News, March 16, 2021. “Ford asks Congress for Tax Incentives to Support Electric Vehicle Development.” [Ford asks Congress for tax incentives to support electric vehicle development \(detroitnews.com\)](https://www.detroitnews.com/story/business/2021/03/16/ford-asks-congress-tax-incentives-electric-vehicle-development/7284477002/)
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- Law360 Tax Authority, October 3, 2019. “Clash of FASB Reporting, Taxes Reveals Independence Fears.” <https://www.law360.com/tax-authority/articles/1205351/clash-on-fasb-reporting-taxes-reveals-independence-fears>
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- The Hill, Opinion, April 19, 2019. “Warren’s Corporate Tax Solution is Fundamentally Flawed” <https://thehill.com/opinion/finance/439693-warrens-corporate-tax-solution-is-fundamentally-flawed>
- The Wall Street Journal, April 11, 2019, “Elizabeth Warren Proposes New Corporate Tax” <https://www.wsj.com/articles/elizabeth-warren-proposes-new-corporate-tax-11554987601?mod=searchresults&page=1&pos=1>
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- The Wall Street Journal, April 26, 2017. “Tax Cut Would Cost BofA, Citi Billions. Here’s Why They Still Win.” <https://www.wsj.com/articles/tax-cut-will-cost-bofa-citi-billions-heres-why-they-still-win-1493221515?mod=vocus&tesla=y>
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Washington Post, Letter to the Editor, March 13, 2016 https://www.washingtonpost.com/opinions/build-a-tax-code-that-keeps-us-profits-at-home/2016/03/13/c43a9460-e710-11e5-a9ce-681055c7a05f_story.html

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The Wall Street Journal, Op Ed, June 11, 2014 <http://online.wsj.com/articles/the-lose-lose-tax-policy-driving-away-u-s-business-1402527307>

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NPR, All Things Considered, April 15, 2014 <http://www.npr.org/2014/04/15/303391612/taking-money-on-an-overseas-round-trip-to-avoid-taxes>

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The Wall Street Journal, February 16, 2013

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Seekingalpha.com, September 28, 2012

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Bloomberg BNA, October 11, 2011

The New York Times, June 20, 2011

The New York Times, May 2, 2011

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Radio interview, NPR affiliate KPCC in L.A., February 3, 2011

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The WallStreetJournal.com, March 31, 2003
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Volunteer Activities

Faith Church, Finance Committee, 2010-present