

# MICHELLE HANLON

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## Employment

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|--------------|--------------------------------------------------------------------------|
| 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

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|------|---------------------------------------------------------------|
| 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

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

## Government Testimonies

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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

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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 21<sup>st</sup> 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

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“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

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- “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**

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“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**

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“Asymmetric Effects of Taxes on Product Market Outcomes,” 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**

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“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**

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

## **Non-Accounting/Tax Publications**

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

## Teaching Experience

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|---------------|------------------------------------------------------------------------------------------------------------------------------------|
| 2008-2024     | Taxes and Business Strategy, MBA elective, MIT (ave. 4.9/5) (excl. 2 yrs on sabbatical)                                            |
| 2014          | Exec. MBA Program, Corporate Financial Reporting (rating: 4.9/5)                                                                   |
| 2014          | Executive Education, Managerial Accounting (joint rating: 4.9/5)                                                                   |
| 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

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

## Awards and Honors

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|      |                                                                                                                 |
|------|-----------------------------------------------------------------------------------------------------------------|
| 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                                                                       |

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**Awards and Honors, continued**

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|      |                                                                                             |
|------|---------------------------------------------------------------------------------------------|
| 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)                          |

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**Advisory Board Memberships and Fellow Positions**

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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

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**Research Grants**

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Research grant from the International Tax Policy Forum, 2006

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**Other Teaching and Service**

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

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

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MIT Sloan, Deputy Dean for Faculty and Research, 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**

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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**

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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**

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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

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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

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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

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

## Invited Research Presentations, continued

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|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2008 | Duke University<br>Boston College<br>Boston University<br>University of Tennessee, Taxes and Mobility Conference<br>University of Notre Dame<br>Washington University in St. Louis<br>CESifo Summer Institute, Venice, Italy<br>Tax Economists Forum                             |
| 2007 | Saïd Business School – Oxford University<br>Stanford University<br>University of California-Berkeley<br>University of Arizona<br>University of Georgia<br>The National Economists Club<br>The American Tax Policy Institute<br>NBER Financial Accounting and Taxation Conference |
| 2006 | Harvard Business School<br>University of North Carolina<br>University of Missouri at Columbia<br>International Tax Policy Forum                                                                                                                                                  |
| 2005 | Columbia University<br>Northwestern University<br>Massachusetts Institute of Technology<br>University of Florida<br>Arizona State University<br>University of California Los Angeles<br>Public Finance Seminar (Michigan)                                                        |
| 2004 | NBER Tax Policy and the Economy Conference                                                                                                                                                                                                                                       |
| 2003 | The Ohio State University<br>Texas A&M University<br>AAA Midwest Meeting<br>University of North Carolina at Chapel Hill<br>The Brookings Institute<br>University of Texas at Austin<br>University of Oregon<br>University of Colorado at Boulder<br>Michigan State University    |

## **Invited Research Presentations, continued**

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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**

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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 24<sup>th</sup> 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 9<sup>th</sup>)  
Panel “Global Goliaths: Multinational Corporations in the 21<sup>st</sup> 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 5<sup>th</sup> 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**

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- 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 Gjestgiveri, 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 Atanasov 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 Pritzker 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 Bennedsen 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**

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- 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 Salience 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)**

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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, 2017, 2018, 2019, 2023

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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[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](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)

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Politico Pro Morning Tax, November 2, 2022. “Perverse Incentives.”

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

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The New York Times, August 6, 2022. “Democrats Eye a Major Shift in How Corporations are Taxed”  
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<https://news.bloombergtax.com/financial-accounting/reconciliation-deal-pulls-accounting-rulemaker-into-tax-politics>

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- Bloomberg Law Daily Tax Report, December 6, 2021. “Companies Poised to Lobby Accounting Boards Harder Over Tax Pact.”
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- 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](https://www.wsj.com/articles/accounting-experts-ask-congress-to-change-proposal-on-minimum-corporate-tax-11636157095?mod=Searchresults_pos2&page=1)
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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>
- The Wall Street Journal, January 13, 2019. “Tax Cut Helped Banks’ Earnings Growth—But Not for Much Longer” <https://www.wsj.com/articles/tax-cut-helped-banks-earnings-growth-but-not-for-much-longer-11547388001?mod=searchresults&page=1&pos=4>
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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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## **Volunteer Activities**

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Emerson Hospital Auxiliary, Board Member, 2023-present  
Faith Church, Finance Committee, 2010-present