

# 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. 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.

## Textbooks

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Financial Accounting (fifth edition). T. Dyckman, M. Hanlon, R. Magee, and G. Pfeiffer. Cambridge Business Publishers, Chicago, IL. 2016.

Scholes & Wolfson’s Taxes and Business Strategy (sixth edition). M. Erickson, M. Hanlon, E. Maydew, and T. Shevlin. Cambridge Business Publishers, Chicago, IL. 2019.

Intermediate Accounting (second edition). M. Hanlon, L. Hodder, K. Nelson, D. Roulstone, and A. Dragoo. Cambridge Business Publishers, Chicago, IL. 2019.

## Research Publications

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- “CEO Tax Effects on Acquisition Structure and Value,” with Rodrigo Verdi and Ben Yost. Forthcoming, *The Accounting Review*.
- “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 (number 2), 2019, p. 179-203.
- “Country-by-Country Reporting and the International Allocation of Taxing Rights.” *Bulletin for International Taxation*, vol. 72 (number 4/5), 2018. 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.

## Research Publications, continued

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- “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
- “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 Managers 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.
- “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 on the 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

## **Research Publications, continued**

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“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.

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

## **Working Papers**

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“Insights into Auditor Public Oversight Boards: Whether, How, and Why they ‘Work’,” with Nemit Shroff.

“The Effect of Innovation Box Regimes on Income Shifting and Real Activity” with Shannon Chen, Lisa DeSimone, and Rebecca Lester.

“Tax Avoidance and Multinational Firm Behavior” with Scott Dyreng. (A review chapter for The Brookings Institute.)

## **Other Publications**

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“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.

## Teaching Experience

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2008-2015, 2017- 2020	Taxes and Business Strategy, MBA elective, MIT (rating: 4.9/5)
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
2011-2014, 2018	Tax PhD Seminar, MIT
2010-2014, 2016-2019	Ethics Module; Sloan Innovation Period, MIT
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–present

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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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 Alumni Award, Lumpkin College of Business, Eastern Illinois University
2012	Outstanding Manuscript Award, American Taxation Association
2010	Referee of the Year, National Tax Journal
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 Alumnus Award
1993	State Farm Insurance Companies Fellowship (40 students nationwide)

## **Government Committee Appointments**

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Tax Expenditure Commission, Commonwealth of Massachusetts, 2019-2023

## **Advisory Board Memberships**

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International Tax Policy Forum, Academic Advisory Board, 2016 – present

International Institute of Public Finance, Member, Board of Management, 2016-2019

Member, Scientific Advisory Board, ScienceCampus MaTax, Mannheim, 2014 - present

## **Research Grants**

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Research grant from the International Tax Policy Forum, 2006

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

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MIT Sloan, Faculty Governance Task Force, 2020-  
MIT Sloan, Area Head of Economics, Finance, and Accounting, 2019-  
MIT Sloan Faculty Load Committee, 2019-  
Executive Personnel Committee, 2019-  
Business Analytics Faculty Steering Committee, 2019-  
MIT Sloan Latin America Office Faculty Steering Committee, 2019-  
Sloan Gender Equity Committee, Sloan School, 2017-  
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 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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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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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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- 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  
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
- 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

## **Invited Research Presentations, continued**

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- 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
- 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

## **Invited Research Presentations, continued**

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- 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
- 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, and Other Talks**

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- 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)
- 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 International 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 University Science and Technology 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 Bennesen and Stefan Zeume. American Finance Association Meetings, San Francisco, CA.  
Panelist, American Accounting Association New Faculty Consortium

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

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- 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.
- 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)**

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Stanford Summer Camp, 2019  
Chicago Law School Tax Conference, 2018  
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, Taxation of Intellectual Property in a Global Economy, Washington, D.C., March 2016, February 2017, February, 2018  
International Institute of Public Finance, 2016 Annual Congress, Lake Tahoe, Nevada  
MIT Sloan, CFO Summit, Moderator of session entitled “Where Finance meets Communication”, November, 2014  
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  
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

## **Op Eds, Media Citations, References, and Links**

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Bloomberg Daily Tax Report, December 17, 2019 “Tax Perk to Boost Investment May Work for Small Businesses” <https://news.bloomberglaw.com/daily-tax-report/tax-perk-to-boost-investment-may-work-for-small-businesses>

NPR, Marketplace, August 8, 2019, “Kraft Heinz Loses Millions in “Goodwill.” What Does That Mean?”, <https://www.marketplace.org/2019/08/08/kraft-heinz-lost-millions-goodwill-what-is-it/>

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>

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>

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-growthbut-not-for-much-longer-11547388001?mod=searchresults&page=1&pos=4>

Bloomberg, BNA, March 13, 2018 “Some Tax Law Provisions Could Make for a Tougher Recession” <https://www.bna.com/tax-law-provisions-n57982089815/>

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>

PRI The World, April 12, 2017, “Can you guess which country’s businesses face the highest taxes?” <https://www.pri.org/stories/2017-04-12/can-you-guess-which-country-s-businesses-face-highest-taxes>

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