

MICHELLE HANLON

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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.

Textbooks (most recent edition)

Financial Accounting (seventh edition). M. Hanlon, R. Magee, and G. Pfeiffer. Cambridge Business Publishers, Chicago, IL. 2022. (copyright 2023)

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 (third edition). M. Hanlon, L. Hodder, K. Nelson, D. Roulstone, and A. Dragoo. Cambridge Business Publishers, Chicago, IL. 2022 (copyright 2023).

Research Publications

"The Effect of Innovation Box Regimes on Investment and Employment Activity," with Shannon Chen, Lisa DeSimone, and Rebecca Lester. Forthcoming, *The Accounting Review*.

"The Use of Financial Accounting Information in the OECD BEPS 2.0 Project: A Discussion of the Rules and Concerns," with Michelle Nessa. Forthcoming, *National Tax Journal* (invited Forum paper).

"Insights into Auditor Public Oversight Boards: Whether, How, and Why they 'Work'," with Nemit Shroff. *Journal of Accounting and Economics*, vol. 74(1) (August), 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.

"Country-by-Country Reporting and the International Allocation of Taxing Rights." *Bulletin for International Taxation*, vol. 72 (4/5), 2018. Invited paper.

Research Publications, continued

- “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

“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.

“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” Invited paper.

“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.

Non-Accounting/Tax Publications

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

Teaching Experience

2008-2015, 2017- 2022	Taxes and Business Strategy, MBA elective, MIT (rating: ~ ave. 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, 2016-2021	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

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

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)

Government Committee Appointments

Tax Expenditure Commission, Commonwealth of Massachusetts, 2019-2023

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

2020, 2021 PhD Course, Xiamen University

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

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-

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

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

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

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

Invited Research Presentations, continued

- 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
- 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, and Other Talks

2022 The Tax Council, panelist/moderator, “Economic Outlook”, November, Washington DC
Law360 Tax Authority Webinar Panel “5 Things Every Tax Pro Should Know About the
Inflation Reduction Act” September (virtual panel)
Tax and Transfer Policy Institute, Crawford School of Public Policy, Australian National
University “The Outlook for a New World Order: A World with Greater Tax
Harmonization” Panel presentation
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 “Further
Investigation of the Global Minimum Tax” Panel presenter
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

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

- 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)
- 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 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

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

- 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

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

- 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)

- 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
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,
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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Fall Asleep in Accounting Class.” with Nemit Shroff.
- Politico Pro, November 17, 2022, “‘Do Your Best’: Businesses Confront Dems’ New Minimum Tax
Without Guidance from Treasury.”
- Politico Pro Morning Tax, November 2, 2022. “Perverse Incentives.”
- 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>
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<https://www.nytimes.com/2022/08/06/us/politics/corporate-minimum-tax.html?partner=calculated>
- Bloomberg Tax, July 29, 2022. “Reconciliation Deal Pulls Accounting Rulemaker into Tax Politics”
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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
- 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/7248447002/)
- Law360 Tax Authority, August 28, 2020. “OECD Draft Reveals Pitfalls Of Merging Tax, Financial Data” <https://www.law360.com/tax-authority/articles/1305385/oecd-draft-reveals-pitfalls-of-merging-tax-financial-data>
- The Wall Street Journal, July 27, 2020. “Biden Tax Plan Targets Profitable Companies That Pay Almost Nothing” <https://www.wsj.com/articles/biden-tax-plan-targets-profitable-companies-that-pay-almost-nothing-11595848477>
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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>
- 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-growth-but-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>
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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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