JERI K. SEIDMAN

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University of Texas at Austin Department of Accounting, Red McCombs School of Business 1 University Station Austin, TX 78712

EDUCATION AND PROFESSIONAL CERTIFICATION

Graduate: Massachusetts Institute of Technology (MIT), Sloan School of

Management

Cambridge, MA

Ph.D. Management (Accounting)

May 2008

Case Western Reserve University, Weatherhead School of Management

Cleveland, OH

Masters of Accountancy, Tax Concentration

May 1998

Undergraduate: Case Western Reserve University

Cleveland, OH

B.S. (Management Science), May 1998

B.S. (Accounting), May 1997

Certification: Certified Public Accountant (Ohio), inactive

RESEARCH AND TEACHING EXPERIENCE

Assistant Professor, University of Texas, Red McCombs School of Business, 2008-present.

Introduction to Taxation Course:

Research Assistant, MIT Sloan School of Management, 2004-2006.

Professors Joseph Weber and Ryan LaFond:

research on private placements of public equity

Professor Paul Asquith:

research on the decreased incidence of dividends

research on the processing of public signals by small and large investors

Instructor, MIT Sloan School of Management, August 2005, 2006 Pre-Term Accounting for Incoming MBAs

Teaching Assistant, MIT Sloan School of Management, 2004-2008.

Corporate Financial Accounting Courses:

Finance Theory II

Taxes and Business Strategy

RESEARCH

Refereed Publications

"When are Enhanced Relationship Tax Compliance Programs Mutually Beneficial?" with Lisa De Simone and Richard Sansing. Forthcoming in *The Accounting Review* (November 2013).

"Deferred Tax Positions and Incentives for Corporate Behavior around Corporate Tax Changes" with James M. Poterba and Nirupama S. Rao. National Tax Journal 64(1): 21-52 (March 2011). Cited in The New York Times (December 12, 2012), Tax Notes (February 11, 2013; March 12, 2012; August 30, 2010; June 25, 2007; and February 19, 2007).

Working Papers

"Conflicting Transfer Pricing Incentives and the Role of Coordination" with Jennifer L. Blouin and Leslie A. Robinson. University of Pennsylvania, Dartmouth College, and University of Texas Working Paper, October 2013. Under review at *Management Science*.

Cited in *Tax Notes* (October 3, 2011).

"Equity Compensation and Tax Avoidance: Incentive Effect or Tax Benefits?" with Bridget Stomberg. University of Georgia and University of Texas working paper, September 2013. Under review at Contemporary Accounting Research.

"Unprofitable Affiliates and Income Shifting Behavior" with Lisa De Simone. Stanford Graduate School of Business and University of Texas Working Paper, October 2013.

"Examining Investors' Use of Benchmarks to Estimate and Evaluate Firms' Annual Tax Expense" with Kathleen Powers and Bridget Stomberg. University of Texas and University of Georgia working paper. October 2013.

"How do Book-Tax Difference Disclosures Influence Tax Risk? Evidence from Disaggregated Book-Tax Differences and IRS Audit Examinations" with Erin Towery. University of Texas and University of Georgia working paper. August 2013.

"How do Measures of Tax Avoidance Measure Up?" with Lisa De Simone, Jordan Nickerson, and Bridget Stomberg. Stanford Graduate School of Business, University of Texas and University of Georgia working paper. May 2013.

"Is there Information Content in the Tax Footnote?" with Jana Smith Raedy and Douglas A. Shackelford. University of Norch Carolina, NBER, and University of Texas working paper, July 2012.

"Interpreting the Book-Tax Income Gap as Earnings Management or Tax Sheltering". University of Texas Working Paper, August 2010.

Other Publications

"An Analysis of the Deferred Tax Assets, Liabilities, and Rate Reconciliation Items in the Tax Footnote," with Jana S. Raedy and Douglas A. Shackelford. Tax Notes, November 26, 2012.

"Corporate Tax Reform, Deferred Taxes, and the Immediate Effect on Book Profits" with Jana S. Raedy and Douglas A. Shackelford. Tax Notes, December 19, 2011.

Grants

McCombs Research Excellence Grant (\$10,000) with Lillian Mills and Lisa De Simone, 2012.

International Tax Policy Forum Grant (\$15,000) for "Coordination of Transfer Prices and Intra-Firm Trade" (formerly titled, "Income Shifting in U.S.-Based Multinational Firms") with Jennifer L. Blouin and Leslie A. Robinson, 2009.

Invited Presentations

Invited to discuss "Smooth Taxable Income, Tax Avoidance, and the Information Content of Taxable Income" by Michael Mayberry, Sean McGuire and Thomas Omer.

American Taxation Association Mid-Year Meeting, February 2013.

"When are Enhanced Relationship Tax Compliance Programs Mutually Beneficial?" with Lisa De Simone and Richard Sansing.

American Accounting Association Annual Meeting, August 2012.

American Taxation Association Mid-Year Meeting, February 2012.

University of Oregon, October 2011.

"Conflicting Transfer Pricing Incentives and the Role of Coordination" with Jennifer L. Blouin and Leslie A. Robinson.

University of Illinois Tax Symposium, September 2011

National Tax Association Annual Meeting, November 2009.

Invited to discuss "Multi-Jurisdictional Tax Incentives and the Location of Innovative Activities" by Christy MacDonald, Deloitte.

American Accounting Association Annual Meeting, August 2011.

"Stock-Based Compensation and Tax Sheltering: Are They Negatively Related due to Incentives or Tax Benefits?" with Bridget Stomberg.

American Accounting Association Annual Meeting, August 2011.

University of Colorado at Boulder, April 2011

Lone Star Accounting Conference, January 2011.

University of Texas at San Antonio, November 2010.

Is there Information in the Tax Footnote?" with Jana Raedy and Douglas A. Shackelford.

Journal of the American Taxation Association Conference, March 2011.

National Tax Association Annual Meeting, November 2010.

Invited to discuss "What Do We Learn from Large Book-Tax Differences?" by David A. Guenther, University of Oregon.

University of North Carolina Tax Symposium, January 2011.

"Tax Loss Asymmetry and Income Shifting Behavior" with Jennifer L. Blouin and Leslie A. Robinson.

Solicited for National Tax Association Annual Meeting, November 2010.

Invited to discuss "Empirical Evidence on the Impact of Book-Tax Differences on Information Asymmetry" by Jared A. Moore, Oregon State University.

American Accounting Association Annual Meeting, August 2010.

"Interpreting the Book-Tax Income Gap as Earnings Management or Tax Sheltering"
American Accounting Association Annual Meeting, August 2009.

University of Texas at Austin, Arizona State University, University of Arizona, Washington University in St. Louis, and University of Rochester, March 2008.

The Ohio State University, New York University, Dartmouth College, University of North Carolina-Chapel Hill, and Georgetown University, February 2008.

"Deferred Tax Positions and Incentives for Corporate Behavior around Corporate Tax Changes" with James Poterba and Nirupama Rao.

NBER Conference on Financial Reporting and Taxation and American Tax Policy Institute Conference on Financial Reporting and Taxation, December 2006.

PROFESSIONAL EXPERIENCE

Deloitte & Touche LLC, 1997-2003

Senior consultant, Deloitte & Touche Tax Technologies, 2000-2003 Promotion to manager to take effect September 1, 2003 Tax staff consultant, 1998-2000 Audit and Tax Intern, 1997-1998

AWARDS

2011-2012 CBA Foundation Teaching Award for Assistant Professors at McCombs School of Business.

Nominated for the 2012-2013 and 2011-2012 Regents Outstanding Teaching Award for Tenure-Track Professors at the University of Texas at Austin.

Invited to Faculty Appreciation events sponsored by student groups including Texas Orange Jackets, Hispanic Business Student Association, Delta Sigma Pi Business Fraternity and various Greek organizations.

Deloitte Foundation Doctoral Fellow, 2007-2008.

Alpha Phi Foundation Graduate Scholarship and Marilyn Bracken Ruckman Graduate Scholarship, Alpha Phi Foundation, 2005.

Presidential Graduate Fellowship for first year Ph.D. students, MIT, 2003.

INVITED CONFERENCES

University of North Carolina Tax Symposium, 2005-2013.

University of Illinois Tax Symposium, 2005, 2008, 2011, 2013.

Journal of Accounting and Economics Conference, 2006-2008.

Harvard Business School Information, Markets & Organization Conference, 2007.

National Bureau of Economic Research, Inc. Conference on Financial Reporting and Taxation, 2006.

AAA-Deloitte-J Michael Cook Doctoral Consortium participant, 2006.

SERVICE

Ad Hoc reviewer for Contemporary Accounting Research, Journal of Accounting and Economics, Journal of the American Taxation Association, National Tax Journal.

American Taxation Association (ATA), member since July 2008.

JATA Conference selection committee, member, February 2012, February 2014 meeting.

ATA-PwC Doctoral Dissertation Award selection committee, member, August 2013 Award.

Finance advisor to Omega (Texas) Chapter of Alpha Phi Fraternity, 2008-2012.

ATA Manuscript Award Committee, member, August 2010, August 2011 Awards.

ATA Mid-year Meeting Planning Committee, member, February 2010 Meeting.