

## Lillian F. Mills

The Beverly H. and William P. O'Hara Chair in Business  
University of Texas at Austin  
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University of Texas at Austin  
McCombs School of Business  
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### WORKING PAPERS

1. Donelson, D., C. Koutney and L. Mills, "Are Analysts and Investors Influenced by Managers' Tax Item Exclusions?" University of Texas at Austin working paper, October 2017.
2. Markle, K., L. Mills and B. Williams, "Income shifting incentives and implicit taxes" University of Iowa working paper, November 2017.
3. De Simone, L., L. Mills and B. Stomberg, "Using IRS data to identify income shifting to foreign affiliates" August 2017. See <http://web.stanford.edu/~linds/OutboundScores.html> for public data scores.
4. Agarwal, A., S. Chen and L. Mills, "The Effect of Embedded Partnerships on Corporate Tax Avoidance, Uncertainty and Noncompliance: A Network Analysis Approach" University of Texas working paper, November 2017.
5. Law, K. and L. Mills, "Investor Protection and Criminal Background Checks," Nanyang Technological University working paper, November 2017. Accepted for presentation at the 2018 *Journal of Accounting Research* conference.

### PUBLICATIONS

#### Refereed

1. Lin, K., L. Mills, F. Zhang, and Y. Li, "Can Revenue Authorities Constrain Tax Avoidance Associated with Income Shifting Opportunities in a Politically Controlled Economy." Forthcoming, *Contemporary Accounting Research*.
2. Gleason, C., L. Mills and M. Nessa, "Did SOX and FIN 48 eliminate the knowledge spillover benefits of auditor-provided tax services?" Forthcoming, *Contemporary Accounting Research*.
3. Kubick, T., G. Lockhart, L. Mills, J. Robinson, "IRS and corporate taxpayer effects of geographic proximity," *Journal of Accounting and Economics*, 63:2-3 (April/May 2017), 161-512.
4. Bratten, B., C. Gleason, S. Laroque, L. Mills, "Forecasting Taxes: New Evidence from Analysts," *The Accounting Review*, May 2017, 92:3, 1-19.
5. Law, K. and L. Mills, "Military Experience and Corporate Tax Avoidance", *Review of Accounting Studies*, 22:1 (2017), 141-184
6. Law, K. and L. Mills "Taxes and Financial Constraints: Evidence from Linguistic Cues." *Journal of Accounting Research*, September 2015, 53(4): 777-819.
7. Gupta, S., L. Mills and E. Towery, "The Effect of Mandatory Financial Statement Disclosures on Tax Reporting and Collections: The Case of FIN 48 and Multistate Tax Avoidance." Fall 2014, *Journal of the American Taxation Association*. *Winner of the 2015 JATA Outstanding Manuscript Award*.
8. Lin, K., L. Mills and F. Zhang, "The tradeoff between tax savings and financial reporting costs: Public versus private firms in China." *Journal of the American Taxation Association* Spring 2014, 36(1): 137-164.
9. Cohn, J., L. Mills and E. Towery, "The evolution of capital structure, operating performance, and organizational form after leveraged buyouts: Evidence from U.S. corporate tax returns," *Journal of Financial Economics* 2014, 111(2): 469-494. *Recipient of Charles River Associates Award for Best Paper on Corporate Finance, 2012 WFA*.
10. L. Mills, S. Nutter and C. Schwab, "The Effect of Political Sensitivity and Bargaining Power on Taxes: Evidence from Federal Contractors," *The Accounting Review*, May 2013, 87 (6): 1913-1938.
11. Hanlon, M., G. Krishnan, L. Mills, "Audit Fees and Book-Tax Differences," *Journal of the American Taxation Association*, Spring 2012, 34(1): 55-86.

12. Comprix, J., L. Mills and A. Schmidt, "Bias in Quarterly Estimates of Annual Effective Tax Rates and Earnings Management," *Journal of the American Taxation Association*, Spring 2012, 34(1): 31-53.
13. Gleason, C. and L. Mills, "Do Auditor-Provided Tax Services Improve the Accuracy of Tax Expense?" *Contemporary Accounting Research* Winter 2011, 28(5): 1484-1509.
14. Albring, S., L. Mills and K. Newberry, "Did Debt Constraints Influence U.S. Multinationals' Repatriations?" *Journal of the American Taxation Association*, Fall 2011 (Vol. 33).
15. Blouin, J., C. Gleason, L. Mills and S. Sikes, "Pre-Emptying Disclosure? Firms' Decisions Prior to FIN 48," *The Accounting Review* 2010 (May) 85(3): 791-816.
16. Mills, L., L. Robinson, R. Sansing, "FIN 48 and Tax Compliance," *The Accounting Review*, 2010 (September) 85(5): 1721-1743.
17. Graham, J. and L. Mills. "Using Tax Return Data to Simulate Corporate Marginal Tax Rates," *Journal of Accounting and Economics*, 2008 46 (December): 366-388.
18. Gleason, C. and L. Mills, "Evidence of Differing Market Responses to Beating Analysts' Targets through Tax Expense Decreases." *Review of Accounting Studies*, 2008 13:2/3 (September): 295-318.
19. Mills, L. and K. Newberry, "Firms' Off-Balance Sheet and Hybrid Debt Financing: Evidence from Their Book-Tax Reporting Differences." *Journal of Accounting Research*, May 2005, Vol. 43 Issue 2: 251-282.
20. Dhaliwal, D., Gleason, C. and L. Mills, "Last Chance Earnings Management: Using Tax Expense to Achieve Analysts' Forecasts." *Contemporary Accounting Research*, Summer 2004, 21 (2): 431-459. Winner of the American Taxation Association 2007 Manuscript Award.
21. Mills, L. and K. Newberry, "Do Foreign Multinationals' Tax Incentives Influence their U.S. Income Reporting and Debt Policy?" *National Tax Journal*, March 2004, 57 (1): 89-107.
22. Gupta, S., and L. Mills, "Does Disconformity in State Corporate Income Tax Systems Affect Compliance Cost Burdens?" *National Tax Journal*, June 2003, Vol. 56 Issue 2: 355-371.
23. Cloyd, B., L. Mills and C. Weaver, "Firm Valuation Effects of the Expatriation of U.S. Corporations to Tax Haven Countries." *The Journal of the American Taxation Association* 25 (Supplement): 87-109, 2003.
24. Mills, L. and G. Plesko, "Bridging the Reporting Gap: A Proposal for More Informative Reconciling of Book and Tax Income," *National Tax Journal* 56 (4): 865-893, Dec. 2003, invited paper for a Brookings Institution conference sponsored by the UNC Tax Center on Public Disclosure of Tax Returns. *Winner of the 2005 American Accounting Association Deloitte Wildman Medal for the published paper that has made or is likely to make the most significant contribution to the advancement of the practice of accounting.*
25. Mills, L., K. Newberry, and G. Novack, "How Well Do Compustat NOL Data Identify Firms with U.S. Tax Return Loss Carryovers?" *The Journal of the American Taxation Association*, Fall 2003, Vol. 25, Issue 2: 1-17.
26. Gleason, C. and L. Mills, "Materiality and Contingent Tax Liability Reporting." *The Accounting Review*, April 2002, 317-342.
27. Gupta, S. and L. Mills, "Corporate Multistate Tax Planning: Benefits of Multiple Jurisdictions." *The Journal of Accounting and Economics*, 33 (1): 117-139, February 2002.
28. Mills, L. and K. Newberry, "The Influence of Tax and Non-Tax Costs on Book-Tax Reporting Differences: Public and Private Firms." *The Journal of the American Taxation Association*, 23 (1): 1-19, Spring 2001.
29. Mills, L. and R. Sansing, "Financial Reporting Decisions and Tax Compliance: A Game Theoretic Approach." *Contemporary Accounting Research*, 17 (1): 85-106, Spring 2000.
30. Mills, L., E. Maydew and M. Erickson, "Investments in Tax Planning." *Journal of the American Taxation Association*, 20 (1): 1-20, Spring 1998.
31. Mills, L. "Book-Tax Differences and Internal Revenue Service Audit Adjustments." *Journal of Accounting Research*, 36 (2): 343-356, Fall 1998.

#### Book chapter and invited articles

1. Hanlon, M., L. Mills and J. Slemrod, "An Empirical Examination of Big Business Tax Noncompliance," in *Taxing Corporate Income in the 21st Century*, A. Auerbach, J.R. Hines Jr., and J. Slemrod (eds.). Cambridge: Cambridge University Press, 2007, pages 171-210.

2. Mills, L., "Five Things Economists and Lawyers Can Learn from Accountants." *National Tax Journal*, 59:585-97, September 2006, invited for NTA Conference 5 Key Perspectives You Can Learn from Other Professions and Disciplines about Tax Policy, Washington DC, September 29, 2006.

Practitioner, symposium articles, book reviews and published discussions

1. Mills, L. and L. Stripling De Simone, "Review of Developing a World Tax Organization: The Way Forward by Adrian Sawyer," Book review for the *Journal of the American Taxation Association*, 2009.
2. Blouin, J., C. Gleason, L. Mills and S. Sikes, "What Can We Learn About Uncertain Tax Benefits from FIN48?" Mid-year symposium paper *National Tax Journal*, 60:521-35, September 2007.
3. McClelland, J. and L. Mills, "Weighing the Benefits and Risks of Taxing Book Income." February 19, 2007, *Tax Notes*, 779-787.
4. Albring, S., A. Dzurinin, L. Mills, "Tax Savings on Repatriation of Foreign Earnings under the American Jobs Creation Act of 2004." *Tax Notes*, August 8, 2005
5. Mills, L., "Tax versus Book Accounting," invited article in *Encyclopedia of Taxation and Tax Policy*, Jane Gravelle, editor, Urban Institute, 2004.
6. Mills, L., "Discussion of: Tax Preparer Fees and Tax Prepayment Positions." *Contemporary Accounting Research*, 2005.
7. Boynton, C. and L. Mills, "The Evolving Schedule M-3: A New Era of Corporate Show and Tell?" Mid-year symposium paper *National Tax Journal* 57 (3): 757-772, September 2004.
8. Omer, T., S. Porter, R. Yetman, A. Magro, L. Mills, R. Sansing, and B. Ayers, "A Discussion with Reviewers: Insights from the Midyear ATA Meetings." *Journal of the American Taxation Association* 26 (Supplement): 135-141, 2004.
9. Boynton, C., P. DeFillipes, P. Lisowsky, L. Mills, "Consolidation Anomalies in Form 1120 Corporate Tax Return Data." *Tax Notes* 104 (4): 405-417, 2004.
10. Cloyd, B., L. Mills and C. Weaver, "Market Nonreaction to Inversions." *Tax Notes* 98 (2): 259-262, January 13, 2003. 11. Mills, L., K. Newberry and W. Trautman, "Trends in Book-Tax Income and Balance Sheet Differences." *Tax Notes* 96 (8): 1109-1124, August 19, 2002.
11. Mills, L., "Discussion of 'Do Firms Use the Deferred Tax Asset Valuation Allowance to Manage Earnings?'" *Journal of the American Taxation Association*, 2001 JATA Conference Supplement.
12. Albring, S., L. Mills and M. Plumlee, "Beanie Baby Billions?: Uncollected Income Tax on Internet Auctions of Collectibles." *Tax Notes* May 22, 2000: 1153-1160.
13. Mills, L., "Discussion of Demand for Services: Determinants of Tax Preparation Fees." *Journal of the American Taxation Association*, 1999 JATA Conference Supplement, 1999.
14. Mills, L. and K. Newberry, "Hide and Seek: The Search for Transfer-Pricing Evidence Using Public and Private Data." *Proceedings of The Ninety-Second Annual Conference on Taxation*, 1999, 166-70. Washington DC: National Tax Association, 2000.
15. Mills, L., "Corporate Tax Compliance and Financial Reporting." Mid-year symposium paper. *National Tax Journal* 49 (3): 421-435 Sept. 1996.

## **EMPLOYMENT**

### **University of Texas at Austin**

The Beverly H. and William P. O'Hara Chair in Business (2014-present)

Chair, Department of Accounting (2011-2015). Significant fundraising accomplishments include:

- \$500,000 EY Accounting Ambassador grant from EY Foundation for under-represented minority scholarships and mentoring.
- \$1 million Holbrook Scholars commitment for 10 years' need-based MPA scholarships, with tax as an area of emphasis.
- Celebrated 100 year anniversary of the accounting program with a \$225,000 scholarship fund for MPA scholarships.
- Encouraged the college initiative for the Deloitte Active Learning Classroom.
- Encouraged the MPA office in developing its MPA platform to assure financial stability in our top-ranked student services.
- Multiple new named Scholarships, including the Deitrick Endowed Scholarship for International Accounting Study.

- Assisted to increase annual giving participation rates from less than 6% to more than 9%.

Professor (2009-present)  
 The Wilton E. and Catherine A. Thomas Professor (2011-2014)  
 Deloitte and Touche Faculty Fellow (2008-2011)  
 Associate Professor (2006-2009)  
 Graduate teaching: Taxes and Business Strategy  
 Graduate and undergraduate teaching: Federal Taxation  
 CIBER international teaching: International Taxation (Prague)

### **U.S. Treasury Department**

2005-2006 Stanley Surrey Senior Research Fellow, Office of Tax Analysis, Washington, DC

### **University of Arizona,**

2003-2005 Associate Professor of Accounting  
 1997-2002 Assistant Professor of Accounting  
 Graduate and undergraduate teaching: Federal Taxation, International Taxation.

### **University of Detroit-Mercy**

1989-1992 Lecturer  
 Graduate teaching: Taxes and Business Strategy, Managerial Accounting, Seminar in Financial Accounting;  
 Undergraduate teaching: Federal Taxation, Corporate Taxation, Auditing, Accounting Information Systems, Advanced Accounting, Accounting Theory.

### **Price Waterhouse**

1982-1989 Senior Manager, Manager, Tax Supervisor: Boston, MA and Dayton, OH

### **Deloitte Haskins + Sells**

1981-1982 Tax Accountant: Dayton, OH

### **EDUCATION**

University of Michigan  
 Ph.D. in Accounting December 1996. Dissertation: Essays in Corporate Tax Compliance and Financial Reporting, Professors Russell Lundholm (Accounting) and Joel Slemrod (Economics) co-chairs.

University of Florida  
 Master of Science in Accounting August 1981.  
 Bachelor of Science in Accounting August 1980.

### **HONORS AND AWARDS**

2018 American Accounting Association Presidential Scholar  
 2015 Outstanding Manuscript Award, The Journal of The American Taxation Association, for Gupta, S., L. Mills and E. Towery, "The Effect of Mandatory Financial Statement Disclosures on Tax Reporting and Collections: The Case of FIN 48 and Multistate Tax Avoidance." Fall 2014, Journal of the American Taxation Association.  
 2014 EY / Ray Sommerfeld Outstanding Tax Educator Award by the American Taxation Association  
 Appointed to the Beverly H. and William P. O'Hara Endowed Chair in Business Sept 1, 2014.  
 2012 Western Finance Association Best Corporate Finance Paper Award for Cohn, J., L. Mills and E. Towery, "The evolution of capital structure, operating performance, and organizational form after leveraged buyouts: Evidence from U.S. corporate tax returns."  
 2014, 2011 AAA Doctoral Consortium taxation speaker.  
 2010 Invited Doctoral Scholar, Michigan State University PwC Summer Research Workshop  
 2008 Accounting Department Nominee for Harkins Foundation Undergraduate Teaching Award  
 2007 McCombs Faculty Honor Roll, fall semester.  
 2007 American Taxation Association Manuscript Award for Dhaliwal, D., Gleason, C. and L. Mills, "Last Chance Earnings Management: Using Tax Expense to Achieve Analysts' Forecasts." Contemporary Accounting Research, 21 (2): 431-459, Summer 2004.

2007-2009, appointed to Internal Revenue Service Advisory Council, Tax Gap Subcommittee  
 2005-2006 Stanley Surrey Research Fellow, U.S. Department of the Treasury.  
 2005 IRS/LMSB Commissioner's Award for stellar service in creating the Schedule M-3, co-awarded with Charles Boynton and George Manousos of the U.S. Treasury Department.  
 2005 American Accounting Association Deloitte Wildman Award, for the paper published in the last five years that has made or is likely to make the most significant contribution to the advancement of the practice of accounting. The paper receiving the award is Mills, L. and G. Plesko, "Bridging the Reporting Gap: A Proposal for More Informative Reconciling of Book and Tax Income." Invited paper, National Tax Journal, December 2003. This paper proposed a revised book-to-tax reconciliation form that the IRS used to model new 2004 Schedule M-3.  
 2003-2004 Eller College Dean's Award for Teaching Excellence.  
 2003 Mortar Board Faculty Tea- Invited faculty.  
 2001-2005 Endowed Fellowship at the University of Arizona - Stevie Eller Fellow of Accounting.  
 1997-2005 Eller College of Business and Public Administration, Research Fellow.  
 2001-2002 PricewaterhouseCoopers Fellowship to hire Tax Research Assistants.  
 2000 University of Arizona Academy's Award for Teaching Excellence.  
 2000 Excellence in Teaching Award, Arizona Society of Certified Public Accountants.  
 2001 Career Planning Panel, American Accounting Association New Faculty Consortium.  
 2000 Distinguished Resident Faculty at the American Accounting Association Doctoral Consortium. Chaired the evening sessions on planning a research career.  
 1999-2000. PricewaterhouseCoopers Tax Research Fellowship, \$25,000. One of two recipients nationally.  
 Business and Public Administration Student Council Excellence in Teaching Award,  
 Fall 1998, Fall 1999, Spring 1999, Spring 2001, Fall 2004.  
 1998 Small Grant Award, University of Arizona, \$4995 research grant based on university-wide competition.  
 1998 Ernst and Young Summer Tax Camp. 1997 Arthur Andersen New Faculty Consortium.  
 1995-1996 Deloitte and Touche doctoral fellowship.  
 1995 Dykstra doctoral fellowship for excellence in teaching.  
 1994 Big Ten doctoral consortium fellow. 1992 American Accounting Association doctoral fellowship.  
 1992-1994 AICPA doctoral fellowship.  
 1981 Beta Alpha Psi Southeast Conference outstanding paper award.  
 1980, Passed CPA Exam, 1st sitting. Certified Public Accounting (Inactive), State of Florida.  
 1977-1981, National Merit Scholar.

## **MEDIA CITATIONS**

Texas Enterprise, November 3, 2017, Lillian Mills, "Tax reform, explained - well, some of it."  
 NPR's Marketplace, November 3, 2017, Kimberly Adams, "Small business takes on GOP over tax bill."  
<https://www.marketplace.org/2017/11/03/economy/small-business-takes-gop-over-tax-bill>  
 Wall Street Journal, November 25, 2013, John Bussey, "Gen. Martin Dempsey on Leadership in a Dangerous World."  
 Private Equity Findings, Winter 2012, Vicky Meek, "Financial Engineers or Value Creators?"  
 "Dell Inc. Comes With a Pile of Cash," February 7, 2013. <http://www.kutnews.org/post/dell-inc-comes-pile-cash> and KUT radio interview airing February 7 and 8, 2013.  
 Daily Tax Files, August 2, 2012, Amy Hamilton, "Researchers Examining Impact of FIN 48 on State Tax Avoidance." 2012 STT 149-2, Tax Analysts  
 AccountingToday, WebCPA, December 13, 2011, Michael Cohn, "Study Debunks Tax Repatriation Holiday Claims."  
 Huffington Post, December 15, 2011, "Repatriation Tax Holiday: Companies Holding Nearly Half Of Untaxed Profits In The U.S."  
 Afl-CioNowBlog, December 15, 2011, Mike Hall, "Past Tax Holiday Created Corporate Profits, Not Jobs"  
 BigFatFinanceBlog.com, January 3, 2012, "Study Calls into Question Impact of Tax Holidays"  
<http://bigfatfinanceblog.com/2012/01/03/study-calls-into-question-impact-of-tax-holidays/>  
 ThinkProgress.org, December 14, 2011. "STUDY: Past Corporate Tax Holidays Led To Little Job Creation, Just Helped 'The Corporate Rich' Get Richer,"  
<http://thinkprogress.org/economy/2011/12/14/389582/study-repatriaion-corporate-rich/>

Austin American Statesman, October 25, 2011. "Perry takes big campaign step with tax, spending proposals," Jason Embry

Wall Street Journal, September 11, 2007. "How Accounting Rule Led to Probe," Jesse Drucker, page A5.

Tax Notes, June 11, 2007. "Uncertainty All Around: FIN 48 at NTA's Spring Symposium," Joann M. Weiner.

Wall Street Journal, May 25, 2007. "Lifting the Veil on Tax Risk," Jesse Drucker, pages C1 and C3.

BNA Daily Tax Report, May 21, 2007. "Initial FIN 48 Disclosures Reveal Taxpayers Declared Billions in Reserves for First Quarter," Stephen Joyce.

Wall Street Journal, November 27, 2006. "Minding the Gap: IRS Looks Closer at Profit Disparity," Jesse Drucker, page C1.

Reuters, August 19, 2005. "U.S. Issues New Profit Repatriation Tax Cut Guidance."

The Washington Post, August 19, 2005. "Break on Foreign Profit Tax Means Billions to U.S. Firms," Jonathan Weisman, page D01.

KGUN News, December 12, 2003, 10 p.m., television segment on federal and Arizona tax benefits for charitable donations in 2003.

The Economist, May 10, 2003, "Many Happy Returns?"

Tax Notes, May 5, 2003, "Tax Scholars Discuss Corporate Disclosure, Book-Tax Reporting"

Dow Jones News Wire, February 20, 2003, "TAX FACTS: Enron Report Shows Challenge Facing IRS."

CFO Magazine, November 01, 2002. "Align the Books? The gap between the numbers reported to shareholders and to the taxman is growing. Critics contend it's time to explain why."

Forbes, August 12, 2002, page 56. "The Informer: Simply Shocking."

Arizona Republic, July 6, 2002. "Book, tax return gap grows."

Tax Notes Today, June 17, 2002, "Off-balance sheet financing raises new suspicions." Published by Tax Analysts.

AccountingWeb, June 18, 2002, "IRS scrutinizes rapid climb in tax-book differences."  
<http://www.accountingweb.com/cgi-bin/item.cgi?id=83690&d=659&h=660&f=661>

Wall Street Journal, June 14, 2000, page A1, "Online auctions may bid up income-tax evasion, researchers say."

Detroit News, February 25, 2001, MoneyWise, "Internet tempts tax dodgers."

Tucson Citizen, May 23, 2000, page 4C, "Quick-cash net auctions are creating a new breed of tax cheats."

Office.com, <http://www.office.com/global/0%2C2724@2C58-18377@2CFF.html>, June 23, 2000, "IRS losing revenue from online auction sales."

## **SERVICE**

### **Outreach**

#### National/International

Tax Executives Institute Financial Reporting for Taxation 2018 Conference, Dallas TX, Session on Tax Ethics.

Co-organized University of Texas / University of Waterloo 2018 International Tax Conference (scheduled)

Co-organized University of Texas / University of Waterloo 2016 International Tax Conference

Co-organized University of Texas / University of Waterloo 2014 International Tax Conference

University of Texas / University of Waterloo 2013 Summer Tax Colloquium

Accounting Doctoral Scholars 2010 Conference, Panel presentation on doctoral applications.

Federation of Tax Administrators / National Tax Association September 2008 conference on Revenue Estimation

Multistate Tax Commission, November 2007, training session on FIN 48 co-presented with Robert Adams, Internal Revenue Service.

Ernst & Young Tax Council, March 1, 2007, "A Decade's Evidence about Tax Expense and Predictions for FIN48." Invited talk.

Drafted discussion of "Taxing Book Income" for President's Tax Reform Panel work group, 2005.

KPMG/ATA Tax Doctoral Consortium, "ETR and Book-tax Difference Research," 2005.

Senator Max Baucus, Senate Finance Committee, prepared written briefing on request with G. Plesko on March 5, 2003, "Book-Tax Differences: Rationales and Examples."

Meeting with Australian Taxation Office authorities to discuss financial reporting and tax compliance, spring 2000 (California), summer 2002 (Sydney and Canberra, Australia).

Speaker to Australian National University Center for Tax System Integrity workshop series on taxes and economic integrity, July 2002.

Presented findings of academic tax research on multinationals at the “Understanding Multinationals Program” meetings, with U.S., Australian, Canadian, and United Kingdom revenue authorities in attendance, 1998 (California), 2000 (California) and 2001 (D.C.).

#### Internal Revenue Service

Intergovernmental Personal Act agreement unpaid consultant (2017-present), paid consultant (1997 – 2016) on corporate tax compliance issues for the Large Business & International (formerly Large and Midsize Business) division of IRS Research, including the following presentations: 2016 presentation on academic research to LB&I RAAS and PAIR corporate research team with Pete Lisowsky and Erin Towery; 2016 presentation on academic research regarding income shifting and other academic research to RAAS senior research team; 2013 presentation on academic research regarding tax aggressiveness to RWI and PAIR management team, with Pete Lisowsky. 2012 presentation on academic research regarding tax aggressiveness to Thomas Brandt and RWI, with Pete Lisowsky, Charles Christian and Erin Towery. 2007-present. Schedule M-3, FIN 48, Schedule UTP consulting. 2009 presentation on FIN 48 research results to RWI with Pete Lisowsky (Illinois) 2007-2012 Tax Gap Measurement Subcommittee, Internal Revenue Service Advisory Council (IRSAC then IRPAC). 2008 FIN48 Tax Risk Assessment. 2006. Presentation to LMSB:SRPP group on compliance risk for public corporations. 2004. Presentation to IRS Strategic Planning Counsel on implications of book-tax differences for financial reporting and stock prices. 2004-2006. Lower 3rd Project. Profile large taxpayers paying little or no tax. 2003-2005. Schedule M-3 working group. Consultant to design new book-tax reconciliation form, write instructions, respond to public comments. 2002. Book-tax umbrella project. Consultant to in-depth project reconciling tax return data to Compustat financial statement data. 2001. Participated in briefing on status of estimating the size of abusive corporate tax shelters to Commissioner Larry Langdon. 2001. Briefing to Multilateral Strategic Research Meeting on book-tax differences and use of financial statement data. Participants included representatives from tax enforcement organizations in Australia, Canada, UK, and USA. 2000. Briefing on foreign-controlled corporation research to Understanding Multinationals Project (UMP) group. Participants included representatives from tax enforcement organizations in Australia, Canada, UK, and USA. 1999. Briefing on foreign-controlled corporation research to FCC task force. 1998. Briefing to Assistant Commissioner-Exam and Assistant Commissioner-International on academic research and IRS project progress. 1998. Briefing to Multinational Tax Authority Group on application of my academic research to IRS compliance projects. Participants included representatives from tax enforcement organizations in Australia, Canada, UK, and USA. 1997. Various briefings on NOL/NOLD progress and findings to Laguna division NOL task force. 1997. Briefing on book-tax difference work-in-process to Multinational Tax Authority Group with representatives from USA, UK, Australia and Canada. 1996. Presented proposal to use book-tax differences to evaluate compliance risk in population of NOL firms presented to Laguna division task force.

#### Local/state

Texas Society of CPAs annual meeting (Dallas), June 2015, Panel on Future of Profession.

UT Forum, April 10, 2009, “Contemporary Issues in Federal Tax Policy” as part of the series, “It’s the Economy – Again! Current Topics in Economics and Finance” Spring 2009.

American Woman’s Society of CPAs Luncheon speaker, February 23, 2005, New Schedule M-3 Provides Corporate Transparency Program Co-Chair and board member, 2004-2005. Luncheon speaker, June 2003, Research in Book-Tax Differences. Speaker to

Catalina Men’s Homeless Shelter and Traveler’s Aid on tax compliance, spring 1997.

#### **Citizenship**

##### Promotion or Endowment Letters

2017 – Cornell University, University of Pennsylvania, University of Iowa, University of Wisconsin, University of Toronto

2016 – University of Pennsylvania, University of Illinois, University of Iowa, University of Nebraska, University of Oregon, Texas Tech University, University of Waterloo

2015 – City University of Hong Kong, Colorado State University, Iowa State University, University of Tennessee

2014 – Arizona State University, Dartmouth College, University of Tennessee, University of Southern California  
2013 – University of Oregon, University of Wisconsin, University of Rochester, Washington & Lee  
2012 – University of Rochester, Notre Dame, Texas Christian University, University of Iowa  
2011 – University of Illinois  
2010 – University of Pennsylvania, Australia National University, University of Kansas University of Virginia (McIntire), University of California-Davis, University of Oregon  
2009 – University of Virginia (Darden)  
2008 – University of Iowa

### University of Texas

#### *University*

Chair, Dean Gilligan review committee, 2014.

#### *College*

Research Awards Committee, 2018.  
Chair, Promotion & Tenure Committee, 2017-2018.  
Chair, Hall of Fame Committee, 2017.  
Promotion & Tenure Committee, 2016-2017.  
ExploreUT taxation presentation to high school students, 2017  
Chair, Faculty Research Committee, 2015-2016.  
Information Technology Governance Committee, 2013-2014.  
31st Honors Colloquium (2012) session on tax fairness.  
Committee to Review the Merit Review Policies, 2010-2011.  
Faculty Research Committee, Member, 2009-2011.  
MBA Policy Committee, 2007-2008.

#### *Department*

Doctoral student evaluation committee, 2016-2017.  
Department Chair, 2011-2015.  
Graduate Advisor, 2010-2011.  
Doctoral comprehensive exam committee, 2010, 2014, 2015, 2018.  
Organizer, Lone Star Accounting Conference 2009  
Executive Committee 2007-2009, 2010-2011.  
Doctoral admissions committee 2006-2011, 2018.  
Research presentation, Advisory Council Fall 2006.

#### Dissertation chair:

Colin Koutney (George Mason University)  
Shannon Chen (University of Arizona)  
Lisa De Simone 2013 (Stanford University), Winner of the Outstanding Dissertation Award from both the American Taxation Association and the International Accounting Section of the AAA.  
Erin Towery 2013 (University of Georgia)  
Casey Schwab, 2009 (University of Georgia).

Dissertation committee member: Prasart Jongjaroenkamol 2017 (Singapore Management University), Kathleen Powers 2016 (University of Tennessee), Bridget Stomberg 2013 (University of Georgia), Stephanie Sikes 2008 (Duke).  
Summer paper supervisor: Colin Koutney, 2014, 2015, Erin Towery, 2009, 2010, Bridget Stromberg, 2010, Lisa DeSimone, 2010,

### University of Arizona

#### *Department*

Recruiting committee (2005).  
Accounting department Ph.D. Committee (1999, 2000, 2002, 2003).



Teaching Effectiveness accounting workshop on Enhancing Participation (2003).  
Beta Alpha Psi: meeting speaker (1997, 1998, 2004, 2005), supervised Graduate Case Seminar paper  
"Innovations in Public Finance through Fundamental Tax Reform," 2002. Faculty advisor, Arthur  
Andersen Tax Challenge (1998).  
Controllers' Consortium presentation (1997).  
Dissertation committee member: Darryl Brown, 2005 (Illinois State University). William Moser, 2005  
(University of Missouri at Columbia). Andrew Schmidt, 2004 (Columbia University), graduate of  
Arizona State University and winner of the ATA Outstanding Dissertation Award. Susan Albring, 2002  
(University of South Florida). Linda Krull, 2001 (University of Texas at Austin). Jeff Decker, 2001  
(University of Hawaii-Hilo). Suzanne Morsfield, 1998 (Baruch College).

#### *College or University*

Eller College of Management Dean Search Committee, 2003-2005. Board of Advisors presentation on research  
spring 2000.  
Executive of the Year luncheons: hosted student tables (1997, 1998, 2000).  
Videotape for College of Business orientation regarding study skills and meeting faculty.  
Grader, Undergraduate Writing Proficiency Exam (1998, 1999, 2000).  
University Honors Program – faculty advisor for honors' theses (2001, 2002).

#### Extramural

(AAA is the American Accounting Association, ATA is the American Taxation Association, NTA is National Tax  
Association).  
Editor, The Accounting Review, 2017-2020.  
ATA 2018 Doctoral consortium committee.  
ATA 2017 presentation "So you've been asked to become Department Chair!"  
Editor, Contemporary Accounting Research, 2010-2014.  
Editorial Board, National Tax Journal (2004-2017).  
Editorial Board, Contemporary Accounting Research (2003-2009, 2015-2017).  
Editorial Board, The Accounting Review (2000-2017).  
Editorial Board, Accounting Horizons (2003-2004, 2006-2011).  
Editorial Board, The Journal of the American Taxation Association (2000-2003, 2006-2008).  
Ad Hoc Editor, The Accounting Review (2009)  
Ad Hoc Editor, Contemporary Accounting Research (2008, 2016).  
Temporary Editor, Accounting Horizons (2008).  
Reviewer (various years), Journal of Accounting and Economics, Journal of Accounting Research, Journal of  
Public Economics, National Tax Journal, The Accounting Review, Review of Financial Studies,  
Accounting Horizon, British Accounting Review, Behavioral Research in Accounting, Social Sciences  
and Humanities Research Council of Canada (SSHRC), Research Grants Council Hong Kong, Israel  
Science Foundation (2012).  
External reviewer for: University of Southern California School of Accountancy, 2013. University of Illinois  
School of Accountancy, 2014. Brigham Young University Department of Accounting, 2015.  
AAA Michael J Cook/Deloitte Doctoral Consortium. Chair 2016, Taxation Speaker and planning committee as  
Chair Elect 2015 and Former Chair 2017.  
Discussant, 2014 Stanford Summer Camp  
AAA Michael J Cook/Deloitte 2011 Doctoral Consortium. Taxation Speaker and planning committee.  
NTA 2011 program committee, session organizer, moderator.  
ATA Outstanding Manuscript Award chair, 2012-2013  
ATA Nominations Committee chair, 2011-2012  
ATA Past-President 2010-2011  
ATA President 2009-2010  
ATA President-Elect 2008-2009  
AAA Doctoral Consortium Planning Committee (2005-2006, 2010-2011).  
NTA Annual Meeting discussant, 2010.  
AAA Annual Meeting Planning Committee (2004-2005), Financial Accounting and Reporting Section.  
NTA Board of Directors, (2004-2007).

ATA 2008 Mid-year Meeting Planning Committee, organized and moderated 2008 session on Tax Gap.  
 ATA 2007 Mid-year Meeting Panelist, Tax Accounting Research.  
 NTA 2004 Annual Meeting, Session Chair and Discussant, Corporate Taxation.  
 Trustee, ATA (2004-2007).  
 AAA New Faculty Consortium (2005, 2006), Small Group Leader.  
 Chairman, KPMG/ATA Tax Doctoral Consortium (2004-2005) – proposed and chaired conference for its inaugural year.  
 Planning committee, NTA 2004 Mid-year Symposium.  
 Chair, ATA 2004 Research Resources and Methodologies Committee. AAA Deloitte & Touche Wildman Award Committee (2003-2004).  
 ATA 2004 Annual Meeting Planning Committee.  
 ATA 2003 Annual Meeting Planning Committee. ATA 2002 Mid-year Planning Committee, Co-chaired session on IRS Research.  
 Discussant, 2001 Contemporary Accounting Research Conference. AAA Innovation in Education Award Committee (2001-2002). ATA Nominations Committee (2001-2002).  
 AAA New Faculty Consortium, Career Planning Panel (2001).  
 AAA Notable Contributions Award Committee (2000-2001).  
 ATA Doctoral Dissertation Award Committee (2000-2001).  
 AAA Doctoral Consortium Planning Committee, Evening Panel Chair (1999-2000).  
 ATA Nominations Committee (1999-2000).  
 JATA Conference Discussant (1999, 2001).  
 Chair, ATA External Relations Committee (1998 – 1999).  
 JATA conference review committee (1998, 1999).  
 Discussant, University of North Carolina Tax Policy Symposium (1998, 2009).  
 AAA Annual Meeting, reviewer (1998).  
 AAA Annual Meeting, Tax Policy Section, discussant (1997). ATA Nominations Committee (1999-2000).  
 ATA IRS Relations Committee (1997-1998).

#### Community service

St. Michael's Episcopal Church, Austin, TX  
 Vestry (governing board), 2011-2013.  
 Pianist, 2009-present;  
 Outreach Commission Chair, 2013-2015.  
 Interfaith Hospitality Network for homeless families, Co-chair, 2011.  
 No One Dies Alone, Seton Hospitals, 2013-present. Volunteers sit with patients near death.  
 Various alcoholism recovery service.

#### **Scholarly presentations of research papers.**

University of Arizona, 1996, 1997, 1999, 2000, 2004  
 Arizona State University, 1997, 2000  
 University of Arkansas, 2002  
 Australian National University, Centre for Tax System Integrity, 2002  
 Baruch College, City University of New York, 2013, 2017  
 Bogazici University (Turkey), 2015  
 Boston Area Research Colloquium, 2004  
 Boston College, 2009 University of California, Davis, 2005  
 University of California, Los Angeles, 2002, 2017  
 Carnegie-Mellon University, 2001, 2018 (scheduled)  
 University of Chicago, 1996  
 Columbia University, 2008  
 University of Connecticut, 2004  
 Federation of Tax Administrators / National Tax Association conference on Revenue Estimation, 2008  
 University of Florida, 1999, 2010, 2017  
 Florida State University, 2009  
 University of Georgia, 1996

Georgia State University, 2001  
University of Illinois, 2016  
University of Illinois Tax Symposium, 2001, 2009  
University of Iowa, 1996, 2004, 2009  
Indiana University, 2007  
Internal Revenue Service Research Conference, Washington, D.C., 2002, 2006, keynote speaker 2015.  
University of Kentucky, 2011  
Lingnan University (Hong Kong), 2010  
University of Maryland, 2013  
Massachusetts Institute of Technology, 1996  
University of Michigan (Mitsui Financial Economics and Accounting Conference), 2000  
Michigan State University, 2002, 2010  
University of Missouri at Columbia, 1998, 2017  
University of Münster, 2018 (scheduled)  
Northeastern University 2016  
Northwestern University, 1996  
National Bureau of Economic Research, Cambridge MA, 2006  
University of North Carolina, 1996, 2013 (FEA Conference)  
The Ohio State University, 2008, 2015  
University of Oklahoma, 2006  
Oklahoma State University, 2001  
University of Oregon, 2008  
Oxford University (England), 2014  
University of Paderborn (Germany), 2015  
University of Pennsylvania, 2005  
Pennsylvania State University, 2000, 2014  
Santa Clara University, 2013  
Southern Illinois University, 2010  
University of South Carolina 2012  
University of Southern California, 1996, 2014  
Temple University 2017 (scheduled)  
University of Tennessee, 2000  
University of Texas at Austin, 1998, 2006, 2008, 2010, 2013  
Temple University, 2017  
Texas A&M University, 2007  
Texas Tech University, 2011, 2018  
University of Toronto, 2013  
U.S. Department of the Treasury, Office of Tax Analysis (2003, 2006)  
Urban-Brookings Tax Policy Center (April 25, 2003 conference)  
University of Utah, 2002  
University of Wisconsin at Madison, 2002  
University of Washington, 2003, 2012  
Washington State University, 2015  
University of Waterloo, 2000, 2013  
Virginia Tech, 2018  
William and Mary College, 2016