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University of Georgia
Terry College of Business
J.M. Tull School of Accounting
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APPOINTMENTS	University of Georgia	Athens, GA
	KPMG-Atlanta Partners' and Employees' Professor	2023 – Present
	Professor of Accounting	2024 - Present
	Associate Professor of Accounting	2018 - 2024
	Assistant Professor of Accounting	2013-2018
	Urban-Brookings Tax Policy Center	Washington, D.C.
	Affiliated Scholar	2026 – Present
	Executive Office of the President	Washington, D.C.
	White House Council of Economic Advisers	August 2024 – July 2025
	Senior Economist	
EDUCATION	University of Texas at Austin	Austin, TX
	<i>Doctor of Philosophy, Accounting</i>	
	University of Texas at Austin	Austin, TX
	<i>Master in Professional Accounting, Taxation</i>	
	Auburn University	Auburn, AL
	<i>Bachelor of Science in Business Administration, Accounting</i>	
RESEARCH INTERESTS	Taxation; Financial Reporting; Corporate Finance	
TEACHING STATEMENT	I strive to foster learning by helping students understand key ideas while also encouraging them to think critically about how those ideas matter outside the classroom. I make explicit connections to real-world contexts and nurture students' intellectual curiosity, empowering them to explore and use their knowledge in meaningful ways. My teaching interests include entities taxation, individual taxation, financial accounting, and managerial accounting.	
PUBLICATIONS (PEER-REVIEWED)	“Corporate taxpayer responses to size-based enforcement and disclosure thresholds” with Jason DeBacker and Bibek Adhikari. 2026. <i>Journal of Public Economics</i> 257: 105636.	
	“The effect of U.S. country-by-country reporting on U.S. multinationals' tax-motivated income shifting and real activities” with Michelle Nessa, Anh Persson, Jane Song, and Mary Vernon. 2025. <i>Journal of Accounting Research</i> 63(2): 951-988.	

“IRS enforcement and voluntary tax disclosure” with Anne Ehinger, Josh Lee, and Bridget Stomberg. 2025. *Journal of American Taxation Association* 47(1): 85-119.

- Recipient of 2026 Journal of American Taxation Association Outstanding Paper Award

“The role of external regulators in mergers and acquisitions: Evidence from SEC comment letters” with Tingting Liu, Tao Shu, and Jasmine Wang. 2024. *Review of Accounting Studies* 29: 451-492.

“Sources of value creation in private equity buyouts of private firms”, with Jonathan Cohn and Edith Hotchkiss. 2022. *Review of Finance* 26(2): 257-285.

“How do IRS resources affect the corporate audit process?” with Michelle Nessa, Casey Schwab and Bridget Stomberg. 2020. *The Accounting Review* 95(2): 311-338.

- Recipient of 2024 American Accounting Association Notable Contributions to Accounting Literature Award

“Taxpayer behavior under audit certainty”, with Ben Ayers and Jeri Seidman. 2019. *Contemporary Accounting Research* 36(1): 326-358.

“Unintended consequences of linking tax return disclosures to financial reporting for income taxes: Evidence from Schedule UTP” (dissertation). 2017. *The Accounting Review* 92(5): 201-226.

“Increased tax disclosures and corporate tax avoidance”, with Erin Henry and Norman Massel. 2016. *National Tax Journal* 69(4): 809-830.

“One size does not fit all: How the uniform rules of FIN 48 affect the relevance of income tax accounting”, with Leslie Robinson and Bridget Stomberg. 2016. *The Accounting Review* 91(4): 1195-1217.

“The effect of mandatory financial statement disclosures of tax uncertainty on tax reporting and collections: The case of FIN 48 and multistate tax avoidance,” with Sanjay Gupta and Lillian Mills. 2014. *Journal of American Taxation Association* 36(2): 203-229.

- Recipient of 2015 Journal of American Taxation Association Outstanding Paper Award

“The evolution of capital structure and operating performance after leveraged buyouts: Evidence from U.S. corporate tax returns,” with Jonathan Cohn and Lillian Mills. 2014. *Journal of Financial Economics* 111(2): 469-494.

- Recipient of 2012 Charles River Associates Award for the Best Paper on Corporate Finance

WORKING PAPERS

“The effect of tax position lapses on corporate tax avoidance”, with Matt Holt and Michelle Nessa

“Estimating the likelihood of future tax settlements” with Jared Jennings and Josh Lee

“Unexpected cost increases & Corporate disclosure: Evidence from tariffs” with Erik Elfrink and Susan Tang

“How does digitalization affect accounting labor demand?” with Nico Marienfeld and Till Muenster

“Rural participation in the U.S. tax system”

Funded by the UGA Provost’s Office Rural Engagement Seed Grant

TEACHING EXPERIENCE

FYO Seminar “Money and Motives: The Dual Purpose of the Tax System”

Financial Accounting

Corporate Taxation

Entities Taxation

Individual Taxation

Managerial Accounting

MEDIA CITATIONS

Atlanta Business Chronicle, July 17, 2024. Anila Yoganathan, “Fuel for growth: Culture Shock? How Aprio’s private equity investment might play out”

Boston Globe, September 23, 2023. Thomas Lee, “Why one investment firm aims to buy companies, and gradually turn them over to the employees”

Bloomberg Tax, March 22, 2023, Amanda Iacone, “EY tax practice caught in crosshairs in battle for firm’s future”

Washington Post, July 15, 2021, Douglas MacMillan and Kevin Schaul, “As IRS waned, big businesses racked up unapproved tax breaks”

Bloomberg Tax, April 23, 2021, Michael Rapoport, “Firm shuffle intangible assets abroad despite U.S. tax break”

CBS News, August 16, 2019, Irina Ivanova, “IRS budget cuts costing the feds billions of dollars”

MarketWatch, June 20, 2018, Mark Hulbert, “How Wall Street’s short-term focus can bring you long-term stock gains”

Tax Notes, June 26, 2017, William Hoffman, “IRS welcomes tax code simplification, Koskinen says: Budget Impacts on Corporate Audits”

NBC News, April 3, 2017, Martha White, “Enjoy doing your taxes this year, because next year will be a nightmare”

New York Times, March 17, 2017, Alan Blinder, Jess Bidgood, and Julie Turkewitz, “What do Trump’s tax forms mean to you?”

Tax Notes, June 22, 2015, William Hoffman, “Researchers suggest efficiencies to offset limited IRS resources”

Tax Notes, September 1, 2014, Thomas Jaworski, “EU ban on non-audit tax services might alarm U.S. multinationals”

Wall Street Journal, July 6, 2013, Mark Hulbert, “Real Returns: Are private equity gains built to last?”

State Tax Today, August 2, 2012, Amy Hamilton, “Researchers Examining Impact of FIN 48 on State Tax Avoidance”

Private Equity Findings, Winter 2012, Vicky Meek, “Financial engineers or value Creators?”

ARTICLES

(NON-PEER-REVIEWED)

“Do Existing Tax Rules Weaken OBBBA’s Pro-Investment Incentives?”

with Elena Patel

**INVITED
CONFERENCE &
WORKSHOP
PRESENTATIONS**

2027: Clemson University (planned); University of Wisconsin (planned)

2026: Kansas State University; Colorado State University; Stanford Tax Seminar; University of Texas at Austin; University of Arkansas (planned); University of Kentucky (planned); University of Mississippi (planned); Michigan State University (planned); University of Georgia Public Service and Outreach Annual Meeting

2024: The Pennsylvania State University, University of Kansas, VITA U Conference; Gulf-South Summit

2023: George Mason University, University of North Carolina – Charlotte, University of Waterloo Tax Policy Symposium, University of Memphis, University of Arkansas

2022: EIASM Conference on Current Research in Taxation (Keynote Speaker), Florida State University

2021: National Tax Association Annual Conference, University of Mannheim, U.S. Treasury Office of Tax Analysis, Norwegian Tax Accounting Symposium, University of Iowa (virtual), Lubick Symposium (panelist), University of Missouri (virtual), University of Alabama (virtual)

2020: University of Nebraska-Lincoln

2019: Virginia Tech University, Georgia State University, National Tax Association Annual Conference, Fordham University

2018: Auburn University, IRS Research Conference

2017: IRS Research Conference, Singapore Management University, University of Pennsylvania

2016: National Tax Association Annual Conference, University of Houston, Washington State University, University of Washington

2015: IRS Research Conference, University of Illinois Symposium on Tax Research, University of Waterloo

2014: IRS Research Conference, Colorado Summer Accounting Research Conference, Journal of the American Taxation Association Conference, SESARC, American Accounting Association Annual Meeting

2013: University of Rochester, University of Florida, Rice University, Texas A&M University, University of Notre Dame, University of Georgia, Stanford University, University of Kansas, Boston College, The Ohio State University, Massachusetts Institute of Technology, University of Chicago, University of Miami, Arizona State University, Michigan State University, University of Illinois at Urbana-Champaign, The Pennsylvania State University, American Accounting Association Annual Meeting, American Taxation Association Mid-Year Meeting

2011: American Accounting Association Annual Meeting, UNC Tax Symposium

2009: American Accounting Association Annual Meeting

**CONFERENCES
ATTENDED**

Norwegian Tax Accounting Symposium, 2021, 2026
AAA EY Mid-Career Faculty Consortium, 2025-2026
Economic Growth & Public Policy Conference, 2026
National Tax Association Spring Symposium, 2016, 2020-2021, 2023-2026

UNC Tax Symposium, 2010-2012, 2014-2016, 2018-2022, 2024, 2026
 AAA-ATA Mid-Year Meeting, 2010-2018, 2020-2024, 2026
 NTA Annual Conference on Taxation, 2016-2017, 2019, 2023, 2025
 University of Illinois Tax Symposium, 2011, 2013, 2015, 2017, 2019, 2023, 2025
 American Accounting Association Annual Meeting, 2009-2024
 Tax Bootcamp hosted by London Business School & Stanford University, 2024
 VITA-U Conference, 2024
 Utah Public Finance Invitational Conference (UPFIN), 2019, 2022, 2024
 AAA New Faculty Consortium, 2014, 2020, 2022, 2024
 Contemporary Accounting Research Conference, 2014-2015, 2019-2023
 University of Waterloo Tax Policy Symposium, 2023
 Texas/Waterloo Tax Symposium, 2014, 2016, 2018, 2020, 2022
 EIASM Conference on Current Research in Taxation, 2020-2022
 University of Texas at Austin Tax Theory Conference, 2022
 Review of Accounting Studies Conference, 2021
 Ohio State University Tax Research Symposium, 2021
 AAA-FARS Mid-Year Meeting, 2015, 2019-2020
 Conference on Financial Economics and Accounting, 2008, 2019
 CEAR Conference (The Chicago School and Research Related to Organizational and Market Risk, a 50-Year Perspective), 2019
 IRS Research Conference, 2010, 2012-2015, 2017-2018
 SESARC, Atlanta, GA, 2014, 2015, 2017, 2018
 Asian Bureau of Finance and Economic Research Conference, 2017
 UCLA Accounting Mini-Conference, 2016
 MFA Annual Meeting, Atlanta, GA, 2016
 Colorado Summer Accounting Research Conference, 2014-2015
 University of Texas Accounting PhD Reunion Conference, 2012
 Western Finance Association Annual Meeting, 2012
 Utah Winter Finance Conference, 2012
 Intersection of Economics & Psychology in Accounting Research Conference, 2010
 Doctoral Internationalization Consortium in Accounting, 2009
 Lone Star Conference, 2009
 Accounting and Corporate Governance Conference, 2009

HONORS & AWARDS

Journal of American Taxation Association Outstanding Paper Award, 2026
 Notable Contributions to Accounting Literature Award, American Accounting Association, 2024
 Terry College of Business Teaching Excellence Award, 2024
 J. Hatten Howard III Award, Morehead Honors College, University of Georgia, 2024
 University of Georgia Senior Teaching Fellow (awarded to 8 professors across the university each year), 2023-2024
 University of Georgia Teaching Academy, 2023-Present
 Terry College of Business Outstanding Teacher, 2019 and 2023
 University of Georgia Rural Engagement Workshop for Academic Faculty, 2023
 Georgia Power Foundation Developing Scholar, Terry College of Business, 2019-2022
 Terry Sanford Research Award, 2018-2019
 Percy B. Yeargan Outstanding Graduate Teacher of the Year, Tull School of Accounting, University of Georgia, 2019
 Journal of American Taxation Association Outstanding Paper Award, 2014
 Charles River Associates Award for the Best Paper on Corporate Finance, 2012

Deloitte Foundation Doctoral Fellowship, 2011
University of Texas Graduate School Continuing Fellowship, 2011-2012
Fred Moore Assistant Instructor Award for Teaching Excellence, 2011-2012
McCombs Research Excellence Grant, June 2010
McCombs School of Business Doctoral Fellowship, 2009-Present
University of Texas Pre-Emptive Recruiting Fellowship, 2008-2009

SERVICE

Editorial Boards

Editorial Board Member, *Contemporary Accounting Research*, 2020-present
Editorial Board Member, *Journal of the American Taxation Association*, 2017-2019

Ad Hoc Reviews

The Accounting Review, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Accounting Organizations and Society*, *Management Science*, *Review of Finance*, *European Accounting Review*, *Journal of the American Taxation Association*, *National Tax Journal*, *Accounting Horizons*, *Journal of Business Finance and Accounting*, *Journal of Corporate Accounting and Finance*, *Journal of Accounting and Public Policy*, *Journal of Accounting*, *Auditing & Finance*

Invited Conference Discussions

Norwegian Tax Accounting Symposium (2026)
University of North Carolina Tax Symposium (2016, 2021, 2026)
National Tax Association Annual Conference (2019, 2025)
Journal of the American Taxation Association Conference (2023)
National Tax Association Spring Symposium (2021)
ATA Midyear Meeting (2015, 2016, 2017)
Asian Bureau of Finance and Economic Research Conference (2017)
University of Illinois Tax Symposium (2017)
MFA Annual Meeting (2016)
FARS Midyear Meeting (2015)
American Accounting Association Annual Meeting (2011, 2012, 2013, 2014, 2015)

Elected Board Positions - Profession

National Tax Association Board of Directors, 2022-2024 (board member), 2025-Present (officer)
American Tax Policy Institute, 2025-Present (board member)
American Taxation Association Board of Directors, 2018-2020 (trustee), 2022-2024 (officer)

Committee Work - Profession

Past Chair, American Accounting Association Mid-Career Faculty Consortium Committee, 2025-Present
Co-Chair, Inaugural American Accounting Association Mid-Career Faculty Consortium Committee, 2024-2025
Co-Chair, American Accounting Association Mid-Career Faculty Consortium Task Force, 2023-2024
Scientific Committee Member, National Tax Association Annual Conference, 2023
Chair, American Taxation Association Early Career Development Committee, 2021-2022

Co-chair, American Taxation Association Research Resources and Methodologies Committee, 2017-2019
 Member, American Accounting Association New Faculty Consortium Committee, 2021-2024
 Scientific Committee Member, EIASM Conference on Current Research in Taxation, 2020, 2021
 Editorial Committee for the 2019 FARS Midyear Meeting, 2018
 Member, American Taxation Association Publications Committee, 2017-2022
 Member, American Taxation Association Long-Range Planning Committee, 2019-2020
 Selected to participate in private FASRI roundtable discussion of FIN 48, January 2011
 Texas Tax Readings Group, 2008-2013
 Member, American Accounting Association & American Taxation Association

Institutional Service

University of Georgia Program Review & Assessment Committee, 2025-Present
 University of Georgia University Review Committee, 2025-Present
 University of Georgia Archway Partnership Faculty Stakeholders Group, 2023-2025
 University of Georgia Academic Affairs Faculty Symposium, 2020
 Terry College Admissions Appeals Committee, 2019-2025
 Terry College Study Abroad & Foreign Exchange Committee, 2013-2018
 J.M. Tull School of Accounting, Faculty Recruiting Committee, 2016-2018, 2021-2024
 J.M. Tull School of Accounting, Financial Accounting Curriculum Committee, 2025-Present
 J.M. Tull School of Accounting, Tax Curriculum Committee, 2013-2025
 J.M. Tull School of Accounting, Research Workshop Coordinator, 2019-2022
 J.M. Tull School of Accounting, SEC Tax Case Competition Coordinator, 2019
 J.M. Tull School of Accounting, Beta Alpha Psi Faculty Advisor, 2018 – 2019

Doctoral Student Supervision (initial placement):

Matthew Holt, 2025, dissertation co-chair (University of Mississippi)
 Anne Ehinger, 2017, committee member Indiana University Purdue University Indianapolis)

PROFESSIONAL EXPERIENCE

Huron Consulting Group	New York City, NY
<i>Senior Associate – Financial & Economic Consulting Practice</i>	2007-2008
PricewaterhouseCoopers LLP	New York City, NY
<i>Tax Associate – Investment Management Practice</i>	2005-2007
PricewaterhouseCoopers LLP	Houston, TX
<i>Tax Intern – Financial Services Practice</i>	Spring & Summer 2004

CERTIFICATIONS

Certified Public Accountant, Tennessee (License #19801; Inactive)
 University of Texas 2011 Summer Statistics Institute – Time Series Course
 University of Texas 2010 Summer Statistics Institute – Bayesian Statistics Course