

GEORGE A. PLESKO

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Education:

Ph.D., Economics, University of Wisconsin - Madison, 1985
Major Field: Public Economics; Minor Fields: Economic Theory and Mathematical Economics /
Econometrics, Industrial Organization
M.S., Economics, University of Wisconsin - Madison, 1982
B.A., Economics, The George Washington University, 1980

Employment History:

University of Connecticut, School of Business, Storrs, Connecticut
Department Head, Accounting, 2015 - present.
Associate Dean for Graduate Programs, 2013 - 2014.
Associate Dean for Graduate Programs and Research, 2010 - 2013
Interim Dean, Interim Head Management Department (Spring 2012)
Professor of Accounting, 2022 - present.
Associate Professor of Accounting, 2005 - 2022.
Massachusetts Institute of Technology, MIT Sloan School of Management, Cambridge, MA
Visiting Associate Professor of Management, 2005
Assistant Professor of Management, 1997 - 2003.
Visiting Assistant Professor of Management, 1996 - 1997, 2003 - 2005.
Harvard University, John F. Kennedy School of Government, Cambridge, MA
Visiting Assistant Professor of Public Policy, 2005
Northeastern University, Boston MA
Assistant Professor of Economics, 1989 - 1996.
U.S. Department of the Treasury, Office of Tax Analysis, Washington, D.C.
Financial Economist, 1985 - 1989.
Wisconsin Department of Development, Bureau of Research, Division of Policy Development
Staff Economist, 1984 - 1985.

Other Professional Experience:

Urban Institute Tax Policy Center, Visiting Fellow, Spring 2015.
Internal Revenue Service Consultant's Panel for the Statistics of Income Program, 1989 - present.
Internal Revenue Service Information Reporting Program Advisory Committee, 2009 - 2011.
Internal Revenue Service Advisory Council, Tax Gap Subgroup, 2007 - 2009, 2015 - 2016
Harvard University International Tax Program / Harvard Institute for International Development
Faculty, Tax Analysis and Revenue Forecasting Program, Summer 1994 - 2000.
Maine Tax Policy Study, 1995.
Economist (IPA), Statistics of Income Division, Internal Revenue Service, 1992 - 1996, 1998 - 2001, 2015- 2022.
Massachusetts Department of Revenue Advisory Group on Dynamic Economic Analysis Project, 1991 - 1995.
Massachusetts Special Commission on Business Tax Policy, Advisor, 1992 - 1993.

Awards and Honors:

National

Ray M. Sommerfeld Outstanding Tax Educator Award, American Taxation Association / EY Foundation, 2022.
John R. Wildman Medal, American Accounting Association - Deloitte Foundation, 2005, joint with Lillian F. Mills
for "Bridging the Reporting Gap: A Proposal for More Informative Reconciling of Book and Tax Income."

Field

Best Discussant, 15th Annual Conference of the *Journal of the American Taxation Association*, 2010

Institution

Service Award, School of Business, University of Connecticut, 2010
 Research Excellence Award, School of Business, University of Connecticut, 2007
 Excellence in Teaching Award, MIT Sloan School of Management, 2001.
 Class of 1922 Career Development Chair, MIT, 1998- 2001.
 MIT Junior Faculty Sabbatical, Spring 2002.
 Junior Research Appointment, Northeastern University, 1993 - 1994
 Research Scholarship and Development Fund Award, Northeastern University, 1993 - 1994
 Outstanding Teaching Assistant, Department of Economics, University of Wisconsin - Madison, 1982 - 1983.

Journal and Refereed Conference Publications:

- "The Demographics of the CAMT: Insights from Tax Return Data" with Danielle H. Greene, Erin E Henry and Caitlin McGovern. Forthcoming, *National Tax Journal* (2024).
- "Incorporating Financial Statement Information to Improve Forecasts of Corporate Taxable Income" with Danielle H. Greene, Erin E Henry and Sarah M. Parsons," *The Accounting Review* 97(7) (2022) 169–192.
<https://doi.org/10.2308/TAR-2020-0074>.
- "Geographic Connections to China and Insider Trading at the Start of the COVID-19 Pandemic" with Erin E Henry and Caleb Rawson," *Review of Accounting Studies*, (2022) 1-34. <https://doi.org/10.1007/s11142-022-09715-y>
- "Market and firm reaction to targeted tax benefits: Evidence from the Tax Reform Act of 1986" with Jennifer Luchs-Núñez and Steven Utke, *The Journal of the American Taxation Association* 44(2) (2022), 115–.
<https://doi.org/10.2308/JATA-19-016>.
- "Taxes and Firm Size: A Forty Year Perspective" with Danielle H. Greene, *National Tax Journal*. 74:4 (December 2021) 915–935. <https://doi.org/10.1086/717021>.
- "Tax Policy and Organizational Form: Assessing the Effects of the Tax Cuts and Jobs Act," with Erin E. Henry and Steven Utke, *National Tax Journal* 71:4 (December 2018), pp. 635-660 <https://doi.org/10.17310/ntj.2018.4.03>.
- "The Relation Between Book and Taxable Income Since the Introduction of the Schedule M-3," with Danielle H. Green, *National Tax Journal* 69:4 (December 2016), pp. 763-783 <https://doi.org/10.17310/ntj.2016.4.02>.
- "Changes in the Organization of Business Activity and Implications for Tax Reform," with Eric J. Toder, *National Tax Journal* 66:4 (December 2013), pp. 855-870 <https://doi.org/10.17310/ntj.2013.4.04>
- "Reconciling Global Financial Reporting with Domestic Taxation," with Caitlin Bokulic and Erin Henry, *National Tax Journal* 65:4 (December 2012), pp. 933-960 . <https://doi.org/10.17310/ntj.2012.4.11>.
- "Some Devilish Details of Corporate Tax Reform," with Erin E. Henry, *Kansas Journal of Law & Public Policy* 21:3 (Summer 2012) pp. 382-398. Cited in K.C. Burke and J. M. Barry "Notable Corporate Tax Articles of 2012," *Tax Notes Today*, May 6, 2013.,
- "What Do Measures of Tax Aggressiveness Measure?," with Amy Dunbar, Danielle Higgins, and John Phillips, , *Proceedings of the One-Hundred and Third Annual Conference*, (Columbus: National Tax Association - Tax Institute of America, 2012).
- "The Time-Series Properties of Book and Taxable Income," with David Weber, *Proceedings of the One-Hundred and Second Annual Conference*, (Columbus: National Tax Association - Tax Institute of America, 2010), pp 60-66.
- "A Legal Perspective on Unanswered Questions in Tax Research," with David A. Weisbach, *Journal of the American Taxation Association*. 29:2 (Fall 2007) pp. 107 - 113 <https://doi.org/10.17310/ntj.2006.3.13>.
- "Multidisciplinary Issues in Corporate Tax Policy," *National Tax Journal* 59:3 (September 2006), pp. 599 - 610 <https://doi.org/10.17310/ntj.2006.3.13>.
- "Teaching Public Economics to Economics Students," in *Proceedings of the Ninety-Eighth Annual Conference*, (Columbus: National Tax Association - Tax Institute of America, 2006), pp. 171 - 176.
- "Tax Courses in a Business School," in *Proceedings of the Ninety-Eighth Annual Conference*, (Columbus: National Tax Association - Tax Institute of America, 2006), pp. 171 - 176.
- "Valuing Loss Firms," with Peter Joos,, *The Accounting Review* 80:3 (July 2005) pp. 847 - 870
<https://doi.org/10.2308/accr.2005.80.3.847>.
- "Corporate Tax Avoidance and the Properties of Corporate Earnings," *National Tax Journal* 57:3 (September 2004), pp. 729 -737 <https://doi.org/10.17310/ntj.2004.3.12>.
- "Bridging the Reporting Gap: A Proposal for More Informative Reconciling of Book and Tax Income," with Lillian F. Mills, *National Tax Journal* 56:4 (December 2003), pp. 865 - 893 <https://doi.org/10.17310/ntj.2003.4.08>.
- "An Evaluation of Alternative Measures of Corporate Tax Rates" *Journal of Accounting and Economics* 35:2

- (April 2003) pp. 201 - 226 [https://doi.org/10.1016/S0165-4101\(03\)00019-3](https://doi.org/10.1016/S0165-4101(03)00019-3).
- "The Relation Between Financial and Tax Reporting Measures of Income," with Gil Manzon, *Tax Law Review* 55:2 (Winter 2002), pp. 175 - 214.
- "The Role of Short-Term Debt in Capital Structure," *Proceedings of the Ninety-Third Annual Conference*, (Washington D.C.: National Tax Association - Tax Institute of America, 2001), pp. 135 - 140.
- "The Influence of Tax Costs on Organizational Choice in the Natural Resource Industry" (with Tom Omer and Marjorie Shelley), *Journal of the American Taxation Association* 22:1 (Spring 2000) pp. 38-55 <https://doi.org/10.2308/jata.2000.22.1.38>.
- "Book-tax Differences and the Measurement of Corporate Income," *Proceedings of the Ninety-Second Annual Conference*, (Columbus: National Tax Association - Tax Institute of America, 2000), pp. 171 - 176.
- "Evidence and Theory on Corporate Tax Shelters," *Proceedings of the Ninety-Second Annual Conference*, (Columbus: National Tax Association - Tax Institute of America, 2000), pp. 367 - 371.
- "'Gimme Shelter': Closely-Held Corporations Since the Tax Reform Act of 1986," *National Tax Journal* 48: 3, (September 1995), pp. 409 - 416 <https://doi.org/10.1086/NTJ41789158>
- "Corporate Taxation and the Financial Characteristics of Firms," *Public Finance Quarterly* 22:3, (July 1994), pp. 311 - 334 <https://doi.org/10.1177/109114219402200303>.
- "Earnings Management and the Corporate Alternative Minimum Tax," with Charles Boynton and Paul Dobbins, *Journal of Accounting Research* 30, (Supplement, 1992) pp. 131 - 153 <https://doi.org/10.2307/2491198>.
- "Earnings Management and the Corporate AMT," with Charles Boynton, Paul Dobbins, and Jeffrey Gramlich in *Proceedings of the Eighty-Third Annual Conference*, (Columbus: National Tax Association - Tax Institute of America, 1991), pp. 44 - 49.
- "Environmental Regulations and the Cost of Capital in the 1970s," in *Proceedings of the Eighty-Third Annual Conference 1990*, (Columbus: National Tax Association - Tax Institute of America, 1991), pp. 115 - 121.
- "Interpreting Federal Revenue Estimates: Corporate Receipts After the Tax Reform Act of 1986," in *Proceedings of the Eighty-Second Annual Conference 1989*, (Columbus: National Tax Association - Tax Institute of America, 1990), pp. 163 - 168.
- "The Accuracy of Government Forecasts and Budget Projections," *National Tax Journal* 41: 4, (December 1988), pp. 483 - 501 <https://doi.org/10.1086/NTJ41788755>.

Contributions to Books and Other Publications:

- "Financial Reporting and the Reform of the Corporate Tax System," Appendix 4 in Eric Toder and Alan D. Viard, "A Proposal to Reform the Taxation of Corporate Income" Tax Policy Center, Urban Institute, June 2016.
- "The Distribution of Corporate Income: Tabulations from the Schedule M-3, 2004-2008," (with Caitlin Bokulic, and Erin E. Henry), *SOI Bulletin*, 31:4 (Spring 2012) (Washington D.C.: US Government Printing Office), pp. 128-141
- "Strategic Disclosure for Political Gain: the Case of the Corporate Alternative Minimum Tax" (with Gil Manzon) *Journal of Accounting and Taxation* 1:4 (October 2009).
- "Is it Time to Liquidate LIFO?," (with Edward D. Kleinbard and Corey M. Goodman), *Tax Notes* 113:3 (October 16, 2006) pp. 237-253.
- Discussion of Bankman and Schler, "Tax Planning Under the Flat Tax/X-Tax," in *Taxing Capital Income: Do we? Should we? Can we? (Can we not?)* (Washington D.C.: Urban Institute Press 2007)
- "Using Tax Return Data to Improve Estimates of Corporate Profits," in National Research Council, *Improving Business Statistics Through Interagency Data Sharing: Report of a Workshop*. Caryn Kuebler and Christopher Mackie, Rapporteurs. Steering Committee for the Workshop on the Benefits of Interagency Business Data Sharing. Committee on National Statistics, Division of Behavioral and Social Sciences and Education. (Washington, DC: The National Academies Press 2006).
- "Reconciling Corporations' Book and Taxable Income, 1995 - 2001," (with Nina Shumofsky), *SOI Bulletin*, Winter 2004-2005 (Washington D.C.: US Government Printing Office).
- Review of *The Economics of Taxation* by Bernard Salanié, (Cambridge: MIT Press, 2003), *Journal of the American Taxation Association* 26: 2 (Fall 2004) pp. 82-83.
- "We Don't Really Know What It Means, But We Support It Anyway," *Tax Notes* 99:8, (May 26, 2003), p. 1275.
- "Individual and Corporate Capital Gains Are Highly Correlated," (with Leonard Burman), *Tax Notes* 97:4 (October 28, 2002) p. 553.
- "Reconciling Corporations' Book and Taxable Income, 1996 - 1998," *SOI Bulletin*, Spring 2002 (Washington D.C.: US Government Printing Office)

- “Measuring the Incentive Effects of State Tax Policies Toward Capital Investment,” (with Robert Tannenwald). Federal Reserve Bank of Boston Research Department Working Paper, 2001 series, No. 01-4.
- “Corporate Income Tax: Impact and Incidence,” in J.A. Richardson, ed., *Handbook on Taxation*, chapter 29, (Marcel Dekker, 1999)
- “Dividends Received Deduction,” in J.J. Cordes, ed., *Encyclopedia of Taxation and Tax Policy*, (Washington, D.C., Urban Institute, 1999)
- “Subchapter S Corporation,” in J.J. Cordes, ed., *Encyclopedia of Taxation and Tax Policy*, (Washington, D.C., Urban Institute, 1999)
- Review of *Cracking the Code: Making Sense of the Corporate Alternative Minimum Tax*, by Andrew B. Lyon, (Washington, D.C.: Brookings Institution, 1997), in *National Tax Journal*, Vol. 51, No. 1, (March 1998).
- “A Preliminary Outlook on Maine Tax Policy,” with Daphne Kenyon and Christine Collins, *State Tax Notes*, February 12, 1996.
- “Taxes and the Choice of Entity for Small Business,” Office of Advocacy, U.S. Small Business Administration, 1994 (NTIS PB95—239976)
- Six microeconomics cases in R.W. Tresch, ed, 1994, *Principles of Economics: Cases and Supplementary Topics*, (West: St. Paul).
- “Budget Projections,” in P. Newman, M. Milgate, and J.Eatwell, eds., *The New Palgrave Dictionary of Money and Finance*, (New York: Stockton Press, 1992).
- “Environmental Regulations, Capital Formation, and the Economic Performance of U.S. Manufacturing Industries,” unpublished Ph.D. thesis, University of Wisconsin - Madison, 1985.
- “A Comparative Study of U.S. and Wisconsin Productivity: Analysis of Manufacturing Industries, 1963 - 1982,” with R. Pilo, Staff Paper 85-12, Wisconsin Department of Development, March 1985.
- “Capital Market Efficiency and the Role of Government in Small Business Finance,” prepared for the Wisconsin Strategic Development Commission. Staff Paper, Wisconsin Department of Development, August 1984.
- “Regulation and Productivity in Motor Vehicles and Steel: Final Report of Pilot Study,” with J. Jondrow and M. Bowes, Public Research Institute, PRI 80-47, December 1980.

Congressional Testimony and Presentations:

- U.S. Senate, Committee on Finance, *A Tune-Up On Corporate Tax Issues: What's Going On Under The Hood?* June 13, 2006 (including replies to an extensive set of supplementary questions).
- U.S. Senate, Committee on Finance, *Enron: The Joint Committee on Taxation's Investigative Report*, S. Hrg. 108-117, (Washington, D.C.: U.S. GPO), February 13, 2003
- U.S. House Ways and Means Committee, “Issues in the Existing System: The Corporate Alternative Minimum Tax, Depreciation, and Entrepreneurship,” Committee briefing, March 14, 2002.
- U.S. Senate, Committee on Finance, *The Alternative Minimum Tax*, S. Hrg. 104-80, (Washington, D.C.: U.S. GPO), May 3, 1995.
- U.S. Senate, Committee on Finance, *Decline of Corporate Tax Revenues*, S. Hrg. 101-1065, (Washington, D.C.: U.S. GPO), May 3, 1990.

Work in Progress:

- “Incorporating Financial Statement Information in Congressional Budget Office Forecasts of Corporate Tax Revenues.” with Danielle H. Green, Erin E. Henry, Molly Saunders-Scott, and Jennifer Shand.
- “Binary Controls for the Corporate Marginal Tax Rates”
- “Omitted Variable Bias in Time Series Estimates of Capital Gains Realizations”
- “The Role of Taxes in Organizational Choice: S Conversions After the Tax Reform Act of 1986”

Conference Presentations (excluding role as discussant):

- “Taxes and Firm Size: A Forty Year Perspective” with Danielle H. Greene, National Tax Association 51st Annual Spring Symposium, Washington D.C., May 2021 .
- “Incorporating Financial Statement Information to Improve Forecasts of Corporate Taxable Income” with Danielle H. Greene, Erin E Henry and Sarah M. Parsons,” University of Illinois Symposium on Tax Research XVI, September 27, 2019. Annual Meeting of the American Accounting Association, Atlanta GA, 2020.
- “Binary Controls for the Marginal Tax Rate,” 42nd Annual Congress of the European Accounting Association, Paphos, Cyprus, May 30, 2019.

- “Assessing Estimates of Corporate Marginal Tax Rates,” 111th Annual Conference of the National Taxation Association, New Orleans, LA, November 15, 2018.
- “Tax Policy and Organizational Form: Assessing the Effects of the Tax Cuts and Jobs Act,” with Erin E. Henry and Steven Utke, National Tax Association 48th Annual Spring Symposium, Washington D.C., May 2018 .
- “Conference Synthesis,” University of Illinois Symposium on Tax Research XV, September 29, 2017
- “The Relation Between Book and Taxable Income Since the Introduction of the Schedule M-3,” with Danielle H. Green, National Tax Association 46th Annual Spring Symposium, Washington D.C., May 2016
- “Career Advice Session II: Preparing for the Job Market and Miami,” 2016 KPMG/ATA Tax Doctoral Consortium, Orlando, FL.
- “Changes in the organization of business activity and implications for tax reform,” with Eric Toder, National Tax Association 43rd Annual Spring Symposium, Washington D.C., May 2013
- “Pass-through entities, non-corporate businesses, and organizational form: Changes in the organization of business activity and implications for tax reform,” American Tax Policy Institute - Urban-Brookings Tax Policy Center Washington D.C., March 2013. Webcast available at:
<http://www.taxpolicycenter.org/events/ATPI-TPC-Corporate-Tax-Event.cfm>
- “Reconciling Global Financial Reporting with Domestic Taxation,” with Caitlin Bokulic and Erin Henry, National Tax Association 42nd Annual Spring Symposium, Washington D.C., May 2012 .
- “Some Devilish Details of Corporate Tax Reform,” with Erin E. Henry, *2012 Kansas Journal of Law & Public Policy's Symposium on Corporate Tax Reform*, Lawrence, KS, February 2012
- “Research Ideas at the Intersection of Tax and Economics,” 2011 KPMG/ATA Tax Doctoral Consortium, Washington, D.C.
- “What Do Measures of Tax Aggressiveness Measure?,” with Amy Dunbar, Danielle Higgins, and John Phillips, Annual Meeting of the National Tax Association, Chicago, IL, November 2010.
- “The Time-Series Properties of Book and Taxable Income,” with David Weber, Annual Meeting of the National Tax Association, Denver CO, November 2009.
- “The Effect of FIN 48 on Firms' Tax-Reporting Behavior,” University of Illinois Symposium on Tax Research XI, Chicago, IL, October 2009.
- “Does LIFO Have a Future,” University of Illinois Symposium on Tax Research X, Chicago, IL, September 2008.
- “Omitted Variable Bias in Time Series Estimates of Capital Gains Realizations,” 2007 meeting of the American Accounting Association, Chicago, IL.
- “‘Gimme Shelter:’ Closely-Held Corporations Since the Tax Reform Act of 1986,” National Tax Association 36th Annual Spring Symposium, Washington D.C., May 2006 .
- “Multidisciplinary Issues in Corporate Tax Policy,” Spring Symposium of the National Tax Association, Washington, D.C. May 2006.
- “Using Tax Return Data to Improve Estimates of Corporate Profits,” The National Academies, Committee on National Statistics, Workshop on the Benefits of Interagency Business Data Sharing, October 21, 2005.
- “Teaching Public Economics to Economics Students,” Annual Meeting of the National Tax Association, Miami, FL, October 2005.
- “Tax Courses in a Business School,” Annual Meeting of the National Tax Association, Miami, FL, October 2005.
- “Tax Planning Under the Flat Tax/X-Tax, Comments on Bankman and Schler,” Urban-Brookings Tax Policy Center Conference *Taxing Capital Income: Do we? Should we? Can we? (Can we not?)*, Washington D.C. September 2005
- “Tax Effects in the Market for Auction Rate Preferred Stock,” 2005 University of Illinois Tax Research Symposium,
- “Estimates of the Magnitude of Financial and Tax Reporting Conflicts,” 2003 University of Illinois Tax Research Symposium; European Accounting Association 2004 Congress, Prague, April 2004, 2004 Meeting of the American Accounting Association, Orlando.
- “Corporate Tax Avoidance and the Properties of Corporate Earnings,” National Tax Association 34th Annual Spring Symposium, Washington D.C., May 2004.
- “Valuing Loss Firms,” with Peter Joos, European Accounting Association 2004 Congress, Prague, April 2004.
- “How Can Academic Research Yield Timely Tax Policy Recommendations?” American Tax Association 2004 Midyear Meeting, Denver, Colorado, February 2004
- “Bridging the Reporting Gap: A Proposal for More Informative Reconciling of Book and Tax Income,” with Lillian F. Mills, Conference on Public Disclosure of Tax Returns, Urban-Brookings Tax Policy Center, University of North Carolina Tax Center, and the National tax Association, Washington D.C., April 2003.

- “Loss Reversals, and Earnings-based Valuation,” 2002 European Accounting Association, 13th Annual Financial Economics and Accounting Conference, University of Maryland, November 2002.
- “The Relation Between Financial and Tax Reporting Measures of Income,” American Tax Policy Institute Workshop, Washington D.C., January 2001, *Tax Law Review* Symposium on Corporate Tax Shelters, New York University Law School, May 2001
- “The Role of Short-Term Debt in Capital Structure,” Annual Meeting of the National Tax Association, Santa Fe, NM, October 2000.
- “Book-Tax Differences and the Measurement of Corporate Income,” Annual Meeting of the National Tax Association, Atlanta, GA, October 1999.
- “Evidence and Theory on Corporate Tax Shelters,” Annual Meeting of the National Tax Association, Atlanta, GA, October 1999.
- “An Evaluation of Alternative Measures of Corporate Tax Rates” 1999 University of North Carolina Tax Symposium, 1999 University of Illinois Tax Research Symposium.
- “The Tax Advantage of Corporate Debt After Tax Reform: A Direct Test of the Effects of Anticipated Tax Rate Changes on Corporate Leverage,” 1998 meeting of the American Accounting Association, New Orleans, LA.
- “How Effective are Measures of Tax Rates” American Taxation Association Forum, 1997 meeting of the American Accounting Association, Dallas, TX
- “Tax Research: A Process Approach to Resources and Methods,” (panel member), CPE Program sponsored by the American Tax Association, 1997 meeting of the American Accounting Association, Dallas, TX
- “Self-Disclosure and Selection Bias in Studies of AMT-Induced Earnings Management” with Gil Manzon, Financial Accounting and Reporting Forum, 1996 meeting of the American Accounting Association, Chicago, IL.
- “Effective Tax Rates and Rates of Return, Pre- and Post-Tax Reform,” with Allison Clark, 1996 meeting of the Allied Social Science Associations, San Francisco, CA, January 1996.
- “The Tax Advantage of Corporate Debt After Tax Reform,” 1995 meeting of the Financial Management Association, New York, NY, October 1995.
- “The Role of Taxes in Organizational Choice: S Conversions After the Tax Reform Act of 1986,” 1995 meeting of the American Accounting Association, Orlando, FL, August 1995.
- “Gimme Shelter: Closely-Held Corporations Since the Tax Reform Act of 1986,” 25th Annual Spring Symposium of the National Tax Association, Crystal City, VA, May 1995.
- “Corporate Taxation and the Financial Characteristics of Closely-Held Firms,” Fifth Annual Small Firm Financial Research Symposium, Long Beach, CA, April 1993.
- “Tax Policy in an Election Year,” Annual Meeting of the National Tax Association, Salt Lake City, Utah, October 1992.
- “1980s Federal Tax Changes: Impact on the States Now and in the Future,” Rhode Island Public Expenditure Council, Conference on Tax Policy, Fairness, and Jobs, Providence, Rhode Island, April 28, 1992
- “Improving the Federal Estimating Process,” Annual Meeting of the National Tax Association, Williamsburg, VA, November 1991.
- “Earnings Management and the Corporate AMT,” with Charles Boynton and Paul Dobbins, Allied Social Science Associations, Washington, D.C., December 1990, the University of Michigan Tax Policy Research Symposium, Ann Arbor, April 5, 1991, and the 1992 *Journal of Accounting Research* Conference, Graduate School of Business, University of Chicago.
- “The Tax Advantage of Debt After Tax Reform,” Allied Social Science Associations, Atlanta, Georgia, December 1989.
- “Issues in the Taxation of Corporate Capital Gains,” with Michael McDonald, Allied Social Science Associations, Atlanta, Georgia, December 1989.
- “An Overview of Externality Taxation,” Annual Meeting of the National Tax Association, Atlanta, Georgia, October 1989.
- “The Use of S Corporations Before and After the Tax Reform Act of 1986,” Allied Social Science Associations, New York, December 1988.
- “Choice of Corporate Entity,” Eastern Economic Association, Boston, March 1988.
- “Applications and Issues in Corporate Tax Modeling,” with Paul Dobbins, Lowell Dworin, and Thomas Neubig, Allied Social Science Associations, Chicago, December 1987.

Thesis Committees

- Adrienne Depaul, in progress Steven Utke, chair.
- Sarah Parsons, 2023, Department of Accounting, University of Connecticut, “Do Analysts Anticipate the Use of Slack in Quarterly Effective Tax Rates?” David Weber, chair. Initial position: Sacred Heart University.
- Trent Krupa, 2022, Department of Accounting, University of Connecticut, “How Do Firms Assess the Costs of Tax Aggressiveness? Evidence from Mandated Enterprise Risk Assessments.” David Weber, chair. Initial position: University of Arkansas.
- Jennifer Luchs-Nuñez, 2022, Department of Accounting, University of Connecticut, “Economic Effects of Sales Tax Collection Requirements: Evidence from the Wayfair Decision,” David Weber, chair. Initial position: Colorado State University.
- Erin E. Henry, PhD 2014, Department of Accounting, University of Connecticut, “The Information Content of Tax Expense: A Firm- and Market-Level Return Decomposition, chair. Initial position: University of Tennessee - Knoxville. Winner of the 2015 ATA / PwC Outstanding Dissertation Award.
- Timothy Bell, PhD 2012, Department of Accounting, University of Connecticut, “The persistence and value-relevance of tax expense. John Phillips, chair. Initial position: Babson College.
- Aiyaswami Natesa Prasad, PhD 2012, Department of Finance, University of Connecticut, “Essays on R&D: Investigating capital allocation, regulation and R&D output,” Chinmoy Ghosh, chair.
- Rebecca Zarutskie, PhD 2003, Department of Economics, MIT, “Bank competition and the financing of privately-held firms,” Jim Poterba, chair. Initial position: Duke University, Fuqua School of Business, Department of Finance.
- Tracy Seslen, PhD 2003, Department of Economics, MIT, “Housing price dynamics and household mobility behavior,” 3rd reader.
- Elizabeth Keating, PhD 1999, Department of Accounting, MIT, “Audit quality and performance evaluation: An analysis of the us credit union industry.” Paul Healy, chair. Initial position: Kellogg School, Northwestern University.

Competitive External Funding Awards

- Internal Revenue Service, Joint Statistical Research Program 2024 - 2029, with Danielle Green.
- Internal Revenue Service, Tax Statistics Research Projects (TIRNO-12-Q-00130), 2012 - 2014, with Erin Henry.
- Internal Revenue Service, Tax Statistics Research Projects (TIRNO-08-R-00012), 2008 - 2010.
- American Tax Policy Institute, 2000 - 2001 for “The Relation Between Financial and Tax Reporting Measures of Income,” with Gil Manzon.
- Research Institute for Small & Emerging Business, 1997 - 1998, for “Taxes and Firm Size.”
- Small Business Administration, Special Topics on Firm Size and Equity, 1993 - 1995, for “Taxes and the Choice of Entity for Small Businesses.”
- KPMG Peat Marwick Foundation Research Grant, Tax Research Opportunities Program, 1991, for “An Analysis of Revenue Estimating Methodologies and Conventions.”

Journal Service:

- Editorial Board, *Journal of the American Taxation Association*, 2006 - 2008.
- Editorial and Advisory Review Board, *Accounting Horizons*, 2006 - 2009
- Editorial Advisory Board, *Executive's Tax & Management Report*, 2002 - 2010
- Referee: *Accounting Review*, *Accounting Horizons*, *American Economic Review*, *Contemporary Accounting Research*, *International Tax and Public Finance*, *Journal of Accounting and Economics*, *Journal of Accounting and Public Policy*, *Journal of Accounting Research*, *Journal of the American Taxation Association*, *Journal of Economic Behavior and Organization*, *Journal of Environmental Economics and Management*, *Journal of Financial Intermediation*, *Journal of Law and Economics*, *Journal of Political Economy*, *Journal of Public Economics*, *Management Science*, *National Tax Journal*, *Review of Economics and Statistics*.

Academic Service

- University of Connecticut
Accounting Department
Department Head, August 2015 - present

Faculty Recruiting Committee, 2005, 2006, 2010, 2014
Ph.D. Committee, 2006 - 2015.
Undergraduate Advisor, 2007 - 2010.
School of Business
Associate Dean, 2010 - 2014.
Interim Department Head, Department of Management, 2010, 2012
First Year MBA Integration Project Faculty Advisor, 2006, 2007, 2008
Masters Program Committee, 2006 - 2010, Chair 2007 - 2010
Promotion, Tenure, and Reappointment, 2007-2008
University
External/Entrepreneurial Committee, 2010 - 2011, 2016 - 2017
Massachusetts Institute of Technology
Accounting Core Coordinator 2000 - 2002
Degreed Executive Education Committee, 2000 - 2001
Faculty Host, MIT-China Management Education Project, 1999, 2001, 2003
Masters Program Committee, 2001 - 2003
MBA Core Redesign, 1999 - 2000
MBA Faculty Cohort Advisor, 2000 - 2004
Sloan Merit Scholarship Committee, 2000, 2002
Sloan Social Environmental Task Force, 2002 - 2005.
Undergraduate Admissions, 2004

Professional Affiliations and Service:

Professional Organizations:

American Accounting Association, 1996 - present
Competitive Manuscript Award Committee, 2002 - 2003
Deloitte Wildman Award Committee 2005 - 2006.
Notable Contributions to Accounting Literature Award Screening Committee, 2001 - 2002
Trueblood Seminar Committee, 2001 - 2003
Chair, 2002 - 2003
Program Committee, Annual Meeting, 2006, 2018
American Taxation Association, 1996 - present
President, 2020-2021
President-elect, 2019-2020
Trustee, 2008 - 2010
Publications Committee, 2007 - 2009
Chair, 2008-2009
Annual Program Committee, 2010-2011, 2018
Mid-Year Program Committee, 2005, 2006, 2013 - 2015, 2017, 2018
JATA Conference Committee, 2005-2006
Tax Policy Oversight Committee, 2009-2010
Doctoral Consortium Committee, 2011, 2016
National Tax Association - Tax Institute of America, 1985 - present
Program Committee
Annual Conference, 1990, 1991, 1992, 2004, 2006, 2009, 2010, Co-Chair, 2006
Spring Symposium, 2004, 2012 -2019
Member of the Board, 2008 - 2011, 2017 - 2020.
Daniel Holland Award Committee, 2009 - 2012, 2018 - 2020
Davie/Davis Public Service Award Committee, 2009 - 2012
Nominating Committee, 2013, 2016
American Tax Policy Institute, Board of Trustees, 2008 - present.
President, 2013 - 2014.

Projects Committee, 2010 - present,
Secretary, 2018 - present.
Association to Advance Collegiate Schools of Business (AACSB),
AACSB Accounting Accreditation Peer Review Team
University of South Florida, 2018; University of Notre Dame, 2019; University of Kentucky, 2021;
University of Texas - Dallas, 2022; University of Miami, 2022; Kent State University, 2022 (chair);
University of Illinois - Chicago, 2023 (chair); University of Notre Dame, 2024 (chair); Baruch College
(scheduled 2024) (chair); University of Utah (scheduled 2025) (chair);
Center for Audit Quality, Accounting Academic Sounding Board, 2017 - present.
Graduate Management Admissions Council, University of Connecticut Representative, 2010-2014.
New England Economic Partnership, Board of Directors, 1993 - 2012, Treasurer, 1993 - 2008.