

Samantha S. Liew

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Education and Relevant Certifications

University of Connecticut, Storrs, CT
Doctor of Philosophy – Accounting

August 2021-May 2026 (Expected)

Florida State University, Tallahassee, FL
Master of Accountancy – Taxation Track
Bachelor of Science in Accountancy

August 2019

August 2018

Certified Public Accountant (Florida: License #AC56533)

Research

Interests

Tax Policy, Real Effects of Taxation, Taxation and Individuals

Working Papers

“*The Real Effects of EITC Expansion in California*” (dissertation)

- Presentations: University of Connecticut (Apr 2025)

“*Real Effects of Taxes on the Hospital Industry: Evidence from the TCJA*” with Frank Murphy (University of Connecticut)

- Resubmitted to *Review of Accounting Studies* after a rejection and invitation to resubmit
- Presentations: University of Connecticut (Sept 2023), Michigan State University* (Oct 2023), University of Arkansas* (Feb 2024), ATA Midyear Meeting (Feb 2024), Bentley Accounting Research Conference* (Mar 2024), AAA Annual Meeting (Aug 2024), NTA Annual Meeting (Nov 2024)

“*Modern investors, classic question. Do taxes influence Robinhood users’ trading strategies?*” with Adrienne DePaul (University of Tennessee), Nathan Goldman (NC State), and Frank Murphy (University of Connecticut)

*Presented by co-author

- Preparing for submission
- Presentations: University of Connecticut (Dec 2024), ATA Midyear Meeting (Feb 2025), UNC Tax Symposium*, AAA Annual Meeting (August 2025)

Works in Progress

“Effects of Hospital Income Shifting” with Adrienne DePaul

- Data collection stage

Conference Participation

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| ▪ University of Illinois Tax Symposium (Discussant) | September 2025 |
| ▪ AAA Annual Meeting (Presenter; Discussant) | August 2025 |
| ▪ UNC Tax Symposium | March 2025 |
| ▪ NEARS Research Conference | February 2025 |
| ▪ ATA Midyear Meeting (Presenter) | February 2025 |
| ▪ NTA Annual Meeting (Presenter) | November 2024 |
| ▪ Texas Waterloo Symposium | September 2024 |
| ▪ AAA Annual Meeting (Presenter; Discussant) | August 2024 |
| ▪ Deloitte Doctoral Consortium | June 2024 |
| ▪ ATA Midyear Meeting (Presenter) | February 2024 |
| ▪ Texas Tax Theory Seminar – UT Austin | May 2023 |
| ▪ ATA Midyear Meeting | February 2023 |

Service

- | | |
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| ▪ CAAA Annual Meeting, Reviewer | 2025 |
| ▪ AAA-Annual Meeting, Reviewer | 2024 |
| ▪ AAA-ATA Annual Meeting, Reviewer | 2024 |
| ▪ AAA-FARS Midyear Meeting, Reviewer | 2024 |
| ▪ University of Connecticut Tax Readings Group | 2021 – Present |

Teaching Experience

University of Connecticut, Storrs, CT

SAS/STATA Coding Bootcamp

- 8 PhD students (1 section): Average Instructor Rating: 5.0/5.0 Fall 2025

Federal Income Tax – Instructor of Record

Spring 2024

- 68 Undergraduate students (3 sections): Average Instructor Rating: 4.1/5.0

Personal Honors and Awards

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| ▪ Sylvia Santiago Award | 2025 |
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- Accounting Department PhD Teaching Award 2025
- University of Connecticut Dean's Summer Fellowship 2022, 2023, 2024
- University of Connecticut Pre-Doctoral Fellowship 2022
- Outstanding MAcc Student 2019

Professional Experience

Ernst & Young, LLP January 2020 – June 2021
Orlando, FL
Diversified Tax Staff

Florida State University August 2018 – August 2019
Tallahassee, FL
Graduate Assistant

RSM, LLP June 2018 – August 2018
Orlando, FL
Tax Intern

Professional Organizations

- American Accounting Association (AAA) Current
- American Institute of Certified Public Accountants (AICPA) Current
- Canadian Academic Accounting Association (CAAA) Current
- National Tax Association (NTA) Current

References

Frank Murphy (Dissertation co-Chair)
Assistant Professor of Accounting
DesRoches Family Faculty Fellow
School of Business, University of Connecticut
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Dave Weber (Dissertation co-Chair)
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