



1998 - 2022

# 25<sup>TH</sup> ANNIVERSARY UNC TAX SYMPOSIUM



UNC Kenan-Flagler established the UNC Tax Center in 2001 to build bridges between tax scholars, policymakers and practitioners who share an interest in evidence-based tax research. Leveraging partnerships with other leading universities and tax policy think tanks, the UNC Tax Center helps develop future tax researchers and provides forums for practitioners, policymakers and academics to examine important tax policy issues.



► [tax.unc.edu](https://tax.unc.edu)





*Origins of  
the  
UNC Tax  
Symposium*





During my doctoral education at the University of Michigan from 1986 to 1990, I studied under Professor Joel Slemrod and observed his creation and leadership of the Office of Tax Policy Research. One mark of Joel's research and conferences is his inclusion of scholars from different disciplines and backgrounds to address tax issues.

Throughout my career, I have strived to continue that multi-discipline approach—particularly by expanding the field of tax research to include more accounting researchers. The research of tax accountants has improved with exposure to public finance economists and tax lawyers, while tax research and policy has benefited from the knowledge and practical experience of tax accountants.

During my last semester at Michigan, I discussed an international tax paper by Jim Hines at the initial Tax Policy Research Symposium. Every Spring thereafter, I returned to Michigan for the Symposium, except 1992, when my son was born during the symposium. That year Joel read my discussant comments with his version of my Southern English accent.

In 1995 the University of Michigan and accounting academe suffered a terrible loss with the untimely death of Professor Vic Bernard (my other dissertation committee co-chair). Without Vic to champion the Symposium, interest among the Michigan accounting faculty sank. In 1996, I stepped in to assist with the last Michigan Symposium.

Because the Symposium provided accounting faculty with a unique opportunity to interact with tax researchers outside their field, the UNC Tax Center (inspired by Joel's OTPR) invited the Symposium to move to Chapel Hill in 1998. Here, we continued the format and spirit of the original Michigan symposia with attendees, papers and discussants spanning accounting, economics, law, and other disciplines. Since then, the Symposium has been popular with far more faculty who would like to attend than available seats and with many of the Symposium papers landing at the best journals in the field. It has been an honor for the UNC Tax Center to continue the good work that Joel began in Ann Arbor.

*Douglas A. Shackelford*

**Douglas A. Shackelford**

Founder, UNC Tax Center and Dean and Meade H. Willis Distinguished Professor of Taxation



*Origins of  
the Tax  
Policy  
Research  
Symposium*







Beginning in the spring of 1990, the Office of Tax Policy Research, in partnership with the Paton Accounting Center at the University of Michigan, sponsored the Tax Policy Research Symposium. The typical attendance was over 50 of the leading accountants and economists doing tax-related research. The Symposium was born out of conversations between me and Victor Bernard, who was Price Waterhouse Professor of Accounting and the director of the Paton Accounting Center. We believed that the two groups of tax researchers could learn a lot from each other, and that the University of Michigan was a natural place to inspire such conversations, given the presence of the Office of Tax Policy Research and several PhD students in accounting doing tax-related research, such as Sonja Olhoft Rego (1999 PhD), Lillian Mills (1997), Marlene Plumlee (1997), Linda Burilovich (1990), David Harris (1994), and Doug Shackelford (1990).

Vic died tragically on November 14, 1995 at the age of 42. I believe the Symposium continued at Michigan for a year, lasting until 1995, but then we ended it. With a hiatus, it was resumed in 1998 at UNC.

My favorite story is that one year, perhaps 1994, I had promised my family a trip to Disney World, and made arrangements forgetting that our trip conflicted with the Symposium in Ann Arbor. So I did Disney World with my family for a day, flew back for the Symposium, and then came back to Orlando to rejoin the family. My second favorite anecdote is that for many years I would begin each of my presentations at the Symposium by repeating a line from the comedy troupe Firesign Theater: "Everything You Know is Wrong...and the Things You Suspect Aren't True Either!" I think I would also grumble about the improvable quality of accounting tax research, which I am very happy to say is now much, much better.

*Joel Slemrod*

**Joel Slemrod**

Director of the Office of Tax Policy Research,  
Paul W. McCracken Collegiate Professor of Business Economics and Public Policy,  
Professor of Economics  
University of Michigan



## *Thank You*

It is a privilege to be part of the UNC Tax Symposium. As Doug Shackelford and Joel Slemrod wrote, the origin for the UNC Tax Symposium stems from the University of Michigan, where Joel started a multidisciplinary tax conference. Joel eventually passed the baton to Doug, who held the first UNC Tax Symposium in 1998. Now, twenty-four years later, we celebrate the 25th UNC Tax Symposium.

Doug developed a winning formula that we still use today. Select papers from a variety of disciplines. Take chances on early papers that are likely to generate discussion. The set of authors and other speakers over the years reads like a who's who. In recent years we added keynote speakers, and they are an impressive set from academia and practice (Manal Corwin, Jeff Jones, Ed Outslay, Terry Shevlin, Joel Slemrod, Jeff Vogel, and Mark Wolfson). Most years we are constrained by room size in how many people we can invite. While we have many regulars, we also prioritize bringing in new researchers. Over the years, we count more than 700 people who have participated in at least one Symposium.

My fondest memories are of people I've met or gotten to know better because of the Symposium. With the passage of time, some regular participants are no longer with us, including Dan Dhaliwal, John Phillips, and Ed Outslay. We miss them.





Hosting the UNC Tax Symposium is a group effort, and well-deserved thanks are in order. Let's start with the program committee. For many years, the program committee was Doug and, to a lesser extent, me. After Doug became Dean, I reached out to colleagues and alumni to pitch in. In various years, Jennifer Blouin, Scott Dyreng, Mary Margaret Frank, John Gallemore, Stephen Glaeser, Michelle Hanlon, Jeff Hoopes, Courtney Knoll, Eva Labro, and Jake Thornock have contributed their good judgement.

Of course, the program committee relies on authors submitting their cutting-edge research. Authors seek out the Symposium to get valuable feedback. And feedback they get. The discussants go the extra mile. Then the audience of scholars brings even more feedback. In the Q&A sessions, there is almost never enough time to work through the queue of questions, and the discussion spills into the hallway during breaks.

The Symposium has always benefited from having a highly capable program manager to handle the many tasks it takes to run the Symposium, ranging from registering the participants to securing the facilities. Kelly Hammond was the Symposium's manager from its beginning until she moved to the Dean's office. Legend has it that Kelly is responsible for it being called a "Symposium," reasoning that it sounded more sophisticated than "Conference." Many of our longtime participants will remember Kelly. Nicci Pearson then took over and didn't miss a beat, managing all subsequent Symposiums, including this one. Nicci does a great job.

We have been fortunate to have financial backing from KPMG since 1998. When I ask KPMG for keynote speakers, they graciously offer their leading experts.

The UNC Tax Symposium is the flagship event of the UNC Tax Center, which was formed by Doug with the help of his friend, Allen Wilson. The UNC Tax Center benefits from its affiliation with the Kenan Institute of Private Enterprise, directed by Greg Brown, and has grown in recent years with the addition of Courtney Knoll, Jeff Hoopes, John Gallemore, and Stephen Glaeser, who are taking it to new heights. Finally, a big thank you to Melanie Reynolds for putting together this commemorative booklet.

*Ed Maydew*

**Ed Maydew**

David E. Hoffman Distinguished Professor of Accounting, Senior Executive Director,  
UNC Tax Center



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# 25<sup>th</sup> Annual UNC Tax Symposium



Friday March 11, 2022

7:00 - 9:00 AM DuBose House	Breakfast
8:00 - 9:00 AM Loudermilk West Magnolia Room	Check-in\Registration
9:00 - 9:10 AM Welcome	<b>Ed Maydew</b> University of North Carolina
<b>Origins of and Inspiration for the UNC Tax Symposium</b>	
9:10 - 9:40 AM	<b>Doug Shackelford</b> University of North Carolina <b>Joel Slemrod</b> University of Michigan
<b>ETF Heartbeat Trades, Tax Efficiencies, and Clienteles: The Role of Taxes in the Flow Migration from Active Mutual Funds to ETFs</b>	
9:40 - 10:45 AM	<b>Author:</b> <b>Rabih Moussawi</b> (presenter) <b>Raisa Velthuis</b> Villanova University <b>Ke Shen</b> Lehigh University <b>Discussant:</b> <b>John Heater</b> Duke University <b>Moderator:</b> <b>Stephen Glaeser</b> University of North Carolina
10:45 - 11:00 AM	Break

<b>Does Shaming Pay? Evaluating California's Top 500 Tax Delinquent Publication Program</b>	
11:00 - 12:05 PM	<b>Authors:</b> <b>Chad Angaretis</b> California Franchise Tax Board <b>Brian Galle</b> Georgetown University Law Center <b>Paul R. Organ</b> (presenter) University of Michigan <b>Allen Prohofsky</b> California Franchise Tax Board <b>Discussant:</b> <b>Michele Mullaney</b> Indiana University <b>Moderator:</b> <b>Jennifer Blouin</b> University of Pennsylvania
12:05 - 1:20 PM DuBose House	Lunch
<b>Taking Advantage of Employer Tax Incentives for Workplace Diversity</b>	
1:20 - 3:00 PM	<b>Authors:</b> <b>Michelle Hutchens</b> (presenter) University of Illinois <b>Stefan Richter</b> <b>Bridget Stomberg</b> <b>Brian Williams</b> Indiana University





### Environmental Taxes and Corporate Investment

**1:20 - 3:00 PM**

**Authors:**  
**Martin Jacob** (presenter)  
**Kira Zerwer**  
 WHU - Otto Beisheim School of Management

**Discussant:**  
**Mary Vernon**  
 University of Connecticut

**Moderator:**  
**Mary Margaret Frank**  
 University of Virginia

**3:00 - 3:15 PM** Break

### Keynote Address

**3:15 - 4:15 PM**

**Mark Wolfson**  
 Stanford University

**5:30 - 7:00 PM**  
 Dubose House Reception

**7:30 - 8:30 PM**  
 Dubose House Dinner

## Saturday March 12, 2022

**7:00 - 8:30 AM**  
 DuBose House Breakfast

**8:45 - 9:00 AM**

**Recognitions:**  
**Jeff Hoopes**  
 University of North Carolina

### Incidence and Distributional Effects of the Corporate Tax: The Role of Excess Profits and Rent Sharing

**9:00 - 10:05 AM**

**Author:**  
**William G. Gale** (presenter)  
 Brookings Institution  
**Samuel I. Thorpe**  
 Brookings Institution, Williams College

**Discussant:**  
**Richard Sansing**  
 Dartmouth College

**Moderator:**  
**Scott Dyreng**  
 Duke University

**10:05 - 10:25 AM** Break

### Who Really Matters for Corporate Tax Planning

**10:25 - 11:30 AM**

**Authors:**  
**Andrew Belnap** (presenter)  
 University of Texas  
**Jeffrey Hoopes**  
 University of North Carolina  
**Jaron Wilde**  
 University of Iowa

**Discussant:**  
**Katarzyna A Bilicka**  
 Utah State University

**Moderator:**  
**John Gallemore**  
 University of North Carolina

**11:30 AM**  
 DuBose House Lunch

**12:30 PM** Transport to RDU

**Sponsored by the KPMG Foundation, the James C. and Ethel M. Crone Fund in Tax Excellence, and the UNC Tax Center**

# Favorite Memories from the Past





**John Robinson** shared:

“One memory that sticks out for me is the 2010 meeting (I think that’s the one with the big snow). The forecast of snow on Friday made a number of participants schedule early departures on Friday night or Saturday. But, there was a “hard core” of tax fanatics who stayed for the last paper. As the snow piled up, it became increasingly clear that a number would be staying at UNC overnight. However, a hardy group of us “bribed” a van driver to take us to the airport to try to catch the last plane out on Southwest. One of us caught it, but I can not recall who it was. The rest of us got back in the van and the driver finally managed to find us a hotel. By the next day, the snow was clearing up and I think we made it back home by the end of the weekend.”

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**Nemit Shroff’s** favorite Tax Symposium memory is:

“My favorite memory of the UNC tax symposium was watching Kelly Hammond’s reaction when Lil Mills gave her a thank you gift from the conference participants for her many years of service. Watching the joy and surprise on Kelly’s face was just priceless and it goes to show the community that this conference has developed over the years.”

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**Jeri Seidman** shared:

“My favorite memory from the UNC Tax Symposium was the year of the major snow—I think it was January 2010 or 2011? The gift that year was sunglasses! No need for

them at the conference that year but the group of us who made it took a picture in the conference room all wearing our sunglasses.

Sunday morning, I was not thrilled about riding the big touring bus down the steep hill to get out of Meadowmont—I could just see the bus sliding across the street and into those houses! Casey Schwab had driven up from Georgia in a rental car but had arranged a flight back home. But he had to get his rental car back to RDU. Having grown up in Texas, he wasn’t used to driving in the snow and was nervous about that. I offered to drive his car to RDU as long as he made zero comments about my driving. We had to clear the snow off the car with the hotel keycard (actually, \*I\* had to clear the snow off the car—Casey didn’t have gloves or a warm enough coat to be helpful) and then we very slowly proceeded to RDU. On our (very slow) drive there, we were passed by a half dozen cars that we then watched slide off the road! But, Casey and I made it safely to RDU and out of North Carolina that night. (The bus arrived safely at RDU as well.)”

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**Allison Koester’s** favorite Tax Symposium memory is:

“I am sure that many people will have zing-worthy thoughts on this one, so I’ll offer something more general: my favorite memory is simply the opportunity to engage with scholars who care deeply about addressing interesting and important tax questions in a rigorous manner. It is truly a pleasure to attend, and I leave the conference with increased research enthusiasm each year.”

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**Richard Sansing** shared his favorite symposium memory:

“Dave Guenther and I were presenting a paper on dividend tax capitalization, which at one time was a very contentious topic. The year before, a session with a paper on the same topic ended in a shouting match between the author and the presenter. After I presented my paper with Dave, our discussant, Robert Bushman, got up and said: “The last time I saw this topic debated, it was through a haze of spittle.” The audience roared with laughter, and the phrase “haze of spittle” entered into the tax researcher hall of fame.”

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**Martin Jacob’s** favorite Tax Symposium memory is :

“Once the discussant did her fantastic job and the authors are already tired from writing down all the great comments, the audience discussion of 40 minutes starts. Because everyone reads each paper, there is this special moment when dozens of table name cards are set up within seconds. The authors can enjoy hearing great comments for about 38 to 39 minutes. Usually, there is no time to respond but you know that you have collected so many great comments that you just say “thank you.”

---

**Zhonglan Dai** shared:

“As a PhD student, we were encouraged to raise questions in front of the most prominent tax researchers and scholars in the world. We were able to do that because of the famous saying from Shackelford:” if you ask a good question, you get immediate recognition from the audience. If you ask a bad question, they will forgive you easily because you are a PhD student.” Basically, no downside, it is all upside.”

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**Jaron Wilde** shared:

“My favorite memories from past UNC Tax Symposiums largely center on opportunities the conference provides to associate and interact with colleagues from across the country and world—to learn from them and their research, to collaborate and advance scholarship, and to expand professional connections and develop friendships. ”

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**Jake Thomas’** favorite memory:

“The name cards going up all around the room, soon as the Q&A starts.”

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**Cristi Gleason** shared:

“My favorite memory is probably Ed Outslay’s amazing slide deck and presentation a few years ago – I can’t remember how many slides but he finished on time at a rapid rate and Peter Barnes amazing insights from the back of the room – he is always so generous with his experience and insights – some of which are “that isn’t how it is in the real world.”

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**Ryan Wilson** stated:

“It is difficult to single out one moment. I remember attending as a PhD student back in 2006 and being quite nervous about not knowing anyone at the conference except my advisor. I just remember how welcoming all the faculty were especially the faculty from UNC.”

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**Lillian Mills** stated:

“My most vivid grateful memory is Kelly Hammond helping me rearrange my travel when my dad let me know during the conference, he had a cancer diagnosis. And telling close friends at the conference so I felt supported as I diverted

to see him. Related to the actual conference, though, the greatest delight was the perspectives from non-accounting-academic discussants – GE Chief Counsel, etc.

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**Nathan Seegert's** favorite memory:

"I wanted to respond with my memory of the accounting faculty taking Sara LaLumia and I shooting after one of the symposiums. Nothing says Tax Accounting quite the way a rifle does. But in all seriousness, I know that it is this type of warm reception to tax researchers that has made the UNC tax symposium the not-to-miss tax event of the year. The papers and the discussion elevate the whole field. It is a great service that the UNC Symposium provides."

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**Becky Lester's** favorite Tax Symposium memory is:

"The first is attending when I was applying to PhD programs – before I even fully understood the academic career I endeavored to switch to. At that first conference I attended (spring 2010), I was struck by the rigor of the academic work but also the collegiality of the profession. It made an indelible impression about what a great profession this is, a fact reinforced each year when I see colleagues assemble in Chapel Hill."

---

**Terry Shevlin** shared many memories.

"Over 20 years ago when the conference met at the new business school I recall a very entertaining paper presentation. The paper was co-authored by 2 senior academics and a junior faculty member. The junior faculty member presented and the paper was discussed by the author of a paper that questioned the methodology and inferences being drawn in the paper under discussion. The discussant was more senior and was pretty even keeled. The junior author in responding said the paper must be

correct because one of the senior co-authors was a famous public economist who at that time was serving as Chairman of the Council of Economic Advisers (And later Dean of the Columbia Business School). This response among other responses got the discussant's junior co-author all riled up who proceeded to take over the podium with his own set of comments on slides. Fireworks ensued.

There have been so many great papers presented it is hard to pick out the highlights. A more recent paper I enjoyed was about the owners of small aircraft flying them away from their home airport around new years each year to avoid state taxes.

In another session, a young economist took some to explain the difference between tax depreciation and book depreciation to a room full of accounting tax researchers. He obviously did not know his audience. Love the candy supplied during sessions (unfortunately).

Love the ice cream bars at the exec center.

The downstairs bar no longer serves out of a broom closet. The renovated bar area is great for socializing after a long day.

Great classrooms and great accommodations.

Receptions at the old house

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**Robert Ullmann** shared:

"I always enjoyed being on UNC's beautiful campus and simply meeting and reuniting with tax colleagues from around the world."

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**Peter Merrill** stated:

“One vivid memory is the year there was such a heavy snowfall on Friday that the airports were shutdown on Saturday, leaving many of us stranded. After that experience, UNC moved the conference from Winter to Spring.”

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**Andrew Schmidt** shared:

“My favorite memories from past Tax Symposiums include the year I was first invited (2005) and the year I (and my co-authors) first had a paper accepted for the conference (2010).”

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**Dhammika Dharmapala’s** favorite Tax Symposium memory is:

“My most vivid memory is of the Symposium (about a decade ago) when a severe snowstorm led to widespread flight cancelations. A group of Symposium attendees were left trapped at the Rizzo Center. While the circumstances were far from ideal, I very much appreciated the camaraderie as we took advantage of the opportunity to discuss our research further. This epitomizes for me the Symposium’s values of collegiality and intellectual rigor.”

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**Peter Barnes** shared:

“The symposium seeks to be egalitarian. People sit where they wish; everyone who wants to speak is recognized. But, despite these efforts, a few people are more equal. There is a hush in the room, a sense of anticipation, and extra attention is paid when one of the stars is recognized

and begins to comment: the late Ed Outslay, Lillian Mills, Michelle Hanlon, and a few others. It is fun to see reputations grow among the participants.

Why do we teach? To get to know the young scholars in our profession. While the programs are important, the meals served in the DuBose House are even more important, as the veterans like myself get a chance to sit with young professionals who will lead the tax and accounting world for decades to come.”

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**Travis Chow** proclaimed:

“Jeff’s homemade ice-cream and campfire with s’more. Also getting a seat was more difficult than grabbing a concert ticket. In the week when the invitation email is about to be sent out (as I have the time difference disadvantage being in Asia), I tried to stay late and get up early to make sure I didn’t miss out.”

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**Casey Schwab** shared:

“The life of an assistant professor can be stressful. When I presented at UNC what would become my first publication and Ed said the paper was important, it made my YEAR! I don’t know if “favorite” is the appropriate term, but the symposium hit by a snow storm will always be most memorable to me. Being from Texas, I had no business being on the roads and a fellow participant, Jeri Seidman, gave me a ride to the airport as we all scrambled to make it out as flights were being cancelled. I made the last flight out, ready for the sunny skies of Texas with the UNC sunglasses they sent us away with that year.”

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**Justin Hopkins** remembers:

"I recall one year it snowed heavily and lots of people left early. Those that remained experienced a very intimate setting. At the end, we took a picture of everyone wearing UNC gear."

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**Stephanie Sikes'** favorite memories are:

"Visiting with my colleagues over meals in the DuBose House."

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**Jennifer Blouin** shared:

"I have two 'favorites'. First, was attending - what I believe was the first UNC-hosted Tax Symposium - 1998, as an incoming/potential PhD student. I'd flown from NM to NC to watch the conference and was fascinated by the dialog between the discussants and the authors. In addition, the attendees were so welcoming. I met Lil Mills at that conference. Second, was driving Richard Sansing and George Plesko to the airport in the middle of a snowstorm at the conclusion of the conference. I'd had a rental car and we decided to venture out...they told hilarious stories as I steered white-knuckled down a completely deserted I-40. This was conference where Dan Shavero posted his funny blog about dealing with American Airlines."

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**Rosanne Altshuler** shared:

"The UNC Tax Symposium has always been one of my favorite yearly events. There is no conference that better demonstrates how scholars from different disciplines can learn from each other. And there is no conference --- at

least that I get invited to --- that is more fun. I don't know what it is about academic tax accountants, but they know how to create an atmosphere that is both serious and fun at the same time! My favorite memory is getting stuck at the conference in 2010 because of a blizzard. The usual reaction is one of frustration and depression because you can't get home. I wasn't sad at all! I thought, "Great, I get to hang out with these cool tax people for another day"! I can't remember what we did, but I'm sure we had a blast and that I learned something fundamental about using the tax data or about tax planning that helped my research. Congrats on your 25th Anniversary. I truly believe that this conference has significantly advanced tax scholarship by regularly bringing together accountants, economists and lawyers."

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# **Top 5 Most Cited Papers**

**1998 - 2022**



<b>Corporate Tax Research: Real Effects, Earnings Management, and Governance</b>	
<b>Authors:</b>	<b>Michelle Hanlon</b> University of Michigan <b>Shane Heitzman</b> University of Rochester
Presented at the 2009 UNC Tax Symposium Published in Journal of Accounting and Economics in 2010	
<b>Citations</b>	<b>3,159</b>
<b>Corporate Tax Avoidance and High Powered Incentives</b>	
<b>Authors:</b>	<b>Mihir Desai</b> Harvard University <b>Dhammika Dharmapala</b> University of Connecticut
Presented at the 2004 UNC Tax Symposium Published in Journal of Financial Economics in 2006	
<b>Citations</b>	<b>2,336</b>
<b>Does Aggressive Financial Reporting Accompany Aggressive Tax Reporting (and Vice Versa)?</b>	
<b>Authors:</b>	<b>Mary Margaret Frank</b> University of Virginia <b>Luann Lynch</b> <b>Sonja Olhoft Rego</b> University of Iowa
Presented at the 2005 Tax Symposium Published in The Accounting Review 2009	
<b>Citations</b>	<b>1,766</b>
<b>Why Do Firms Hold So Much Cash? A Tax-Based Explanation</b>	
<b>Authors:</b>	<b>C.Fritz Foley</b> Harvard Business School <b>Jay Hartzell</b> <b>Sheridan Titman</b> University of Texas <b>Garry Twite</b> Australian Graduate School of Management
Presented at the 2005 UNC Tax Symposium Published in Journal of Financial Economics in 2007	
<b>Citations</b>	<b>1,051</b>
<b>Executive Compensation, Tax Reporting Aggressiveness and Future Firm Performance</b>	
<b>Authors:</b>	<b>Sonja Olhoft Rego</b> <b>Ryan Wilson</b> University of Iowa
Presented at the 2009 UNC Tax Symposium Published in Journal of Accounting Research 2012	
<b>Citations:</b>	<b>1,023</b>

*Some of the paper titles changed between the time they were presented at the Symposium and when they were published*



# Most Frequent Authors

1998 - 2022



**Leslie Robinson**  
Dartmouth College  
**9 Papers**



**Joel Slemrod**  
University of Michigan  
**7 Papers**



**David Guenther**  
University of Oregon  
**7 Papers**



**Mihir Desai**  
Harvard University  
**6 Papers**



**Jennifer Blouin**  
University of Pennsylvania  
**6 Papers**



**Lillian Mills**  
University of Texas at Austin  
**6 Papers**





# Most Frequent Discussants

1998 - 2022



**Jennifer Blouin**  
University of  
Pennsylvania  
**3 Discussions**



**Merle Erickson**  
University of Chicago  
**3 Discussions**



**Ed Outslay**  
Michigan State  
University  
**2 Discussions**



**Bill Gentry**  
Williams College  
**3 Discussions**



**Shane Heitzman**  
University of  
Southern California  
**2 Discussions**



**Richard Sansing**  
Dartmouth College  
**3 discussions**



**Lillian Mills**  
University of  
Texas at Austin  
**3 Discussions**



**Steven Huddart**  
Pennsylvania State  
University  
**2 Discussions**



**Terry Shevlin**  
University of  
California, Irvine  
**2 Discussions**



**Rosanne Altshuler**  
Rutgers University  
**2 Discussions**



**Ken Klassen**  
University of Waterloo  
**2 Discussions**



**Joel Slemrod**  
University of Michigan  
**2 Discussions**



**Peter Barnes**  
Duke University  
**2 Discussions**



**Ed Maydew**  
University of  
North Carolina  
**2 Discussions**



**Erin Towery**  
University of Georgia  
**2 Discussions**



**Joel Dickson**  
Vanguard Group  
**2 Discussions**



**Timothy McDonald**  
Procter & Gamble  
**2 Discussions**



**Jake Thornock**  
Brigham Young  
University  
**2 Discussions**



**Mihir Desai**  
Harvard University  
**2 Discussions**





# Most Frequent Participants

1998 - 2022

*This list includes years for which we still have participant lists. We do not have participant lists for all years.*



# 20+ Years



**Jennifer Blouin**  
University of Pennsylvania



**Mary Margaret Frank**  
University of Virginia



**Kenneth Klassen**  
University of Waterloo



**Ed Maydew**  
University of North Carolina



**Lillian Mills**  
University of Texas at Austin



**Doug Shackelford**  
University of North Carolina

# 15+ Years



**Scott Dyreng**

Duke University

**Michelle Hanlon**

Massachusetts Institute of Technology

**Shane Heitzman**

University of Southern California

**Brad Lindsey**

Utah State University

**Peter Merrill**

PricewaterhouseCoopers

**Ed Outsley**

Michigan State University

**Sonja Olhoft Rego**

Indiana University

**Richard Sansing**

Dartmouth College

**Casey Schwab**

University of North Texas

**Jeri Seidman**

University of Virginia

**Stephanie Sikes**

University of Illinois at Chicago

**Jake Thornock**

Brigham Young University

# 10+ Years

**Jeff Abarbanell**

University of North Carolina

**Jennifer Brown**

Arizona State University

**Michael Donohoe**

University of Illinois at  
Urbana-Champaign

**Katharine Drake**

University of Arizona

**Daniel Feenberg**

National Bureau of Economic Research

**John Gallemore**

University of North Carolina

**David Guenther**

University of Oregon

**Jeffrey Hoopes**

University of North Carolina

**Margot Howard**

College of William & Mary

**Courtney Knoll**

University of North Carolina

**Allison Koester**

Georgetown University

**Eva Labro**

University of North Carolina

**Alan Macnaughton**

University of Waterloo

**Kevin Markle**

Michigan State University

**Sarah Nutter**

University of Oregon

**Suzanne Paquette**

Universite' Laval

**George Plesko**

University of Connecticut

**Jana Raedy**

University of North Carolina

**John Robinson**

Texas A&M University

**Leslie Robinson**

Dartmouth College

**Andy Schmidt**

North Carolina State University

**James Seida**

University of Notre Dame

**Terry Shevlin**

University of California at Irvine

**Joel Slemrod**

University of Michigan

**Bridget Stomberg**

Indiana University

**Erin Towery**

University of Georgia

**Connie Weaver**

Texas A&M University

**Ira Weiss**

University of Chicago

**Kelly Wentland**

George Mason University

**Allen Wilson**

Eton Solutions

**Ryan Wilson**

University of Oregon

**Robert Yetman**

University of California at Davis



# 5+ Years



**Roseanne Altshuler**

Rutgers University

**Dan Amiram**

Tel Aviv University

**Kathleen Andries**

Otto Beisheim School of Management

**Ben Ayers**

University of Georgia

**Ryan Ball**

University of Michigan

**Peter Barnes**

Duke University

**Andrew Belnap**

University of Texas at Austin

**Robert Bushman**

University of North Carolina

**Shannon Chen**

University of Arizona

**Travis Chow**

University of Hong Kong

**Charles Christian**

Arizona State University

**James Chyz**

University of Tennessee

**Bryan Cloyd**

Lehigh University

**Zhonglan Dai**

University of Texas at Dallas

**Lisa DeSimone**

University of Texas at Austin

**Dhammika Dharmapala**

University of Chicago

**Travis Dyer**

Brigham Young University

**Alex Edwards**

University of Toronto

**Merle Erickson**

University of Chicago

**Allison Evans**

University of North Carolina at Wilmington

**Petrus Ferreira**

Rice University

**Fabio Gaertner**

University of Wisconsin at Madison

**Greg Geisler**

Indiana University

**Cristi Gleason**

University of Iowa

**Nathan Goldman**

North Carolina State University

**Timothy Goodspeed**

City University of New York

**John Graham**

Duke University

**Jeff Gramlich**

Washington State University

**Sanjay Gupta**

Michigan State University

**John Hand**

University of North Carolina

**Michelle Harding**

Virginia Technical Institute

**David Harris**

Syracuse University

**Brad Hepfer**

Texas A&M University

**Robert Hills**

Pennsylvania State University

**Justin Hopkins**

University of Virginia

**Martin Jacob**

Otto Beisheim School of Management

**Linda Krull**

University of Oregon

**Stacie LaPlante**

University of Wisconsin at Madison

**Rebecca Lester**

Stanford University

**Christina Lewellen**

North Carolina State University

**Oliver Li**

National University of Singapore

**Petro Lisowsky**

Boston University

**Dan Lynch**

University of Wisconsin at Madison

**John McClelland**

U.S. Department of the Treasury

**Robert McDonald**

Northwestern University

**Sean McGuire**

Texas A&M University

**Jenna Meints**

University of North Carolina

**Mike Mikhail**

University of Illinois at Chicago

**Michelle Mullaney**

University of North Carolina

**Kaye Newberry**

University of Houston

**Maria Nykyforovych**

George Mason University

**Jim Omartian**

University of Michigan

**John Phillips**

University of Connecticut

**Vivek Raval**

University of Illinois at Chicago

**Daniel Saavedra**

University of California at Los Angeles

**Derrald Stice**

University of Hong Kong

**Lorien Stice-Lawrence**

University of Southern California

**Jacob Thomas**

Yale University

**Christoph Watrin**

University of Muenster

**David Weber**

University of Connecticut

**Jaron Wilde**

University of Iowa

**Brady Williams**

University of Texas at Austin

**Brian Williams**

Indiana University

**Christopher Williams**

University of Michigan

**Michelle Yetman**

University of California at Davis

**Frank Zhang**

Yale University

# Keynote Speakers

1998 - 2022







**Ed Outslay**

Michigan State University

**Keynote 2015**



**Joel Slemrod**

University of Michigan

**Keynote 2016**



**Terry Shevlin**

University of California at Irvine

**Keynote 2017**



**Jeff Jones**

CEO, H&R Block

**Keynote 2018**



**Jeffrey Vogel**

KPMG

**Keynote 2019**



**Manal Corwin**

KPMG

**Keynote 2021**



**Mark Wolfson**

Stanford University

**Keynote 2022**

# What the Tax Symposium means to me



**Michael Donohoe** shared:

“The UNC Tax Symposium provides an opportunity to discuss high-quality, cutting-edge tax research with scholars and professionals from within and, importantly, outside of accountancy. It not only fosters new ideas, but forces authors, discussants, and the audience to think outside of their comfort zones.”

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**Nemit Shroff** stated:

Unlike most people that attend the conference, I was never intending to do tax research when I started the PhD program at Michigan. The symposium has had a clear impact on my appreciation and interest in tax research.”

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**Jerry Seidman** expressed:

“I was first invited to the UNC Tax Symposium in 2005. I was only a 2nd year Ph.D. student but I helped Joe Weber with his discussion and he asked if I could be invited. I felt like I had made it to the big time! I still feel like that 15+ years later. But now, it’s not just the excitement of being included in such great company but also the anticipation of the upcoming event itself.

The question format is one of my favorite things about the UNC Tax Symposium. (Besides the company and the interesting papers, of course!) While I appreciate hearing authors’ responses to questions in a workshop format where we are all going to think about this one paper for at least 75 minutes, I find it more beneficial as an audience member to hear all the questions in a conference format.

For example, I generally have a list of questions for each paper but I find it incredibly useful to wait on asking mine and instead listen to how other people phrase their similar questions. I also love that because the question period is quite long, a huge variety of questions get asked, including some which might seem small at first but then as other participants think on them and add to them become relatively big questions.”

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**Allison Koester** proclaimed:

“The UNC Tax Symposium was a pivotal event in my decision to transition from public accounting to academia. I was fortunate to attend my first UNC Tax Symposium when I was working in public accounting and in the midst of applying to PhD programs. Seeing this vibrant community in action, through its particularly thoughtful research presentations, discussions, and commentaries, solidified my desire to shift career paths and enter academia. I feel very fortunate to have had opportunities to present my work at the symposium and to think deeply about others’ work.”

---

**Richard Sansing** stated:

“The UNC Tax Symposium is the one truly “can’t miss” conference for tax academics. It always features excellent papers, presenters, and discussants. The audience participation is also of consistently high quality.”

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**Martin Jacob** declared:

"It is the key conference around the world that brings tax researchers together. Without the UNC Tax Symposium, many research projects would not have been possible."

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**Zhonglan Dai** shared:

"It means a lot to me as it brings me lot of memories about a place where doing research is so much fun. It is a place where I met my role models in tax research such as Shackelford and Maydew."

---

**John Graham** expressed:

"It's the only place I am aware that gathers in one room tax researchers from such a wide variety of areas (accounting, finance, economics, practitioners), facilitating the sharing of numerous helpful perspectives and insights. I've never attended any other conference for which the audience is more engaged / provides more feedback. Very constructive and helpful."

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**Stephen Glaeser** shared:

"The 2018 Tax Symposium was the very first time I got to interact with my UNC colleagues as, well, a colleague at UNC. I always look forward to the symposium as a chance to catch up on the latest research, hear perspectives from researchers outside of accounting, and catch up with friends."

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**Jaron Wilde** declared:

"The UNC Tax Symposium represents much of what makes the academic tax community so special—tax researchers who foster an environment to develop and encourage emerging scholars, thoughtful and relevant research that contributes meaningfully to key tax-related questions and concerns, constructive and insightful feedback that hones and improves academic scholarship, and a connected and collegial community of academics that transcends national boundaries and fosters inter-disciplinary collaboration and thought."

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**Jake Thomas** shared:

"Productive and fun! I marveled at the organizers' ability to find thought-provoking papers and outstanding discussants. Given my limited knowledge of taxes, I used the conference to get updates, both from academe and practice. Oh, forgot to mention the swag. I still carry around an umbrella."

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**Cristi Gleason** stated:

"The UNC conference built such a collegial group of tax scholars – I love the Q&A format and the way it creates such a great environment for constructive feedback. Presenting to that group of scholars is intimidating, right up until you start – and then the collegiality is evident. I always love spending a couple of days on campus at the Rizzo Center."

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**Ryan Wilson** proclaimed:

"Mostly the symposium is about reconnecting with friends in the world of tax research. Attending over the years has also been an incredible source of energy and inspiration. I always come home with a renewed sense of enthusiasm for tax research."

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**Lillian Mills** shared:

"How key this conference was early in my career to build academic capital, and how much more rewarding in mid/late career to pay it forward by encouraging doctoral students and junior faculty. Building and maintaining a constructive research culture in the tax academy takes constant nurturing. The UNC Tax Symposium plays a role in applauding collegial role models through selecting great discussants."

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**Becky Lester** shared

"The symposium is an outstanding platform for new, innovative work that brings together the best scholars in the profession."

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**Terry Shevlin** expressed:

"I get to see cutting edge and innovative research being presented especially by the younger generation of tax scholars."

The symposium arose out of the ending of the tax symposium at the University of Michigan after Vic Bernard passed away. He was the only faculty member at Michigan supportive of the conference. I am thankful

Doug Shackelford and his colleagues at UNC started up the symposium. In the early years (and it continues to do so) the symposium gave status to accounting tax research.

The symposium gives an opportunity to present your work in front of a well-qualified audience, discussants give excellent comments, and the method of questioning from the audience (raised cards with questions and presenter having an opportunity to respond after all questions have been asked) gets lots of questions and issues in front of the authors (although there is some repetition in the questions!).

An opportunity to network and catch up with old friends and meet new young faculty.

I also appreciate the symposium bringing in economists, finance, and law faculty as well as outside practitioners – this allows us to hear from alternative perspectives."

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**Robert Ullmann** disclosed:

"For me, the UNC Tax Symposium means being in one of the best possible settings to thoroughly discuss tax research. Everybody is so involved and always eager to tackle current topics."

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**Peter Merrill** stated:

"The UNC Symposium is my favorite tax conference. It brings together accounting and economics faculty who do cutting edge empirical research on the effects of taxation and it welcomes those of us who deal with taxation and tax legislation in the "real world."

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**Andrew Schmidt** shared:

“Before I moved back to Raleigh in 2011, the tax symposium meant that I would get to have lunch at Allen & Sons to fix my Eastern NC BBQ cravings! But seriously, the TS has always been my favorite conference - I get to see great tax research from a variety of perspectives and I always learn something unexpected.”

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**Eric Allen** expressed:

“I can honestly say that presenting at the symposium as a PhD student had a huge impact on my career. The openness to ideas outside of traditional tax accounting areas significantly broadened the scope of my own research, as well as the community of researchers I work with. It's truly a unique conference, and one I look forward to participating in for years to come.”

---

**Peter Barnes** stated:

“The symposium reminds me every year of the tremendous gap between academia and the real world of tax. I say that with humility, and regret. Hard-working, very smart scholars run regressions with a million data points, but the results too frequently are disconnected from the complexity of the business world. The symposium is informative and great fun. But, it also reminds me each year that we need to do more, much more, to connect academic research with real-world issues.”

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**David Kenchington** shared:

“The UNC Tax Symposium opened my eyes to the wide world of tax research. In addition, listening to practitioners discuss the symposium papers strengthened my belief that my research should, when possible, illuminate practical issues.”

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**Travis Chow** shared:

“It meant a lot to me. It is an annual event where tax scholars would come together and discuss important tax research. Feels a bit like an tax-academic version of Christmas: you get to unwrap what papers are going to be presented, what the discussant is going to say, etc. That's why it's worth taking 2 connecting flights all the way from Singapore.”

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**Casey Schwab** declared:

“What has always impressed me about the symposium is the quality of feedback authors receive on their papers. The audience is truly engaged, providing constructive insights on how to improve papers so that good papers can become great. Moreover, given the quality of the papers and the collection of scholars, you always leave with new knowledge, regardless of whether you are young or “old.”

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**Ken Klassen** shared:

“The UNC tax symposium was the first and continues to be the most important venue for the interaction of tax research among economics, accounting and finance scholars. Through the years, I have learned much from my colleagues in the other disciplines and this has



strengthened my own research immeasurably. I continue to be grateful for UNC, and particularly its tax faculty and sponsors, for continuing this excellent opportunity for these 25 years."

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**Stephanie Sikes** stated:

"I look forward to the UNC Tax Symposium every spring. It is by far my favorite academic conference. It is a preeminent inter-disciplinary conference on tax research that attracts researchers in accounting, economics, and finance as well as leading practitioners. The paper presentations and discussions are always stimulating, and the audience participation and constructive feedback are second to none. It was an honor to present and discuss papers at prior symposia."

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**Leslie Robinson** shared:

"I owe much of my professional development, especially early in my career, to the Symposium. The Symposium really motivated me to write high quality papers and to get them done by a deadline. I remember spending three weeks in my basement one year working on a sole-authored paper to submit to the Symposium. I barely came up for air! It was a conference I took great pride in being a part of and I always worked very hard on preparing to attend – both in terms of preparing my own work and reading the work of others on the agenda. I was lucky enough to have a number of papers accepted at the conference and there is no better place to get feedback. So the Symposium both motivated me to write papers and enabled me to improve and publish (most of) them!"

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**Jennifer Blouin** shared:

"I believe that the UNC Tax Symposium was a huge factor in my success as an academic. The Symposium provided an opportunity for me to meet many of the folks doing cutting edge tax research across all disciplines. Because I met these folks at the Symposium, I was able to develop a network that expanded the reach of my work."

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# Past Agendas

1998 - 2021

# 1998 UNC TAX SYMPOSIUM

Friday, May 1

Coveting Thy Neighbor's Manufacturing: The Dilemma of State Income Apportionment		Tax Planning by Mutual Funds: Evidence from Changes in the Capital Gains Tax Rate	
Authors:	<b>Austan Goolsbee</b> <b>Ed Maydew</b> University of Chicago	Authors:	<b>Arthur Kraft</b> <b>Ira Weiss</b> University of Chicago
Discussant:	<b>Lillian Mills</b> University of Arizona	Discussant:	<b>Joel Dickson</b> Vanguard Group
Are Dividend Taxes and Tax Imputation Credits Capitalized in Share Values		Do Taxpayers Really Respond to Changes in Tax Rates? Evidence from the 1993 Tax Act	
Authors:	<b>Trevor Harris</b> <b>Glenn Hubbard</b> <b>Deen Kemsley</b> Columbia University	Authors:	<b>Robert Carroll</b> U.S. Department of the Treasury
Discussant:	<b>Jack Mintz</b> University of Toronto	Discussant:	<b>Joel Slemrod</b> University of Michigan
Capital Gains Tax Rates and the Cost of Capital for Small Business: Evidence from the IPO Market			
Authors:	<b>David Guenther</b> <b>Michael Willenborg</b> University of Connecticut		
Discussant:	<b>Jay Ritter</b> University of Florida		
Capital Gains Tax Rules, Tax Loss Trading, and Turn-of-the-Year Returns			
Authors:	<b>Jim Poterba</b> <b>Scott Weisbenner</b> MIT		
Discussant:	<b>Terry Shevlin</b> University of Washington		



# 1999 UNC TAX SYMPOSIUM

Friday, April 30

## The Asset Price Incidence of Capital Gains Taxes: Evidence from the UPREIT Structure and the Taxpayer Relief Act of 1997

**Authors:** Todd Sinai  
Joseph Gyourko  
University of Pennsylvania

**Discussant:** Merle Erickson  
University of Chicago

## An Evaluation of Alternative Measures of Corporate Tax Rates

**Authors:** George Plesko  
MIT

**Discussant:** John Graham  
Duke University

## In A World Without Borders: The Impact of Taxes on Internet Commerce

**Authors:** Austan Goolsbee  
University of Chicago

**Discussant:** Bob Strauss  
Carnegie-Mellon

## Tax Anomalous Equity Carve-Outs

**Authors:** John Hand  
University of North Carolina  
Terry Skantz  
Florida Atlantic University

**Discussant:** Ed Maydew  
University of Chicago

## The Optimal Elasticity of Taxable Income

**Authors:** Joel Slemrod  
Wojciech Kopczuk  
University of Michigan

**Discussant:** Richard Sansing  
Dartmouth College

## Charitable Giving and Income Taxation in a Life-Cycle Model: An Analysis of Panel Data

**Authors:** Gerald Auten  
U.S. Department of the Treasury  
Charles Clotfelter  
Holger Sieg  
Duke University

**Discussant:** Karl Scholz  
University of Wisconsin

# 2000 UNC TAX SYMPOSIUM

Friday, March 31

Asset Lives for Financial Reporting Purposes: Capital Budgeting, Tax and Discretionary Factors		Dividend Exemption versus the Current System for Taxing Foreign Business Income	
Authors:	<b>Scott Keating</b> University of Chicago <b>Jerold Zimmerman</b> University of Rochester	Authors:	<b>Harry Grubert</b> U.S. Treasury Department <b>John Mutti</b> Grinnell College
Discussant:	<b>Jane Gravelle</b> Congressional Research Service	Discussant:	<b>Ed Outslay</b> Michigan State University
Cross Jurisdictional Income Shifting by Foreign Controlled U.S. Corporations		The Effects of Goodwill Tax Deductions on the Market for Corporate Acquisitions	
Authors:	<b>Lillian Mills</b> <b>Kaye Newberry</b> University of Arizona	Authors:	<b>Benjamin Ayers</b> University of Georgia <b>Craig Lefanowicz</b> Michigan State University <b>John Robinson</b> University of Texas
Discussant:	<b>Scott Newlon</b> Horst Frisch Inc.	Discussant:	<b>Harold Mulherin</b> Penn State University
Do Estate Taxes Reduce Saving?			
Authors:	<b>William Gale</b> Brookings Institution <b>Maria Perozek</b> Federal Reserve Board of Governors		
Discussant:	<b>Joel Slemrod</b> University of Michigan		
Are Dividend Taxes Capitalized into Share Prices? Evidence from Real Estate Investment Trusts			
Authors:	<b>William Gentry</b> <b>Deen Kemsley</b> Columbia University <b>Christopher Mayer</b> Wharton School		
Discussant:	<b>David Guenther</b> University of Colorado		

# 2001 UNC TAX SYMPOSIUM

Friday, March 30

An Empirical Examination of Tax Factors and Mutual Funds' Stock Sales Decisions		The Tax (Dis)Advantage of a Firm Issuing Options on Its Own Stock	
<b>Authors:</b>	<b>Steve Huddart</b> Penn State University <b>V.G. Narayanan</b> Harvard Business School	<b>Authors:</b>	<b>Robert McDonald</b> Northwestern University
<b>Discussant:</b>	<b>Joel Dickson</b> Vanguard	<b>Discussant:</b>	<b>Greg Brown</b> University of North Carolina
Large Shareholders and Dividends: Evidence from U.S. Tax Reforms		The Incidence of Export Subsidies as Revealed by Market Reactions	
<b>Authors:</b>	<b>Francisco Perez-Gonzalez</b> Harvard University	<b>Authors:</b>	<b>Mihir Desai</b> Harvard University <b>James Hines</b> University of Michigan
<b>Discussant:</b>	<b>Jim Seida</b> Indiana University	<b>Discussant:</b>	<b>Peter Merrill</b> Pricewaterhouse Coopers
Are Shareholder Dividend Taxes on Corporate Retained Earnings Impounded in Equity Prices? Additional Evidence and Analysis			
<b>Authors:</b>	<b>Dan Dhaliwal</b> <b>Monica Bany</b> University of Arizona <b>Merle Erickson</b> <b>Mary Margaret Myers</b> University of Chicago		
<b>Discussant:</b>	<b>Deen Kemsley</b> Columbia University		

# 2002 UNC TAX SYMPOSIUM

Friday, March 22

Investment Subsidies and Wages in Capital Goods Industries: To the Workers Go the Spoils?	
<b>Authors:</b>	<b>Austan Goolsbee</b> University of Chicago
<b>Discussant:</b>	<b>Mihir Desai</b> Harvard University
Adjusting Capital Gains Taxation: Lessons from the Recent Italian Tax Experience	
<b>Authors:</b>	<b>Julian Alworth</b> <b>Giampaolo Arachi</b> Universita Luigi Bocconi <b>Roni Hamaui</b> Intesa BCI and Universita Cattolica
<b>Discussant:</b>	<b>Alan Auerbach</b> University of California, Berkeley
Frictions and Tax-Motivated Hedging: An Empirical Exploration of Publicly-Traded Exchangeable Debt	
<b>Authors:</b>	<b>Bill Gentry</b> <b>David Schizer</b> Columbia University
<b>Discussant:</b>	<b>Mary Margaret Frank</b> University of Chicago
Intangible Income, Intercompany Transactions, Income Shifting and the Choice of Location	
<b>Authors:</b>	<b>Harry Grubert</b> U.S. Treasury Department
<b>Discussant:</b>	<b>Lillian Mills</b> University of Arizona

Saturday, March 23

The Effect of Nonprofits' Taxable Activities on the Supply of Private Donations	
<b>Authors:</b>	<b>Michelle Yetman</b> <b>Robert Yetman</b> University of Iowa
<b>Discussant:</b>	<b>Charles Clotfelter</b> Duke University
How Prevalent is Tax Arbitrage? Evidence from the Market for Municipal Bonds	
<b>Authors:</b>	<b>Merle Erickson</b> <b>Austan Goolsbee</b> University of Chicago <b>Ed Maydew</b> University of North Carolina
<b>Discussant:</b>	<b>John Chalmers</b> University of Oregon
Mutual Fund Capital Gain Distributions and the Tax Reform Act of 1997	
<b>Authors:</b>	<b>Stephanie Planch</b> MIT
<b>Discussant:</b>	<b>Jana Raedy</b> University of North Carolina



# 2003 UNC TAX SYMPOSIUM

Friday, March 28

The Effect of Shareholder-Level Capital Gains Taxes on the Structure of Corporate Acquisitions	
<b>Authors:</b>	<b>Ben Ayers</b> University of Georgia <b>Craig Lefanowicz</b> Indiana University <b>John Robinson</b> University of Texas
<b>Discussant:</b>	<b>Marty Butler</b> University of Rochester
Tax Changes and Asset Pricing—An Empirical Investigation	
<b>Authors:</b>	<b>Clemens Sialm</b> University of Michigan
<b>Discussant:</b>	<b>Ken Klassen</b> University of Waterloo
Distribution Policies of Private Foundations	
<b>Authors:</b>	<b>Richard Sansing</b> Dartmouth, Tuck School <b>Robert Yetman</b> University of Iowa
<b>Discussant:</b>	<b>Dee Rich</b> KPMG

Saturday, March 29

Fundamentals of Shareholder Tax Capitalization	
<b>Authors:</b>	<b>David Guenther</b> University of Colorado <b>Richard Sansing</b> Dartmouth, Tuck School
<b>Discussant:</b>	<b>Robert Bushman</b> University of North Carolina
Bank Debit Taxes: Productivity vs. Financial Disintermediation	
<b>Authors:</b>	<b>Andrei Kirilenko</b> <b>Victoria Summers</b> International Monetary Fund
<b>Discussant:</b>	<b>Jim Hines</b> University of Michigan
Tax-Loss Selling and the January Effect: Evidence from Municipal Bond Closed-End Funds	
<b>Authors:</b>	<b>Laura Starks</b> <b>Li Yong</b> University of Texas <b>Lu Zheng</b> University of Michigan
<b>Discussant:</b>	<b>Dan Bergstresser</b> Harvard Business School

# 2004 UNC TAX SYMPOSIUM

Friday, March 26

Dividend Taxes and Implied Cost of Equity Capital	
<b>Authors:</b>	<b>Oliver Li</b> University of Notre Dame <b>Dan Dhaliwal</b> <b>William Moser</b> University of Arizona <b>Linda Krull</b> University of Texas - Austin
<b>Discussant:</b>	<b>Joseph Piotroski</b> University of Chicago
The Economics of Corporate Tax Selfishness	
<b>Authors:</b>	<b>Joel Slemrod</b> University of Michigan
<b>Discussant:</b>	<b>David Cay Johnston</b> The New York Times
Corporate Tax Avoidance and High Powered Incentives	
<b>Authors:</b>	<b>Mihir Desai</b> Harvard University and NBER <b>Dhammika Dharmapala</b> University of Connecticut
<b>Discussant:</b>	<b>Austan Goolsbee</b> University of Chicago

Saturday, March 27

Do Dividend Clienteles Exist? Evidence on Dividend Preferences of Retail Investors	
<b>Authors:</b>	<b>John Graham</b> Duke University <b>Alok Kumar</b> University of Notre Dame
<b>Discussant:</b>	<b>Jennifer Blouin</b> University of Pennsylvania
Is it Optimal to Accelerate the Payment of Income Tax on Share-Based Compensation?	
<b>Authors:</b>	<b>Robert L. McDonald</b> Northwestern University
<b>Discussant:</b>	<b>Steven Huddart</b> Pennsylvania State University
Firms' Off-Balance Sheet Financing: Evidence from Their Book-Tax Reporting Differences	
<b>Authors:</b>	<b>Lillian Mills</b> <b>Kaye Newberry</b> University of Arizona
<b>Discussant:</b>	<b>William Gentry</b> Columbia University

# 2005 UNC TAX SYMPOSIUM

Friday, April 1

## Does Aggressive Financial Reporting Accompany Aggressive Tax Reporting (and Vice Versa)?

**Authors:** **Mary Margaret Frank**  
University of Virginia  
**Sonja Olhoft Rego**  
University of Iowa

**Discussant:** **Joseph Weber**  
MIT

## Economic Effects of Regional Tax Havens

**Authors:** **Mihir Desai**  
**Fritz Foley**  
Harvard Business School  
**James Hines**  
University of Michigan

**Discussant:** **Julian Alworth**  
Epta Global Investments Ltd

## Tax Shelters and Corporate Debt Policy

**Authors:** **John Graham**  
Duke University  
**Alan Tucker**  
Pace University

**Discussant:** **Joseph Bankman**  
Stanford

Saturday, April 2

## Why Do Firms Hold So Much Cash? A Tax-Based Explanation

**Authors:** **C.Fritz Foley**  
Harvard Business School  
**Jay Hartzell**  
**Sheridan Titman**  
University of Texas  
**Garry Twite**  
Australian Graduate School of Management

**Discussant:** **Edmund Outslay**  
Michigan State University

## Determinants of Management Ownership of Unrestricted Equity: Overconfidence versus Tax Explanations

**Authors:** **Li Jin**  
Harvard Business School  
**S.P. Kothari**  
MIT--Sloan

**Discussant:** **John Core**  
University of Pennsylvania

## Capital Gains Taxes, Pricing Spreads and Arbitrage: Evidence from U.S. Cross-Listed Firms

**Authors:** **Jennifer Blouin**  
**Luzi Hail**  
University of Pennsylvania  
**Michelle Yetman**  
University of California at Davis

**Discussant:** **Bjorn Jorgensen**  
Columbia University

# 2006 UNC TAX SYMPOSIUM

Friday, March 31

## Do Auditor-Provided Tax Services Compromise Auditor Independence With Respect to Tax Expense?"

**Authors:**  
**Cristi A. Gleason**  
University of Iowa  
**Lillian Mills**  
University of Arizona

**Discussant:**  
**Tim Bell**  
KPMG

## Bring It Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings Under the American Jobs Creation Act of 2004

**Authors:**  
**Jennifer Blouin**  
University of Pennsylvania  
**Linda Krull**  
University of Texas

**Discussant:**  
**Gustavo Grullon**  
Rice University

## Capital Gains Taxes and Asset Prices: Capitalization or Lock-In?

**Authors:**  
**Zhonglan Dai**  
**Harold Zhang**  
University of Texas-Dallas  
**Ed Maydew**  
**Doug Shackelford**  
UNC-Chapel Hill

**Discussant:**  
**Scott Weisbenner**  
University of Illinois at Urbana-Champaign

Saturday, April 1

## Investment Taxation and Portfolio Performance

**Authors:**  
**Daniel Bergstresser**  
Harvard Business School  
**Jeffrey Pontiff**  
Boston College

**Discussant:**  
**Dhammika Dharmapala**  
University of Connecticut

## Do Tax-Exempt Investors Mitigate the Dividend Tax Penalty?

**Authors:**  
**David Guenther**  
University of Oregon  
**Richard Sansing**  
Dartmouth College

**Discussant:**  
**Thomas Hemmer**  
University of Houston

## Tax Implications of Earnings Management Activities: Evidence from Restatements

**Authors:**  
**Brad Badertscher**  
University of Iowa  
**John Phillips**  
University of Connecticut  
**Morton Pincus**  
University of California-Irvine  
**Sonja Olhott Rego**  
University of Iowa

**Discussant:**  
**Bill Gentry**  
Williams College



# 2007 UNC TAX SYMPOSIUM

Friday, March 23

## Methods of Capital Gains Taxation and the Impact on Asset Prices and Welfare

**Authors:** **Marco Sahm**  
LMU Munich

**Discussant:** **Li Jin**  
Harvard Business School

## Tax Competition with Parasitic Tax Havens

**Authors:** **Joel Slemrod**  
University of Michigan  
**John D. Wilson**  
Michigan State University

**Discussant:** **Shane Heitzman**  
University of Rochester

## Analyzing the Tax Benefits from the Employee Stock Options in the Optimal Compensation Structure

**Authors:** **Ilona Babenko**  
**Yuri Tserlukevich**  
Hong Kong University of Science and Technology

**Discussant:** **Steve Huddart**  
Penn State University

## Executive Compensation, Interlocked Compensation Committees, and the 162(m) Cap on Tax Deductibility

**Authors:** **John Graham**  
Duke University  
**Younghan Julia Wu**  
Barclays Global Investors

**Discussant:** **Frank Zhang**  
Yale University

Saturday, March 24

## Taxes and Investment Opportunities: Valuing Permanently Reinvested Foreign Earnings

**Authors:** **Lisa Bryant-Kutcher**  
**David A. Guenther**  
**Lisa Hersrud**  
University of Oregon

**Discussant:** **Fritz Foley**  
Harvard Business School

## The Tax Impact on Ex-dividend Dates: Evidence from European Firms

**Authors:** **Meziane Lasfer**  
City University (London)

**Discussant:** **Julian Alworth**  
European and Global Investments

## Why do Nonprofits Have Taxable Subsidiaries?

**Authors:** **Michelle Yetman**  
**Robert Yetman**  
University of California at Davis

**Discussant:** **Jonah Rockoff**  
Columbia University

# 2008 UNC TAX SYMPOSIUM

Friday, January 25

The Cost of Debt	
<b>Authors:</b>	<b>Jules van Binsbergen</b> <b>John Graham</b> <b>Jie Yang</b> Duke University
<b>Discussant:</b>	<b>Heitor Almeida</b> University of Illinois
FIN 48 and Tax Compliance	
<b>Authors:</b>	<b>Lillian Mills</b> University of Texas <b>Leslie Robinson</b> Dartmouth College <b>Richard Sansing</b> Dartmouth College and Tilburg University
<b>Discussant:</b>	<b>Tim Baldenius</b> Columbia University
Tax Expense Surprises and Future Returns	
<b>Authors:</b>	<b>Jake Thomas</b> <b>Frank Zhang</b> Yale University
<b>Discussant:</b>	<b>Jana Raedy</b> University of North Carolina
Improved Estimates of Marginal Tax Rates: Why They are Needed, Approach, and Implications	
<b>Authors:</b>	<b>Jennifer Blouin</b> <b>John Core</b> <b>Wayne Guay</b> University of Pennsylvania
<b>Discussant:</b>	<b>Terry Shevlin</b> University of Washington

Saturday, January 26

The Evolution of Aggregate Stock Ownership: A Unified Explanation	
<b>Authors:</b>	<b>Kristian Rydqvist</b> <b>Joshua Spizman</b> Binghamton University <b>Ilya Strebulaev</b> Stanford University
<b>Discussant:</b>	<b>Jennifer Huang</b> University of Texas
Taxes and Portfolio Choice: Evidence from JGTRRA's Treatment of International Dividends	
<b>Authors:</b>	<b>Mihir Desai</b> Harvard University <b>Dhammika Dharmapala</b> University of Connecticut
<b>Discussant:</b>	<b>Alex Brill</b> American Enterprise Institute
Seeking Shelter?: Empirically Modelling Tax Shelters and Examining Their Link to the Contingent Tax Liability Reserve	
<b>Authors:</b>	<b>Petro Lisowsky</b> Boston University
<b>Discussant:</b>	<b>Bob Adams</b> Internal Revenue Service

# 2009 UNC TAX SYMPOSIUM

Friday, January 23

## Measuring the Impact of Tax Systems on Economic Behavior using New Cross-Country Data

**Authors:** **Leslie Robinson**  
Dartmouth College  
**Joel Slemrod**  
University of Michigan

**Discussant:** **Lillian Mills**  
University of Texas

## Research in Accounting for Income Taxes

**Authors:** **John Graham**  
Duke University  
**Jana Smith Raedy**  
**Doug Shackelford**  
University of North Carolina

**Discussant:** **Angela Evans**  
Ernst & Young

## The Unintended Consequences of the Homeland Investment Act: Implications for Financial Constraints, Governance, and International Tax Policy

**Authors:** **Dhammika Dharmapala**  
University of Connecticut  
**C. Fritz Foley**  
Harvard University  
**Kristin J. Forbes**  
MIT

**Discussant:** **David Weisbach**  
University of Chicago

## Corporate Tax Research: Real Effects, Earnings Management, and Governance

**Authors:** **Michelle Hanlon**  
University of Michigan  
**Shane Heitzman**  
University of Rochester

**Discussant:** **Bill Gentry**  
Williams College

Saturday, January 24

## Is U.S. Multinational Intra-Firm Dividend Policy Influenced by Capital Market Incentives?

**Authors:** **Jennifer Blouin**  
University of Pennsylvania  
**Linda Krull**  
University of Oregon  
**Leslie Robinson**  
Dartmouth College

**Discussant:** **Timothy McDonald**  
Procter & Gamble

## Taxation and the Competitiveness of Sovereign Wealth Funds: Do Taxes Encourage Sovereign Wealth Funds to Invest in the United States?

**Authors:** **Michael S. Knoll**  
University of Pennsylvania

**Discussant:** **JMihir Desai**  
Harvard University

## Executive Compensation, Tax Reporting Aggressiveness, and Future Firm Performance

**Authors:** **Sonja Olhoffs Rego**  
**Ryan Wilson**  
University of Iowa

**Discussant:** **Alan Jagolinzer**  
Stanford University

# 2010 UNC TAX SYMPOSIUM

Friday, January 29

Investor Taxation in Open Economics	
<b>Authors:</b>	<b>Mihir Desai</b> Harvard University <b>Dhammika Dharmapala</b> University of Illinois
<b>Discussant:</b>	<b>Richard Sansing</b> Dartmouth College
The Case Against Foreign Tax Credits	
<b>Authors:</b>	<b>Daniel Shaviro</b> New York University
<b>Discussant:</b>	<b>Rosanne Altshuler</b> Urban Institute
An Examination of FIN 48: Tax Shelters, Auditor Independence, and Corporate Governance	
<b>Authors:</b>	<b>Petro Lisowsky</b> University of Illinois <b>Leslie Robinson</b> Dartmouth College <b>Andrew Schmidt</b> Columbia University
<b>Discussant:</b>	<b>David Cay Johnston</b> Syracuse University and Tax Notes
Who Benefits from the Leverage in LBOs?	
<b>Authors:</b>	<b>Tim Jenkinson</b> <b>Ruediger Stucke</b> Oxford University
<b>Discussant:</b>	<b>Merle Erickson</b> University of Chicago

Saturday, January 30

Do Federal Contractors Suffer Tax-Related Political Costs?	
<b>Authors:</b>	<b>Lillian Mills</b> University of Texas <b>Sarah Nutter</b> George Mason University <b>Casey Schwab</b> University of Georgia
<b>Discussant:</b>	<b>Mike Munger</b> Duke University
Investment, Accounting, and the Salience of the Corporate Income Tax	
<b>Authors:</b>	<b>Jesse Edgerton</b> Federal Reserve Board
<b>Discussant:</b>	<b>Jennifer Blouin</b> University of Pennsylvania
The Effects of the Taxation of Dividends on the Allocation of Foreign Portfolio Investment around the World	
<b>Authors:</b>	<b>Dan Amiram</b> University of North Carolina <b>Mary Margaret Frank</b> University of Virginia
<b>Discussant:</b>	<b>Ken Klassen</b> University of Waterloo



# 2011 UNC TAX SYMPOSIUM

Friday, January 28

## The Evolution of Capital Structure and Operating Performance after Leveraged Buyouts: Evidence from U.S. Corporate Tax Returns

**Authors:** Jonathan B. Cohn  
Lillian Mills  
Erin Towery  
University of Texas at Austin

**Discussant:** Doug Skinner  
University of Chicago

## What Do We Learn From Large Book-Tax Differences?

**Authors:** David A. Guenther  
University of Oregon

**Discussant:** Jeri Seidman  
University of Texas

## Payout Taxes and the Allocation of Investment

**Authors:** Bo Becker  
Harvard University  
Marcus Jacob  
EBS European Business School  
Martin Jacob  
WHU - Otto Beisheim School of Management

**Discussant:** Stephanie Sikes  
University of Pennsylvania

## Trade Credit and Taxes

**Authors:** Mihir Desai  
C. Fritz Foley  
Harvard University and NBR  
James R. Hines, Jr.  
University of Michigan and NBER

**Discussant:** Stacie Laplante  
University of Georgia

Saturday, January 29

## Exploring the Role Delaware Plays as a Domestic Tax Haven

**Authors:** Scott Dyreng  
Duke University  
Bradley Lindsey  
College of William and Mary  
Jacob Thornock  
University of Washington

**Discussant:** Harley Duncan  
KPMG

## Corporate "Non-Income Tax" Avoidance

**Authors:** Leslie A. Robinson  
Dartmouth College

**Discussant:** Janet Kerr  
Pricewaterhouse Coopers

## The Effect of Public Disclosure on Reported Taxable Income: Evidence from Individuals and Corporations in Japan

**Authors:** Makoto Hasegawa  
Jeffrey Hoopes  
Ryo Ishida  
Joel Slemrod  
University of Michigan

**Discussant:** Ilan Benshalom  
Hebrew University

# 2012 UNC TAX SYMPOSIUM

Friday, January 27

## The Effect of the Shareholder Dividend Tax Policy on Corporate Tax Avoidance

**Authors:**  
**Dan Amiram**  
 Columbia University  
**Andrew M. Bauer**  
 University of Illinois  
**Mary Margaret Frank**  
 University of Virginia

**Discussant:**  
**Rosanne Altshuler**  
 Rutgers University

## Are Venture Capital Investments Inefficiently Organized? Quantifying the Foregone Tax Losses Generated by Startup Firms Organized as C-Corporations

**Authors:**  
**Eric Allen**  
**Sharat Raghavan**  
 University of California

**Discussant:**  
**Ira Weiss**  
 University of Chicago

## Where in the World are “Permanently Reinvested” Foreign Earnings?

**Authors:**  
**Jennifer Blouin**  
 University of Pennsylvania  
**Linda Krull**  
 University of Oregon  
**Leslie Robinson**  
 Dartmouth College

**Discussant:**  
**Timothy McDonald**  
 Procter & Gamble

## Importing Corruption Culture from Overseas: Evidence from Corporate Tax Evasion in the United States

**Authors:**  
**Jason DeBacker**  
 Office of Tax Analysis  
 U.S., Department of the Treasury  
**Bradley T. Heim**  
**Anh Tran**  
 Indiana University

**Discussant:**  
**Tom Brennan**  
 Northwestern University

Saturday, January 28

## Liquidity, Investor-Level Tax Rates, and Expected Rates of Return

**Authors:**  
**Stephanie A. Sikes**  
**Robert E. Verrecchia**  
 University of Pennsylvania

**Discussant:**  
**Peter Easton**  
 Notre Dame

## How do Taxes Affect Cross-Border Acquisitions?

**Authors:**  
**Michael P. Devereux**  
 Oxford University  
**Wiji Arulampalam**  
**Federica Liberini**  
 University of Warwick

**Discussant:**  
**Marc Zenner**  
 JP Morgan

## Taxing Cash

**Authors:**  
**Ilan Benshalom**  
 Hebrew University

**Discussant:**  
**Chris William Sanchirico**  
 University of Pennsylvania

# 2013 UNC TAX SYMPOSIUM

Friday, January 25

## The Impact of Legal Enforcement: An Analysis of Corporate Tax Aggressiveness after an Audit

**Authors:** **Jason DeBacker**  
Middle Tennessee State University  
**Bradley T. Heim**  
**Anh Tran**  
Indiana University  
**Alexander Yuskavage**  
Office of Tax Analysis, U.S. Department of the Treasury

**Discussant:** **Bob Adams**  
McGladrey

## The Elasticity of Corporate Taxable Income: New Evidence from UK Tax Records

**Authors:** **Michael Devereux**  
**Li Liu**  
**Simon Loretz**  
University of Oxford

**Discussant:** **Casey Schwab**  
University of Georgia

## Taxes and Corporate Accountability Reporting: Is Paying Taxes Viewed as Socially Responsible?

**Authors:** **Angela K. David**  
**David A. Guenther**  
**Linda K. Krull**  
**Brian M. Williams**  
University of Oregon

**Discussant:** **Magali Delmas**  
UCLA

## Internal Ownership Structures of Multinational Firms

**Authors:** **Katharina Lewellen**  
**Leslie Robinson**  
Dartmouth College

**Discussant:** **Peter Barnes**  
General Electric

Saturday, January 26

## The Importance of the Internal Information Environment for Tax Avoidance

**Authors:** **John Gallemlere**  
**Eva Labro**  
University of North Carolina

**Discussant:** **VG Narayanan**  
Harvard

## The Effects of Taxes and Financial Constraints on Income Shifting by U.S. Multinationals

**Authors:** **Scott D. Dyreng**  
Duke University  
**Kevin S. Markle**  
University of Waterloo

**Discussant:** **Lee Sheppard**  
Tax Analysts

## Investing in Tax Breaks: Assessing the Outcomes of Political Strategy Choices

**Authors:** **Jennifer Brown**  
**Laura Wellman**  
Arizona State University  
**Katharine Drake**  
University of Arizona

**Discussant:** **Michelle Johns**  
Georgetown University

# 2014 UNC TAX SYMPOSIUM

Friday, January 17

## Tax-minded Executives and Their Firm's Tax Strategies: Evidence from the 2013 Tax Hikes

**Authors:** **Andreya Silva**  
University of Miami  
**Gerardo Perez Cavazos**  
University of Chicago

**Discussant:** **Jennifer Blouin**  
University of Pennsylvania

## Does Operational Efficiency Spill Over onto the Tax Return?

**Authors:** **Allison Koester**  
Georgetown University  
**Terry Shevlin**  
University of California-Irvine  
**Dan Wangerin**  
Michigan State University

**Discussant:** **Meredith Garwood**  
Time Warner Cable

## On the Effectiveness of Fiscal Policy: Micro Evidence from Contiguous Border Counties

**Authors:** **Alexander Ljungqvist**  
**Michael Smolyansky**  
New York University

**Discussant:** **Lisa De Simone**  
Stanford University

## Corporate Income Taxes, Tax Avoidance and Innovation

**Authors:** **Julian Atanassov**  
**Xiaoding Liu**  
University of Oregon

**Discussant:** **James Chyz**  
University of Tennessee

Saturday, January 18

## Effects of Territorial and Worldwide Corporation Tax Systems on Outbound M&As

**Authors:** **Lars Feld**  
Walter Euchken Institute  
**Martin Ruf**  
University of Tubingen  
**Uwe Scheuering**  
**Ulrich Schreiber**  
Centre for European Economic Research &  
University of Mannheim  
**Johannes Voget**  
University of Mannheim

**Discussant:** **Eric Toder**  
Urban Institute

## Average Marginal Labor Income Tax Rates under the Affordable Care Act

**Authors:** **Casey Mulligan**  
University of Chicago

**Discussant:** **Don Taylor**  
Duke University

## Analysis of Unsuccessful Tax Avoiders

**Authors:** **Daniel Saavedra**  
MIT

**Discussant:** **Kathleen Andries**  
KU Leuven



# 2015 UNC TAX SYMPOSIUM

Friday, April 10

Taxation and Corporate Risk-Taking	
<b>Authors:</b>	<b>Rebecca Lester</b> MIT <b>Dominika Langenmayr</b> University of Munich
<b>Discussant:</b>	<b>Christine Dobridge</b> University of Pennsylvania
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina
Return on Political Investment in the American Jobs Creation Act of 2004	
<b>Authors:</b>	<b>Hui Chen</b> University of Zurich <b>Katherine Gunny</b> University of Colorado <b>Karthik Ramanna</b> Harvard Business School
<b>Discussant:</b>	<b>Andrew Bird</b> Carnegie Mellon University
<b>Moderator:</b>	<b>Jennifer Blouin</b> University of Pennsylvania
Tax Savings for U.S.-Headquartered, Non-U.S.-Incorporated Multinational Firms	
<b>Authors:</b>	<b>Eric Allen</b> University of Southern California <b>Susan Morse</b> University of Texas School of Law
<b>Discussant:</b>	<b>Peter Barnes</b> Duke University
<b>Moderator:</b>	<b>Scott Dyreng</b> Duke University

Taxes and Leverage at Multinational Corporations	
<b>Authors:</b>	<b>Michael Faulkender</b> University of Maryland <b>Jason Smith</b> Utah State University
<b>Discussant:</b>	<b>Nemit Shroff</b> Massachusetts Institute of Technology
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina
<b>Keynote Address:</b>	<b>Ed Outslay</b> Michigan State University

Saturday, April 11

Corporate Tax Havens and Shareholder Value: Evidence from Tax Information Exchange Agreements	
<b>Authors:</b>	<b>Morten Bennedsen</b> INSEAD <b>Stefan Zeume</b> University of Michigan
<b>Discussant:</b>	<b>Jake Thornock</b> University of Washington
<b>Moderator:</b>	<b>Eva Labro</b> University of North Carolina
Predictable Uncertainty: The Relation between Unrecognized Tax Benefits and Future Income Tax Cash Outflows	
<b>Authors:</b>	<b>Michael Donohoe</b> <b>Petro Lisowsky</b> University of Illinois <b>Michael Mayberry</b> <b>William Cicone</b> University of Florida
<b>Discussant:</b>	<b>Bridget Stomberg</b> University of Georgia
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina

# 2016 UNC TAX SYMPOSIUM

Friday, March 18

## Trade-Offs between Tax and Financial Reporting Benefits: Evidence from Taxable Acquisitions

**Authors:** **Dan Lynch**  
University of Wisconsin-Madison  
**Miles Romney**  
**Dan Wangerin**  
Michigan State University  
**Bridget Stomberg**  
University of Georgia

**Discussant:** **Merle Erickson**  
University of Chicago

**Moderator:** **Ed Maydew**  
University of North Carolina

## Do Experts Help Firms Optimize?

**Authors:** **James Mahon**  
Deloitte Limited  
**Eric Zwick**  
University of Chicago

**Discussant:** **Erin Towery**  
University of Georgia

**Moderator:** **Jennifer Blouin**  
University of Pennsylvania

## Asymmetric Treatment of Tax Losses and Corporate Investment

**Authors:** **Inga Bethmann**  
**Martin Jacob**  
WHU - Otto Beisheim School of Management  
**Maximilian Muller**  
University of Chicago

**Discussant:** **Daniel Saavedra**  
UCLA

**Moderator:** **Scott Dyreng**  
Duke University

## Who Sold During the Crash of 2008-9? Evidence from Tax-Return Data on Daily Sales of Stock

**Authors:** **Jeffrey Hoopes**  
Ohio State University  
**Patrick Langtieg**  
Internal Revenue Service  
**Stefan Nagel, Daniel Reck, Bryan Stuart, Joel Slemrod**  
University of Michigan

**Discussant:** **Chris Williams**  
University of Michigan

**Moderator:** **Ed Maydew**  
University of North Carolina

**Keynote Address:** **Joel Slemrod**  
University of Michigan

Saturday, March 19

## Taxing Atlas: Executive Compensation, Firm Size and Their Impact on Optimal Top Income Tax Rates

**Authors:** **Laurence Ales**  
Carnegie Mellon University  
**Antonio Andrés Bellofatto**  
University of Queensland - Australia  
**Jessie Jiaxu Wang**  
Arizona State University

**Discussant:** **Jeremy Bertomeu**  
Baruch College, CUNY

**Moderator:** **Eva Labro**  
University of North Carolina

## Legal Environment and Corporate Tax Avoidance: Evidence from State Tax Codes

**Authors:** **Mark (Shuai) Ma**  
American University  
**Wayne B. Thomas**  
University of Oklahoma

**Discussant:** **Jack Manhire**  
Texas A&M University

**Moderator:** **Ed Maydew**  
University of North Carolina

# 2017 UNC TAX SYMPOSIUM

Friday, April 7

## Kinky Tax Policy and Abnormal Investment Behavior

<b>Authors:</b>	<b>Qiping Xu</b> University of Notre Dame <b>Eric Zwick</b> University of Chicago
<b>Discussant:</b>	<b>Martin Jacob</b> WHU - Otto Beisheim School of Management
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina

## Is the Cash Locked Out? Evidence from U.S. Multinational Tax Filings

<b>Authors:</b>	<b>Christine L. Dobridge</b> Federal Reserve Board of Governors <b>Paul S. Landefeld</b> Joint Committee on Taxation
<b>Discussant:</b>	<b>Brady Williams</b> University of Texas
<b>Moderator:</b>	<b>Jennifer Blouin</b> University of Pennsylvania

## Panel on U.S. Tax Reform

<b>Panelists:</b>	<b>Michael Devereux</b> Oxford University <b>Chris Hanna</b> Senate Committee on Finance <b>John McClelland</b> Department of the Treasury <b>Peter Merrill</b> PricewaterhouseCoopers
<b>Moderator:</b>	<b>Michelle Hanlon</b> MIT

## The Gift that Keeps on Giving: Stock Returns around CEO Stock Gifts to Family Members

<b>Authors:</b>	<b>Jennifer L. Brown</b> <b>G. Ryan Huston</b> <b>Brian S. Wenzel</b> Arizona State University
<b>Discussant:</b>	<b>Shane Heitzman</b> University of Southern California
<b>Moderator:</b>	<b>Scott Dyreng</b> Duke University
<b>Keynote Address:</b>	<b>Terry Shevlin</b> University of California, Irvine

Saturday, April 8

## Tax Information Exchange and Offshore Entities: Evidence from the Panama Papers

<b>Authors:</b>	<b>Jim Omartian</b> University of North Carolina
<b>Discussant:</b>	<b>Niels Johannesen</b> University of Copenhagen
<b>Moderator:</b>	<b>Jeffrey Hoopes</b> University of North Carolina

## Pre-IPO Trusts, Private Information, and Corporate Spillover

<b>Authors:</b>	<b>Michael Dambra</b> University at Buffalo <b>Matthew Gustafson</b> Pennsylvania State University <b>Phillip Quinn</b> University of Washington
<b>Discussant:</b>	<b>Brad Hendricks</b> University of North Carolina
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina

# 2018 UNC TAX SYMPOSIUM

Friday, April 20

The Impact of Patent Box Regimes on the M&A Market	
<b>Authors:</b>	<b>Sebastien Bradley</b> Drexel University <b>Martin Ruf</b> University of Tuebingen <b>Leslie Robinson</b> Dartmouth College
<b>Discussant:</b>	<b>Shannon Chen</b> University of Arizona
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina
How do Reductions in Foreign Country Corporate Tax Rates Affect U.S. Domestic Manufacturing Firms?	
<b>Authors:</b>	<b>Jaewoo Kim</b> University of Rochester <b>Michelle Nessa</b> Michigan State University <b>Ryan Wilson</b> University of Oregon
<b>Discussant:</b>	<b>Jim Albertus</b> Carnegie Mellon University
<b>Moderator:</b>	<b>Scott Dyreng</b> Duke University
Tax Flights	
<b>Authors:</b>	<b>Koleman Strumpf</b> Wake Forest University
<b>Discussant:</b>	<b>Jim Omartian</b> University of North Carolina
<b>Moderator:</b>	<b>Jennifer Blouin</b> University of Pennsylvania

Evidence that Corporate Repatriations under the American Jobs Creation Act of 2004 Benefited Domestic Employment	
<b>Authors:</b>	<b>Scott Dyreng</b> <b>Robert Hills</b> Duke University
<b>Discussant:</b>	<b>Kim Clausing</b> Reed College
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina
<b>Keynote Address:</b>	<b>Jeff Jones</b> CEO, H&R Block

Saturday, April 21

Tax Efficiency	
<b>Authors:</b>	<b>Casey M. Schwab</b> <b>Bridget M. Stomberg</b> <b>Brian M. Williams</b> Indiana University
<b>Discussant:</b>	<b>Peter Demerjian</b> University of Washington
<b>Moderator:</b>	<b>Jeff Hoopes</b> University of North Carolina
Heard it through the Grapevine: Direct and Network Effects of a Tax Enforcement Field Experiment	
<b>Authors:</b>	<b>William Boning</b> <b>Joel Slemrod</b> <b>Ugo Trolano</b> University of Michigan <b>John Guyton</b> <b>Ronald Hodgel</b> Internal Revenue Service
<b>Discussant:</b>	<b>Jenny Brown</b> Arizona State University
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina

# 2019 UNC TAX SYMPOSIUM

Friday, March 29

The Impact of Bank Financing on Municipalities' Bond Issuance and the Real Economy	
<b>Authors:</b>	<b>Ramona Dagostino</b> University of Rochester
<b>Discussant:</b>	<b>Nathan Seegert</b> University of Utah
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina
Do Tax Hikes That Are Perceived as Unfair Spur Cheating in Interpersonal Exchange?	
<b>Authors:</b>	<b>David G. Kenchington</b> <b>Roger M. White</b> Arizona State University <b>Thomas D. Shohfi</b> Rensselaer Polytechnic Institute <b>Jared D. Smith</b> North Carolina State University
<b>Discussant:</b>	<b>Sreedhari Desai</b> University of North Carolina
<b>Moderator:</b>	<b>Jacob Thornock</b> Brigham Young University
Do Targeted Business Tax Subsidies Achieve Expected Benefits?	
<b>Authors:</b>	<b>Lisa De Simone</b> <b>Rebecca Lester</b> Stanford University <b>Aneesh Raghunandan</b> London School of Economics

Political Connections and Government-Awarded Economic Incentives: State-level Evidence	
<b>Authors:</b>	<b>Daniel Aobdia</b> Northwestern University <b>Allison Koester</b> <b>Reining Petacchi</b> Georgetown University
<b>Discussant:</b>	<b>Michael Faulkender</b> University of Maryland
<b>Moderator:</b>	<b>Jeff Hoopes</b> University of North Carolina
<b>Keynote Address:</b>	<b>Jeffrey Vogel</b> KPMG

Saturday, March 30

On the (Somewhat Puzzling) Relation Between Human Organ Donations and Tax Avoidance by U.S. Public Corporations	
<b>Authors:</b>	<b>David Guenther</b> University of Oregon
<b>Discussant:</b>	<b>Qiang Wu</b> Rensselaer Polytechnic Institute
<b>Moderator:</b>	<b>Scott Dyreng</b> Duke University
Will You Marry Me...in December? Tax-Induced Wedding Date Shifting and Mismatching in Long-Term Relationships	
<b>Authors:</b>	<b>Kerstin Roeder</b> <b>Robert Ullman</b> Augsburg University
<b>Discussant:</b>	<b>Sara LaLumia</b> Williams College
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina



# 2020 UNC TAX SYMPOSIUM

Friday, April 17

Corporate Taxes and Retail Prices		Top Management Team Functional Generalism and Tax Avoidance	
<b>Authors:</b>	<b>Scott Baker</b> Northwestern University <b>Stephen Sun</b> City University of Hong Kong <b>Constantine Yannelis</b> University of Chicago	<b>Authors:</b>	<b>James Plecnik</b> Loyola Marymount University <b>Shan Wang</b> Loyola Marymount University
Income Tax Noncompliance and Professional License Suspension: Evidence from a Natural Experiment in Missouri		Corporate Taxes and Firms' Operating Cost Behavior	
<b>Authors:</b>	<b>David G. Kenchington</b> <b>Roger M. White</b> Arizona State University	<b>Authors:</b>	<b>Jochen Hundsdoerfer</b> Freie Universität Berlin <b>Martin Jacob</b> WHU - Otto Belsheim School of Management
Withholding Taxes and Foreign Portfolio Investment		Transfer Pricing and Location Choice of Intangibles - Spillover and Tax Avoidance Through Profit Shifting	
<b>Authors:</b>	<b>Martin Jacob</b> WHU - Otto Beisheim School of Management <b>Maximilian Todtenhaupt</b> Norwegian School of Economics and LMU Munich	<b>Authors:</b>	<b>Katrin Weiskirchner-Merten</b> Vienna University of Economics and Business <b>Rebecca Reineke</b> Leibniz Universität Hannover
Double Counting Accounting: How Much Profit of Multinational Enterprises is Really in Tax Havens		International Transfer Pricing: MNE Knowledge Dependency on External Tax Consultants	
<b>Authors:</b>	<b>Jennifer Blouin</b> University of Pennsylvania <b>Leslie Robinson</b> Dartmouth College	<b>Authors:</b>	<b>Martine Cools</b> KU Leuven <b>Jacob Rossing</b> University of Tampa
Board Risk Oversight and Corporate Tax-Planning Practices		In the Nick of Time: Performance-Based Compensation and Preemptive Responses to the Tax Cuts and Jobs Act	
<b>Authors:</b>	<b>Mark S. Beasley</b> <b>Nathan C. Goldman</b> <b>Christina Lewellen</b> <b>Michelle McAllister</b> North Carolina State University	<b>Authors:</b>	<b>Jonathan Durrant</b> <b>James Jianxin Gong</b> <b>Jennifer Howard</b> California State University

# 2021 UNC TAX SYMPOSIUM

Friday, March 26

## Tax Planning, Profitability, and the IPO: Evidence from U.S. Corporate Tax Returns

<b>Authors:</b>	<b>Christine Dobridge</b> Board of Governors, Federal Reserve System <b>Rebecca Lester</b> Stanford University <b>Andrew Whitten</b> U.S. Department of Treasury
<b>Discussant:</b>	<b>Michelle Hutchens</b> Indiana University
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina

## Foot Traffic Response to Sales Tax: Evidence from Mobility Data

<b>Authors:</b>	<b>James D. Omartian</b> University of Michigan
<b>Discussant:</b>	<b>Ben Lockwood</b> University of Pennsylvania
<b>Moderator:</b>	<b>Scott Dyreng</b> Duke University

## Keynote Address: Manal Corwin KPMG

## Raising the Stakes: How Individual Taxes Affect Risk-Taking by Pass-Through Businesses

<b>Authors:</b>	<b>Victor (Duke) Ferguson</b> <b>Rick Laux</b> Purdue University <b>Trent Krupa</b> University of Connecticut
<b>Discussant:</b>	<b>Marshall Gramm</b>
<b>Moderator:</b>	<b>Jennifer Blouin</b> University of Pennsylvania

## Tax Enforcement and the Intended and Unintended Consequences of Information Disclosure

<b>Authors:</b>	<b>Laura Konda</b> U.S. Department of the Treasury <b>Elena Patel, Nathan Seegert</b> University of Utah
<b>Discussant:</b>	<b>Erin Towery</b> University of Georgia
<b>Moderator:</b>	<b>Jeff Hoopes</b> University of North Carolina

Saturday, March 27

## Taxes Depress Corporate Borrowing: Evidence from Private Firms

<b>Authors:</b>	<b>Ivan T. Ivanov</b> Federal Reserve Board <b>Luke Pettit, Toni Whited</b> University of Michigan and NBER
<b>Discussant:</b>	<b>Pete Lisowsky</b> Boston University
<b>Moderator:</b>	<b>Stephan Glaeser</b> University of North Carolina

## Balancing Purse and Peace: Tax Collection, Public Goods and Protests

<b>Authors:</b>	<b>Benjamin Krause</b> University of California, Berkeley
<b>Discussant:</b>	<b>Andrew Belnap</b> University of Texas at Austin
<b>Moderator:</b>	<b>Ed Maydew</b> University of North Carolina

## (Bonus Short Session) Rebellion, Rascals, and Revenue: Tax Follies and Wisdom through the Ages

<b>Authors:</b>	<b>Joel Slemrod</b> University of Michigan
<b>Moderator:</b>	<b>Jeff Hoopes</b> University of North Carolina









# Attendees

1998 - 2021

*This list includes years for which we still have participant lists. We do not have participant lists for all years.*

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