LeANN LUNA, Ph.D., CPA

Professor of Accounting
Department of Accounting & Information Management and Boyd Center for Business & Economic Research
The University of Tennessee
711 Stokely Management Center
Knoxville, Tennessee 37996-0570
(865) 974-6080
leann@utk.edu

DEGREES

Ph.D. – The University of Tennessee
Major: Accounting
Minor: Tax/Public Finance

M.T. – The University of Denver College of Law
Major: Taxation

B.B.A. – Southern Methodist University
Major: Accounting

PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS:

CPA, Georgia
American Accounting Association
American Taxation Association
National Tax Association
Scholars Strategy Network –Tennessee Chapter Leader, https://scholars.org/scholar/leann-luna

PROFESSIONAL EXPERIENCE

2015-Current	Professor, The University of Tennessee
2008-2015	Associate Professor, The University of Tennessee
2005-2008	Assistant Professor, The University of Tennessee
2000-2005	Assistant Professor of Accounting, University of North Carolina-Wilmington
1996-2000	Teaching and Research Assistant, The University of Tennessee
1995-1996	Tax Manager, Novinger, Ball, and Zivi, Knoxville, TN
1992-1995	Tax Manager, Channel One Communications Corp. (formerly Whittle Communications L.P.), Knoxville, TN
1988-1992	Staff and Senior Tax Accountant, KPMG Peat Marwick, Atlanta, GA

PUBLICATIONS:

"State General Business Taxation One More Time: CIT, GRT, or VAT?" with Robert Ebel and Matthew N. Murray, *National Tax Journal* (December 2016), 69(4): 739-762.

"The Sharing Economy." Invited chapter in Sales and Use Taxation, edited by William Fox, Institute for Professionals in Taxation (2016): 218-229.

"Do More Disclosures Lead to Better Investment Choices? The Case of 529 College Savings Plans," with Raquel Alexander and Steven Gill, *Advances in Taxation* (2015) Vol. 22: 75-108.

- Awarded 2016 Outstanding Author Contribution

"E-Tailer Sales Tax Nexus and State Tax Policies." with Donald Bruce and William Fox, *National Tax Journal* (September 2015), 68(35):735-766.

"Destination Taxation and Evasion: Evidence from U.S. Inter-State Commodity Flows," with William Fox and Georg Schaur, *Journal of Accounting and Economics,* (February 2014), 57(1): 43-57.

"The Influence of State Sales and Use Taxes on Capital Expenditures and Manufacturing Employment," with Amy Hageman and Donna Bobek, *Public Finance Review* (July 2014)*,* 43(4): 458-484. First published on October 21, 2013.

"The Best Practices of A Best-In-Class Corporate Tax Department," with Diane Yetter), *Journal of Multistate Taxatio*n and Incentives, (May 2013): 20-29, 47-48.

"Post-Recession State Tax Revenues and Taxation of Digitized Transactions," (with William Fox), *The Book of the States* (2012), Vol 44, The Council of State Governments, Lexington, KY: 403-408.

"Value-Added Taxes: An Ingredient in Corporate Tax Reform" *Kansas Journal of Law & Public Policy*, with Raquel Alexander, Vol XX1, No. 3, (Summer 2012): 409-431.

"Entity Taxation of Business Enterprise," (with Matthew Murray and Zhou Yang), *The Oxford Handbook on State and Local Government Finance*, edited by Robert D. Ebel and John E. Petersen, Oxford University Press (2012): 352-379.

"State Tax Policy and Business Organizational Form," (with Matthew N. Murray), *State Tax Notes*, Vol 60 No. 9 (May 30, 2011): 639-652.

"Combined Reporting With the Corporate Income Tax," (with William F. Fox), *State Tax Notes*, Vol 59, No. 3 (January 17, 2011): 167-192.

"Effects of State Tax Structure on Business Organizational Form," (with Matthew Murray), *National Tax Journal* 63 Vol 63 No. 4 (December 2010): 995-1022.

"An Evaluation of Combined Reporting for Tennessee," (with William Fox, Ann Davis, Rebekah McCarty, and Zhou Yang), *State Tax Notes*, Vol 54, No. 6 (November 9, 2009): 397-426.

"Understanding Qualifying Education Expenses," *Executive's Tax and Management Report,* Vol 72, Issue 8 (August 2009): 1-3.

"State and Local Sales Tax Revenue Losses from E-Commerce," (with Donald Bruce and William Fox), *State Tax Notes*, Vol. 52, Number 7 (May 18, 2009): 537-557.

"The SSTP and Technology: Implications for the Future of the Sales Tax," (with William Fox and Matthew Murray), *National Tax Journal*, Vol 61 No 4 (December 2008): 823-841.

"Lending a Helping Hand: Two Governments Can Work Together," (with Harley Duncan), *National Tax Journal*, Vol. 60 (September 2007): 663-679.

"Emerging State Business Tax Policy: More of the Same or Fundamental Change?" (with William F. Fox and Mathew N. Murray), *State Tax Notes*, Vol. 44 No. 6 (May 7, 2007): 393-405.

"Maxing Out: An Analysis of Local Option Sales Tax Rate Increases," (with Donald Bruce and Richard Hawkins), *National Tax Journal*, Vol. LX, No. 1 (March 2007): 45-63.

"Thinking About A New Convention Center? Think Very Carefully," (with William F. Fox and Daniel Murphy), *State Tax Notes*, Vol. 43, No. 7 (February 19, 2007): 469-475.

"How Broad Should State Sales Tax Bases Be? A Review of the Empirical Literature (with William F. Fox), *State Tax Notes* (15th Anniversary Edition), September 4, 2006: 639-646.

"State Tax Amnesties: Forgiveness is Divine – and Possibly Profitable" (with Michael Brown, Katrina Mantzke, Ralph Tower, and Lorraine Wright), *State Tax Notes (*August 21, 2006): 497-511.

"State Tax Amnesties: Are They for You?" *Executive's Tax and Management Report*, Vol 69, Issue 8 (August 2006): 7-9.

"State Sponsored §529 Plans: The Influence of Tax and Non-Tax Factors on Investors' Choice" (with Raquel Alexander), *Journal of the American Taxation Association (*Supplement 2005): 29-50.

"Do Limited Liability Companies Explain Declining State Tax Revenues?" (William F. Fox), *Public Finance Review (*November 2005): 690-720.

"States Battle to Win 529 Plan Investors: Differences Lead to Complexity and Confusion" (with Raquel Alexander), *State Tax Notes*, Vol. 37 No. 6 (August 8, 2005): 431-439.

"State Tax Collections are Threatened by Eroding Tax Bases" (with William F. Fox), *The Book of the States*, The Council of State Governments, Lexington, KY (2005): 411-416.

"Throwback Rules, Multistate Corporations," *Encyclopedia of Taxation and Tax Policy,* edited by Joseph Cordes, Robert Ebel and Jane Gravelle, Urban Institute Press (2005): 436-437.

"College Savings Plans" (with Raquel Alexander), *Encyclopedia of Taxation and Tax Policy,* edited by Joseph Cordes, Robert Ebel and Jane Gravelle, Urban Institute Press (2005): 59-60.

"How Should A Tax on MultiState Businesses Be Structured?" (with William F. Fox and Matthew N. Murray), *The National Tax Journal (*March 2005): 139-159.

"§529 College Savings Plan Essentials," (with Raquel Alexander), *Executive's Tax and Management Report (*February 2005): 6-8.

"Estate Planning Basics" (with Katie Hanson and Randall Hanson), *The CPA Journal (*September 2004): 52-54.

"Corporate Tax Avoidance Strategies and States' Efforts to Prevent Abuses," *Journal of MultiState Taxation and Incentives* (May 2004): 6-17, 46-48.

"Local Sales Tax Competition and the Effect on County Governments' Tax Rates and Tax Bases," *Journal of the American Taxation Association* (Spring 2004): 43-61.

"Taxation of Damages from Securities Related Lawsuits" (with James Smith, and Randall Hanson, *Tax Advisor* (April 2004): 224-228.

"Subnational Taxing Options: Which is Preferred, A Retail Sales Tax or A VAT?" (with William F. Fox), *Journal of State Taxation (*Winter 2003):1 – 22. Also published in *State Tax Notes* (March 10, 2003): 875-884.

"State Corporate Tax Revenue Trends: Causes and Possible Solutions" (with William F. Fox), *The National Tax Journal* (September 2002): 491-508.

"Sales Tax Nexus and Remote Vendors" (with Debra S. Callihan, Lisa Church, and Katrina Mantzke), *State Tax Notes* (September 23, 2002): 949-956.

"Issues in the Design and Implementation of Production and Consumption VATs for the American States" (with William F. Fox and Matthew N. Murray), *State Tax Notes* (January 21, 2002): 205-212. Also published in the *2001 Proceedings of The National Tax Association:* 188-194.

"Taxing E-Commerce: Neutral Taxation Is Best for Industry and the Economy" (with William F. Fox), *Quarterly Journal of Electronic Commerce* (August 2000): 139-150.

PROCEEDINGS AND OTHER:

"Going Green May Result in Significant Tax Savings," AICPA *Tax Insider* (June 10, 2010)

"Reconverting a Roth that Declined in Value?" AICPA *Tax Insider* (March 11, 2010)

"Roth IRA Conversion Tricks and Traps," AICPA *Tax Insider* (December 10, 2009)

“Tax Work Paper Privilege and the Surprising Reversal in Textron,” AICPA *Tax Insider* (September 10, 2009).
“The Stimulus Act Makes Paying for College in 2009 and 2010 a Little Easier,” AICPA *Tax Insider* (June 11, 2009).

“New NOL Rules Offer Benefits to Small Businesses,” *AICPA Tax Insider* (March 12, 2009).

“Tax Issues Arising From Stock Market Declines,” *AICPA Tax Insider* (December 11, 2008).

“Five New Favorable Housing Developments in Housing Taxation, *AICPA Tax Insider* (September 11, 2008).

“Supreme Court Upholds States’ Differential Tax Treatment of Municipal Bond Interest,” *AICPA Tax Insider* (June 12, 2008).

“Investment Advisory Fees for Trusts Now Subject to Two Percent Floor,” *AICPA Tax Insider* (March 24, 2008).

“Federal Tax Legislative Changes and State Conformity” (with Ann Watts), *2007 Proceedings of The National Tax Association* (2007).

“Saving for College?” *AICPA Tax Insider* (December 13, 2007).

“Misconceptions About 529 College Savings Plans,” *AICPA Tax Insider* (September 13, 2007).

“An Analysis of Individual Investors Response to New 529 College Savings Plans’ Disclosures,” (with Raquel Alexander). *2006 Proceedings of The National Tax Association:* 378-384.

“The Multistate Voluntary Compliance Program Aids Both Taxpayers and States,” *AICPA Tax Insider* (June 28, 2007).

“Applying Modern Accounting Rules to the Federal Government,” *The Tennessean* (Invited Editorial), (June 12, 2007): A8.

“Follow the Money: Factors Influencing Investors’ Choice of State-Sponsored §529 College Savings Plans,” (with Raquel Alexander), *2004 Proceedings of The National Tax Association* (2004): 434-439.

“Putting Connecticut into Context, written for Shaping State and Local Tax Reform,” written for the Institute for Municipal and Regional Policy at Central Connecticut State University, (September 2004).

“The Streamlined Sales Tax Project and Hawaii,” in the report of the 2001-2003 Hawaii Tax Review Commission (December 6, 2002): 46-53.

“Tax Competition Among Local Jurisdictions: Changes in Sales Tax Rates of Tennessee Counties,” *2000 Proceedings of The National Tax Association (2000)*: 286-290. Abstract published in *Journal of the American Taxation Association* (Fall 2002) 117-118.

"Sub-National VAT or Retail Sales Tax: What is Tax Policy's Panacea?" (with William F. Fox), *1999 Proceedings of The National Tax Association* (1999): 294-301.

MEDIA AND PUBLIC INTEREST:

Media request on "Six Quick Questions on Tax Free Weekend," including Channel 6 News and https://news.utk.edu/2018/07/26/six-quick-questions-on-tax-free-weekend/, July 2018

"How U.S.E-Commerce Is Currently Taxed – And What Might Happen in the Future", Scholars Strategy Network, April 18, 2018. https://scholars.org/brief/how-us-e-commerce-currently-taxed-and-what-might-happen-future

"Death and taxes: Five ways to keep it in perspective." Chattanooga *Times Free Press*, March 27, 2018. http://www.timesfreepress.com/news/business/aroundregion/story/2018/mar/27/death-and-taxes-five-ways-keep-it-perspective/466915/

Quoted in "If You Shop Online, You Probably Evade This Tax," *Wall Street Journal*, January 26, 2018.

Quoted in "Could New Tax Law Reduce Donations to College Sports Programs?" by Martha Dalton, NPR Atlanta, January 5, 2018. bhttps://www.wabe.org/new-tax-law-reduce-donations-college-sports-programs/

Quoted in "Making the Most of a Coverdell Savings Account," by Jeff Brown. *U.S. News and World Report*, May 11, 2016 http://money.usnews.com/investing/articles/2016-05-11/making-the-most-of-a-coverdell-savings-account

"The Impact of TennCare: A Survey of Recipients," prepared for the Bureau of TennCare,

- Cited by Bloomberg,"Obama on Offense Takes Health-Care Pitch to Republican Tennessee, July 1, 2015 http://www.bloomberg.com/politics/articles/2015-07-01/obama-on-offense-takes-medicaid-pitch-to-republican-tennessee
- Cited by News Sentinel, "UT Report: Rate of Uninsured Tennesseans Lowest in Decade," November 14, 2014.
- Cited by The Tennessean "Obamacare's Tennessee Inroads Tenuous Under Trump," December 22, 2016, Page A1.

"Combined Reporting with the Corporate Income Tax: Issues for State Legislatures," Prepared for the NCSL Task Force on State & Local Taxation of Communications and Interstate Commerce, 2010

- Cited by the Hartford Courant, "Crisis in Connecticut? Business Group Pushes For Changes to State Budget," June 10, 2015 http://www.courant.com/business/hc-unitary-combined-tax-reporting-20150610-story.html#page=1

"Entity Taxation of Business Enterprise," (with Matthew Murray and Zhou Yang), *The Oxford Handbook on State and Local Government Finance*, edited by Robert D. Ebel and John E. Petersen, Oxford University Press (2012): 352-379.

- Identified by Governing Magazine as one of the key chapters to read in the book.

"State Sponsored §529 Plans: The Influence of Tax and Non-Tax Factors on Investors' Choice" (with Raquel Alexander), *Journal of the American Taxation Association (*Supplement 2005): 29-50.

- Cited by over 150 newspapers including the *Wall Street Journal*, the *New York Times*, the *Miami Herald* and the *Boston Globe*
- Requested by the Securities and Exchange Commission, the College Savings Plans Network, the Municipal Securities Rulemaking Board, the Financial Industry Regulatory Authority (formerly National Association of Securities Dealers), and U.S. Senate Committee on Governmental Affairs.
- Served as basis for testimony to the House ways & Means Education & Family Benefits Working Group and assisting Congressman Danny Davis (IL) with proposed legislation to reform Section 529 college savings plans.

"State and Local Sales Tax Revenue Losses from E-Commerce," (with Donald Bruce and William Fox), *State Tax Notes*, Vol. 52, Number 7 (May 18, 2009): 537-557.

- Cited by over 150 newspapers including *USA Today*, the *Financial Times*, and the *Washington Post*.
- Also appeared on NPR
- Cited by Justice Kennedy in U.S. Supreme Court decision *Direct Marketing Association*
- Quoted in "If You Shop Online, You Probably Evade This Tax," by Jo Craven McGinty, *WSJ* , January 27, 2018, A2.
- Cited in petitioner's brief to U.S. Supreme Court, *South Dakota v. Wayfair Inc., Overstock.com, Inc., and Newegg, Inc.* (2018)

BOYD CENTER FOR BUSINESS AND ECONOMIC RESEARCH PROJECTS AND REPORTS:

The Impact of TennCare: A Survey of Recipients
Bureau of TennCare (Dept. of F&A), 2012-2018

Nashville Area county Transportation Revenue Forecasts
Prepared for the Nashville Area Chamber of Commerce, 2017

Tennessee's Fiscal Condition and Recession
Prepared for Finance & Administration, 2016

Franchise & Excise Taxes Review
Prepared for the Governor's Office, 2014

MOOC Evaluation
Tennessee Higher Education Commission, 2014 (Interim Report), 2015 (Final Report)

Technology and Taxes in Tennessee
The Economic Report to the Governor, 2013

Economic Impact Study of the Nashville Water/Winter Park

Gaylord Entertainment, 2012

CHOICES in the Long-Term: A Customer Satisfaction Report
TennCare CHOICES, 2011

Academic Program Supply and Occupational Demand Projections,
Tennessee Higher Education Commission
2008-2018, Prepared in 2010
2011-2025. Prepared in 2013

The Economic Impact of the Proposed Nashville Medical Trade Center
Department of Economic & Community Development, 2009

The Economic Impact of the May Town Center Development on Davidson County, Tennessee
Nashville/Davidson County's Metro Planning Department, 2009

An Evaluation of Combined Reporting in the Tennessee Corporate Franchise and Excise Taxes
State of Tennessee Treasury Department, 2009

Tennessee Regional Labor Market Analysis
Tennessee Department of Economic and Community Development, 2008

Child Care Quality and Expenditures: A Study of Child Care Centers in Tennessee
Tennessee Department of Human Services, 2008

Child Care in Tennessee
Tennessee General Assembly, 2007

An Evaluation of Financial Data Reported by Tennessee Child Care Centers
Department of Human Services (DHS), FY 2003-2008 (2005-2010)

Economic and Financial Issues of the Proposed Music City Center
Mayor's Office, City of Nashville, 2006

Outsourcing in State and Local Governments: A Literature Review and a Report on Best Practices
Nashville-Davidson County Metropolitan Government, Office of Metropolitan Social Services, 2006.

An Examination of Customer Satisfaction in the Tennessee BEST 529 College Savings Plan
State of Tennessee Treasury Department, 2006

SCHOLARLY PRESENTATIONS:

"Evaluating New State Forms of Taxing Business," Lincoln Institute for Land Policy, Cambridge, MA, December 4, 2015.

"The Practices of a Best-in-Class Tax Department," Webinar hosted by the Sales Tax Institute, May 23, 2013.
"State Taxation of Multijurisdictional Income – Theories, Actions, and Trends," SJSU and TEI Tax Policy Conference, Santa Clara, California, March 2013.
"Why Do Firms Collect the Sales Tax for States", National Tax Association Annual Conference, Providence, RI, November 2012.
"Best Practices," Sales Tax Institute Leadership Summit, Napa, California, September 2012.
"How Can A VAT Contribute to Corporate Tax Reform?" Kansas Journal of Law & Public Policy Symposium, Lawrence, KS, February 2012,
"Destination Taxation and Evasion," 67th Annual Conference of the International Institute of Public Finance, Ann Arbor, MI, August 2011.
"The State Tax Gap and Possible Alternatives," New Mexico Tax Research Institute 8th Annual Conference, Albuquerque, May 2011.
"E-Commerce, Nexus, and Other State Tax Policy Trends," New Mexico Tax Research Institute 7th Annual Conference, Albuquerque, May 2010.
"Innovating Teaching in Tax, American Taxation Association Mid-Year Meeting, Denver, February 2010.
"Networking and the Importance of the ATA and NTA," American Taxation Association Doctoral Consortium, Orlando, February 2009.
"Effects of State Tax Structure on Business Organizational Form," Conference on Mobility and Tax Policy: Do Yesterday's Taxes Fit Tomorrow's Economy, Knoxville, October 2008.
"State Conformity: Factors that Influence States' Decisions to Decouple from U.S. Federal Tax Provisions," National Tax Association 100th Annual Conference, Columbus, OH, November 2007.
"The SSTP and Technology: Implications for the Future of the Sales, Technology, Privacy and the Future of Taxation Conference, University of Michigan and ATPI, Washington DC, October 2007.
"The State Corporate Income Tax: Current Trends and States' Responses," Federation of Tax Administrators Revenue Estimation and Tax Research Conference. Raleigh, September 2007.
"Road to Excellence: Customer Satisfaction Surveys" National Association of State Treasurers Issues Conference, New York, July 2007.
"Lending a Helping Hand: Two Governments Can Work Together," National Tax Association's Spring Symposium, Washington DC, May 2007.
"Emerging State Business Tax Policy: More of the Same or Fundamental Change?"
Federal Reserve Bank of Chicago, Chicago, April 2007.
Urban Institute, Washington DC, March 2007.
"Tax Incentives and Saving for Education," TVA Office of the Inspector General, Knoxville, March 2007
"Alpha Fees with Beta Returns: An Analysis of Individual Investors Response to Disclosures of Taxes and Returns in 529 College Savings Plans"
The University of Kansas AIS Workshop, Lawrence, January 2007.
National Tax Association 99th Annual Conference, Boston, November 2006.
American Accounting Association Annual Meeting, Chicago, August 2007.
The University of Central Florida, Orlando, January 2008.
"The State of the State Corporate Income Tax," National Tax Association 97th Annual Conference, discussant - plenary session, Minneapolis, November 2004.
"State Tax Update," Nortel Networks, Raleigh, November 2004.

"Corporate Tax Revenue Trends," Southern Legislative Conference, Naples, FL, November 2004.

"State Sponsored §529 Plans: The Influence of Tax and Non-Tax Factors on Investors' Choice"

American Taxation Association, JATA Conference, March 2005.

National Tax Association Annual Meeting, Minneapolis, November 2004.

UNCW MSA Advisory Board, Wilmington, November 2004.

UNCW Department of Accounting and Business Law, Wilmington, October 2004.

UNCW Executive Advisory Board, Wilmington, September 2004.

"Putting Connecticut into Context" Central Connecticut State University Municipal and Regional Policy Institute, New Britain, CT, September 2004.

"Tax Avoidance Strategies for MultiState Businesses," North Carolina Society of Accountants Fall Professional Accounting Seminar, Wilmington, September, 2004.

"§529 Plans," North Carolina Society of Accountants Fall Professional Accounting Seminar, Wilmington, September, 2004

"How Should a Tax on MultiState Businesses Be Structured?"

National Tax Association State Tax Program, Washington DC, May 2004.

Federal Reserve Bank, Chicago, September 2004.

"Economic Perspectives on State and Local Taxes" Lincoln Institute of Land Policy, Boston, May 2004.

"Corporate Tax Avoidance Schemes and Solutions," National Tax Association 96th Annual Conference, Chicago, November 2003.

"The Property Tax as a Fiscal Lifeline," International Association of Assessing Officers 69th Annual Conference, Nashville, September 2003.

"Tax Incentives and Business Location," Arizona State University and the Lincoln Institute of Land Policy, Phoenix, March 2003.

"Does the Advent of LLCs Explain Declining State Corporate Tax Revenues?"

American Taxation Association's Mid-Year Meeting, St. Petersburg, FL, March 2003

National Tax Association 95th Annual Conference, Orlando, November 2002.

University of Tennessee, Department of Accounting and Business Law, Research Seminar Series, Knoxville, March 2002.

UNCW, Department of Accounting and Business Law, March 2002.

"State Corporate Tax Revenue Trends: Causes and Possible Solutions," National Tax Association 32nd Annual Spring Symposium, Washington DC, May 2002.

"Do Neighbors Matter? A Case Study on Border Effects in Local Tax Structures," National Tax Association 94th Annual Conference, Baltimore, November 2001.

"Issues in the Design and Implementation of Production and Consumption VATs for the American States," National Tax Association 94th Annual Conference, Baltimore, November 2001.

"Teaching and Research Issues," Southeast American Accounting Association Conference Discussant, Tampa, April 2001.

"Tax Competition and the Effect on Local Governments Tax Instruments"

National Tax Association 93rd Annual Conference, Santa Fe, November 2000.

Southeast American Accounting Association Conference, Tampa, April 2001.

Western Economic Association Conference, San Francisco, July 2001.

"What if There is a National Sales Tax?" National Tax Association 92nd Annual Conference, Atlanta, October 1999.

TEXTBOOK:

Contributing Author
Rupert, Pope and Anderson, eds., *Prentice Hall's Federal Taxation*

COURSES TAUGHT:
Corporate and Partnership Taxation (graduate)
Principles of Financial Accounting
Principles of Managerial Accounting
Survey of Income Tax
Tax PhD Independent Study
Tax Research and Investment Strategy (graduate)
Tax Research, Tax Practice and Procedure (graduate)
Taxation of Business Entities
Taxation of Individuals

AWARDS:
Rhea & Ivy Excellence in Teaching Award, 2014

National Tax Journal Referee of the Year Award, 2012

College of Business Stokely Scholar, 2009-2011

University of Tennessee Quest Scholar of the Week, March 7, 2011

College of Business Faculty Spotlight, October 2010

Named *State Tax Notes* "Person to Watch in the Next Decade," January 11, 2010

Dixon Hughes Academic Promise Award, 2007

Named Impact Professor - University of North Carolina-Wilmington
Fall 2002, 2003, 2004; Spring 2003, 2004, 2005

RESEARCH GRANTS:
Janet and Jeff Davis Faculty Research Fellow, awarded by the Haslam College of Business
(Summer 2017)

Smith Richardson Foundation $50,000 (September 1, 2007)
(with Bill Fox, Matt Murray and Don Bruce)

University of North Carolina-Wilmington
Cameron School of Business $4,800 (Summer 2003, 2004)

SERVICE
<u>Service to the University of Tennessee</u>
Service to the University
Invited testimony to Congressman Diane Black (6th District, TN), Chairman of the House Ways

& Means Education & Family Benefits Working Group, April 9, 2013.

Boyd Center Reports and Projects – See Previous Listing.

Graduate School Fellowship Reviewer, 2011-2012

Graduate Council, 2009-2012
- Academic Policy Committee, 2009-2012
- Nominations Committee - Chair, 2010

Chancellor Honor's Thesis
- Melissa Heraux, 2017, *The Effect of the Affordable Care Act on the Healthcare Industry*
- Kari Luna, 2011, *Adoption of a U.S. Value-Added Tax System*

Service to the College of Business Administration (CBA)
Women in Business, Entrepreneurship and Leadership Summit Committee, 2016-2018

GLS Thesis Advisor
- Kristen Purcell, 2018
- Bradley Battle, 2019

Service to the Department of Accounting and Information Management
- SEC Tax Case Competition Advisor, 2017
  - 2017 Teams took 1st and 3rd place
- Ph.D. Program and Research Committee, 2006-2014
- Research on Human Subjects Committee, Chair, 2007-current
- Awards Committee, 2012-2013
- MAcc Program Leader – Washington DC, 2008-2012
- MAcc Program Leader – Hong Kong, 2009, 2010
- ADS Conference Representative, 2011
- Aaron Beam Speaker Event, 2011
- Professional Programs Committee, 2011-2012
- Committee to Examine Increase Enrollments in the MAcc Program, 2010-2011
- Committee to Attract Outstanding Students to the Major, 2006-2007
- Search Committee, 2008-2009; 2012-2013

Dissertation Committees
- Sabbirul Haque, Economics, 2019
- Frances Ellington, Accounting, Grenoble (France) School of Management, 2018
- Jinseong Park, Economics, 2018
- Michelle Harding, Accounting (Chair), 2017
- Hannah Smith, Accounting (Chair), 2017
- Michael Craig, 2016
- Dennis Peng, Economics, 2015
- Rebekah McCarty, Accounting, 2012
- Zhou Yang, Economics, 2011
- Ann Watts Davis (Chair), Accounting, 2010
- Amy Hageman, Accounting, University of Central Florida, 2009

- Mary Beth Howard (Chair), Accounting, 2007
- Brian Hill, Economics, 2006

<u>Service to the Profession</u>

Academic Review Service

- Editorial Board
  - *Journal of the American Taxation Association*, 2008-2011

- Ad hoc reviewer for the following journals:
  - *Journal of Public Economics*
  - *Contemporary Accounting Research*
  - *Accounting Review*
  - *National Tax Journal*
  - *Public Finance Review*
  - *Journal of the American Taxation Association*
  - *Advances in Accounting*
  - *Accounting Horizons*
  - *Journal of Legal Tax Research*
  - *Public Finance Management*
  - *Journal of Accounting Education*
  - *Social Science Quarterly*
  - *New England Public Policy Center*

Service to the American Taxation Association

- ATA Past President, 2017-2019
- ATA President, 2016-2017
- ATA President Elect, 2015-2016
- ATA Vice-President, 2012-2013
- ATA Vice-President Elect, 2011-2012
- ATA Research Dissemination Committee (Chair), 2014-2015
- ATA Trustee, 2009-2012
- ATA Long Range Planning Committee, 2011-2015
- ATA Mid-Year Meeting Site Selection Committee, 2014, 2015
- ATA Publications Committee, Committee, 2009-2011
- ATA Doctoral Consortium Co-Chair, 2010-2011
- ATA Doctoral Consortium Committee, 2008-2009, 2010-2011 (Co-Chair)
- Tax Policy Oversight Committee (2001-2004), Chair, 2005-2006
- Mid-Year Planning Committee, 2007-Current (Chair 2013)
- AAA Annual Meeting Planning Committee, 2007-2008
- ATA/Deloitte Teaching Innovation Award Committee, 2008-2009
- JATA Conference Planning Committee, 2007-2008
- New Faculty Concerns Committee, 2002-2006
- Nominations Committee, 2006-2007
- Mid-Year Meeting Paper Reviewer, 2004-2005
- AAA Annual Meeting Paper Reviewer, 2007-2008

Service to the National Tax Association

- Board Member, 2006-2009
- State and Local Spring Symposium Program Chair, 2007
- Holland Award Committee, 2007-2009
- Annual Meeting Program Committee, 2006, 2007, 2009, 2012
- "Local Sales Tax, Cross-Border Shopping, and Distance," National Tax Association 107th Annual Conference, discussant, Santa Fe, NM, November 2014.
- "State Retail Sales Tax Collection Gaps: Administrative Impact on Measured C-Efficiency," National Tax Association 107th Annual Conference, discussant, Santa Fe, NM, November 2014.
- "Empirical Evidence on the Revenue Effects of State Corporate Income Tax Accounting Policies" FTA Revenue Estimating Conference, Portland, ME, September 2008.
- "Did FIN 48 Arrest the Trend in Multistate Tax Planning?" FTA Revenue Estimating Conference, Portland, ME, September 2008.
- "Small Business Utilization of Recent Depreciation Stimulus," National Tax Association 98th Annual Conference, discussant, Miami, November 2007.
- "The State of the State Corporate Income Tax," National Tax Association 97th Annual Conference, discussant – plenary session, Minneapolis, November 2006.

Service to the American Accounting Association

- AAA Seminal Contribution to Literature Award Committee, 2015-2016
- An Exploration of the Antecedents and Consequences of State Income Tax Nexus, discussant at AAA meeting, Washington DC, August 2012.
- Why do Nonprofits Have Taxable Subsidiaries? discussant at AAA meeting, Anaheim, August 2008.
- Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment, discussant at AAA meeting, San Francisco, August 2005.
- Teaching and Research Issues, discussant at Southeast AAA Conference, Tampa, April 2001.
- Teaching and Curriculum Section Reviewer for Annual Meeting, 2000-2001
- Southeast AAA Program Committee, 2000-2001
- Southeast AAA Paper Reviewer, 2000-2001

Service to the American Institute for CPAs

- Contributing Writer for the *AICPA Tax Insider*, June 2007-June 2010

Service to the Tennessee Society of CPAs

- Accounting Education and Career Awareness Committee, 2008-2013
- Singleton B. Wolfe Memorial Conference Committee, 2011-Current

Projects for the Profession

- Reviewed legislation for Congressman Danny Davis' (IL) regarding Section 529 Plan reform, April 2014.
- Reviewed CBO report, "The Tax System and Growth of Pass-Through Business Entities," May 2012.
- Reviewed revenue estimates regarding H.R. 3220 legislation for the MultiState Tax Commission, September 2004.

Service to the Public

- Friends of the Library, Treasury and Board Member, August 2015-current
- Accounting & Financial Women's Alliance, "Taxing the Internet," Knoxville, June 18, 2015.
- Tennessee Press Association, "Governing in Economic Turmoil," Nashville, February 5, 2009.
- Baker Center, "The Flat Tax: Is It Good Tax Policy," Knoxville, October 20, 2008.
- John O'Connor Senior Center, "Last Minute Tax Advice," Knoxville, April 12, 2006.
- Volunteer Income Tax Assistance Program, UNCW organizer (2000-2001) and co-organizer (2001-2004). Number one site in the state in 2003 with over 300 tax returns and 30 student volunteers.