**JERI K. SEIDMAN**

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McInitre School of Commerce

University of Virginia

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Charlottesville, VA 22904

**EDUCATION AND PROFESSIONAL CERTIFICATION**

**Graduate:** Massachusetts Institute of Technology (MIT), Sloan School of

Management

 Cambridge, MA

 Ph.D. Management (Accounting)

 May 2008

Case Western Reserve University, Weatherhead School of Management

 Cleveland, OH

 Masters of Accountancy, Tax Concentration

 May 1998

**Undergraduate:** Case Western Reserve University

 Cleveland, OH

 B.S. (Management Science), May 1998

 B.S. (Accounting), May 1997

**Certification:**  Certified Public Accountant (Ohio), inactive

**RESEARCH AND TEACHING EXPERIENCE**

**Associate Professor**, University of Virginia, McIntire School of Commerce, 2019-present.

Course: Taxation of Corporations (average instructor rating: 4.5/5.0)

 Taxes and Business Strategy (4.4/5.0)

**Assistant Professor**, University of Virginia, McIntire School of Commerce, 2015-2019.

 Course: Intermediate Accounting I (4.5/5.0)

**Lecturer**,Lion International Summer Programs, Chengdu, China, 2017.

Course:Introduction to Financial Accounting (3.6/4.0)

 Introduction to Managerial Accounting (2.9/4.0)

**Assistant Professor**, University of Texas, Red McCombs School of Business, 2008-2015.

Course: Introduction to Taxation (4.5/5.0)

**RESEARCH**

**Refereed Publications**

“*The Effect of Income Shifting Aggressiveness on Corporate Investment”* with Lisa De Simone and Kenneth Klassen. *Journal of Accounting and Economics* 74(1), August 2022.

*“How Reliably Do Empirical Tests Identify Tax Avoidance?* with Lisa De Simone, Jordan Nickerson, and Bridget Stomberg. *Contemporary Accounting Research* 37(3), Fall 2020.

*“Taxpayer Behavior Under Audit Certainty”* with Benjamin Ayers and Erin Towery. *Contemporary Accounting Research* 36(1), Spring 2019.

“*Conflicting Transfer Pricing Incentives and the Role of Coordination*” with Jennifer L. Blouin and Leslie A. Robinson. *Contemporary Accounting Research* 35(1), Spring 2018*.*

 Cited in *Tax Notes* (October 3, 2011).

*“Equity Compensation and Tax Avoidance: Disentangling Managerial Incentives from Tax Benefits and Reexamining the Effect of Shareholder Rights”* with Bridget Stomberg. *Journal of the American Taxation Association* 39(2), Fall 2017.

 “*Unprofitable Affiliates and Income Shifting Behavior*” with Lisa De Simone and Kenneth Klassen. *The Accounting Review* 92(3), May 2017.

2020 American Taxation Association (ATA) Outstanding Manuscript

*“When are Enhanced Relationship Tax Compliance Programs Mutually Beneficial*?” with Lisa De Simone and Richard Sansing. *The Accounting Review* 88(6), November 2013.

Cited in *Texas Enterprise* (April 15, 2014).

*“Deferred Tax Positions and Incentives for Corporate Behavior around Corporate Tax Changes”* with James M. Poterba and Nirupama S. Rao. *National Tax Journal* 64(1), March 2011.

 Cited in *The New York Times* (December 12, 2012), *Tax Notes* (February 11, 2013; March 12, 2012; August 30, 2010; June 25, 2007; and February 19, 2007).

**Working Papers**

*“The Effect of Tax Enforcement on the Corporate Tax Compliance Process: Insights from Tax Executives”* with Roshan Sinha and Bridget Stomberg. Indiana University and University of Virginia working paper. March 2024. Under second round review, *Contemporary Accounting Research*.

*“How Tax Executives Craft Income Tax Disclosures in Response to Tax-Based Proprietary Costs”* with Stefan Richter, Roshan Sinha and Bridget Stomberg. University of Illinois at Urbana-Champaign, Indiana University and University of Virginia working paper. November 2023.

**Other Publications**

*“The Financial Reporting Consequences of Tax Reform: How the Corporate Rate Cut will Affect Profits,”* with Bridget Stomberg. *Tax Notes,* February 5, 2018.

*“An Analysis of the Deferred Tax Assets, Liabilities, and Rate Reconciliation Items in the Tax Footnote*,” with Jana S. Raedy and Douglas A. Shackelford. *Tax Notes*, November 26, 2012.

“*Corporate Tax Reform, Deferred Taxes, and the Immediate Effect on Book Profits*” with Jana S. Raedy and Douglas A. Shackelford. *Tax Notes*, December 19, 2011.

**Grants**

Center for European Studies Grant ($4000) with Lisa De Simone and Kenneth Klassen, 2014.

McCombs Research Excellence Grant ($10,000) with Lillian Mills and Lisa De Simone, 2012.

International Tax Policy Forum Grant ($15,000) with Jennifer Blouin and Leslie Robinson, 2009.

**Recent Invited Presentations**

*“How Tax Executives Craft Income Tax Disclosures in Response to Tax-Based Proprietary Costs”* with Stefan Richter, Roshan Sinha and Bridget Stomberg.

 Hawaii Acconting Research Conference, January 2024.

ATA Mid-Year Meeting, February 2023.

Invited panelist, “Corporate Alternative Minimum Tax”

 Virginia Tax Study Group, UVA Law School, March 2023.

Invited panelist, ”The Future of US Tax Policy and the Forces that will Shape It”

 Tax Council Policy Institute Annual Tax Policy and Practice Symposium, May 2022.

*“The Effect of Tax Enforcement on the Corporate Tax Compliance Process: Insights from Tax Executives”* with Roshan Sinha and Bridget Stomberg.

 American Accounting Association Annual Meeting, August 2021.

 Behavioral Tax Symposium, June 2021.

Invited to discuss *“Real Costs (and Benefits!) of Tax Audits:Evidence from Firms Randomly Selected for IRS Examination”* by Andrew Belnap, Jeffrey L. Hoopes, Edward L. Maydew and Alex Turk

 National Tax Association Mid-Year Meeting, May 2021.

Invited to discuss “*The Relation between Firm Dividend Policy and the Volatility of Cash Effective Tax Rates”* by Matthew Erickson.

 ATA Mid-Year Meeting, February 2018.

**PROFESSIONAL EXPERIENCE**

**Deloitte & Touche LLC, 1997-2003**

Senior consultant, Deloitte & Touche Tax Technologies, 2000-2003

 Promotion to manager to take effect September 1, 2003

Tax staff consultant, 1998-2000

 Audit and Tax Intern, 1997-1998

**AWARDS**

2020 American Taxation Association (ATA) Outstanding Manuscript Award for “*Unprofitable Affiliates and Income Shifting Behavior*” with Lisa De Simone and Kenneth Klassen.

2011-2012 CBA Foundation Teaching Award for Assistant Professors at McCombs School of Business.

Deloitte Foundation Doctoral Fellow, 2007-2008.

Marilyn Bracken Ruckman Graduate Scholarship, Alpha Phi Foundation, 2005.

**RECENT ATTENDANCE AT INVITED CONFERENCES**

University of Illinois Tax Symposium, 2015, 2017, 2019, 2021, 2023.

University of Texas/University of Waterloo International Tax Symposium, 2014, 2018, 2020, 2022.

Uniersity of North Carolina Tax Symposium, 2005-2018, 2020-2024.

Stanford Accounting Summer Camp, 2016, 2020.

European Institute for Advanced Studies in Management Workshop on Current Research in Taxation, 2014, 2019.

National Bureau of Economic Research, Inc. Conference on Financial Reporting and Taxation, 2015.

**SERVICE**

Ad Hoc reviewer for Accounting, Organizations and Society; Contemporary Accounting Research; European Accounting Review; Journal of Accounting and Economics; Journal of Accounting Research; Journal of the American Taxation Association; Jounral of International Accounting Research; Journal of Public Economics; National Tax Journal; Review of Accounting Studies; The Accounting Review.

University of Virginia Faculty Senate, member, 2019-present.

 Executive Council, At-large member, 2022-present

Policy Committee, member, 2022-present.

Diversity, Equity and Inclusion Committee, member, 2019-2022.

McIntire School of Commerce Research Committee, Accounting Area representative, 2019-present.

American Taxation Association, member, 2004-present.

JATA Conference selection committee, 2012, 2014, 2015, 2019, 2023, 2024 meetings.

Midyear Meeting site selection committee, 2022-present.

 Nominations committee, 2022

Manuscript Award committee, 2010, 2011, 2018 awards; chair, 2021 award.

Vice President, 2020, and Vice President-Elect, 2019.

Editorial Board, JATA, 2015-2017.

American Accounting Association, member, 2004-present.

 Notable and Distinguished Contributions to Literature committee, 2023 award.

McIntire Chief Culture Officer selection committee, member, 2022.

Deloitte Foundation Doctoral Fellowship selection committee, member, 2020-2022 awards.

Colonnade Club (UVA’s Faculty Club), Board of Governors member, 2018-present.

 Vice President, 2019-2021, 2023-present

 President, 2021-2023

Scientific committee member\*, European Institute for Advanced Studies in Management Workshop on Current Research in Taxation, 2019.

\*This “Scientific committee” is a selection committee consisting of two members.