



Mary E. Vernon
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School of Business - Accounting Department
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January 2023

RESEARCH INTERESTS

Corporate tax avoidance. Multi-jurisdictional taxation and tax avoidance. Accounting for income taxes.

ACADEMIC POSITIONS

Assistant Professor – University of Connecticut (Maternity leave, Fall 2021)	2021-Present Storrs, CT
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EDUCATION

<i>Doctorate of Philosophy - Accounting</i> University of Wisconsin - Madison Focus area: Taxation	2021 Madison, WI
<i>Master of Accounting Science</i> Northern Illinois University Focus area: Taxation	2012 DeKalb, IL
<i>Bachelor of Science in Accounting</i> Northern Illinois University	2011 DeKalb, IL

RESEARCH

Publications

“The Effect of the Tax Cuts & Jobs Act of 2017 on Defined Benefit Pension Contributions” with Fabio Gaertner and Dan Lynch. 2020. *Contemporary Accounting Research* 37 (4): 1990-2019.

“Internal Information Quality and State Tax Planning” with Stacie Laplante and Dan Lynch. 2021. *Contemporary Accounting Research* 38 (4): 2589-2621.

“The Effect of U.S. Tax Reform on the Taxation of U.S. Firms’ Domestic and Foreign Earnings” with Scott Dyreng, Fabio Gaertner, and Jeffrey Hoopes. 2022. *Forthcoming at Contemporary Accounting Research*.

Working Papers

“The Effect of U.S. Country-by-Country Reporting on U.S. Multinationals’ Tax-Motivated Income Shifting and Real Activities.” with Michelle Nessa, Anh Persson, Jane Song, and Erin Towery. *Second round review at Journal of Accounting Research*.

“Tax Havens and Reputational Costs: Evidence from EU Blacklisting” with Adrienne DePaul and Frank Murphy. *Revise and resubmit at Journal of Accounting and Economics*.

“Accounting for Tax Uncertainty Over Time” with Mary Cowx.

“Does Tax-Motivated Income Shifting Make Forecasting Harder for Internationally Diverse Firms?” Dissertation. Committee: Stacie Laplante (Chair), Dan Lynch, Fabio Gaertner, Thomas Linsmeier, and Kim Ruhl. *Revising for submission.*

Works in Process

“Tax the Fellow Behind the Tree: Determinants and Impacts of Heavily Sales Weighted Income Tax Apportionment” with Katie Boylen and Stacie Laplante.

EDUCATIONAL CASES

Publications

“Incorporating Data Analytics in a Technical Tax Setting: A Case Using Excel and Tableau to Examine a Firm’s Schedule M-3 and Tax Risk” with Stacie Laplante. *Issues in Accounting Education* 36 (2): 129-139.

PRESENTATIONS & DISCUSSIONS

- 2023 FARS Midyear Meeting – “Tax Havens and Reputational Costs: Evidence from EU Blacklisting” – January 2023.
- 2022 University of Illinois - Chicago – “The Effect of U.S. Tax Reform on the Taxation of U.S. Firms’ Domestic and Foreign Earnings” November 2022.
- 2022 EIASM Conference – Discussant for “Effects of the 2021 Expanded Child Tax Credit” July 2022.
- 2022 University of Miami – “The Effect of U.S. Tax Reform on the Taxation of U.S. Firms’ Domestic and Foreign Earnings” March 2022.
- 2022 UNC Tax Symposium – Discussant for “Taking Advantage of Employer Tax Incentives for Workplace Diversity” and “Environmental Taxes and Corporate Investment” March 2022.
- 2022 ATA Midyear Meeting – Discussant for “Taxes and Investment: Evidence from the ‘Halloween Massacre’ of 2006.” February 2022.
- 2021 AAA Annual Meeting – Discussant for “Does Trade Credit Substitute for Debt? Evidence from the TCJA’s Interest Deduction Limitation.” August 2021.
- 2021 Texas A&M University – “Does Tax-Motivated Income Shifting Make Forecasting Harder for Internationally Diverse Firms?” January 2021.
- 2020 University of Missouri – “Does Tax-Motivated Income Shifting Make Forecasting Harder for Internationally Diverse Firms?” December 2020.
- 2020 University of Connecticut – “Does Tax-Motivated Income Shifting Make Forecasting Harder for Internationally Diverse Firms?” December 2020.
- 113th NTA Annual Conference – “The Effect of U.S. Tax Reform on the Taxation of U.S. Firms’ Domestic and Foreign Earnings” November 2020.
- 2020 University of Wisconsin-Madison – “The Role of Tax-Motivated Income Shifting in the Relation between International Diversification and Analyst Forecasting” – Dissertation. October 2020.
- 2020 7th Annual Mannheim Taxation Conference – “The Effect of U.S. Tax Reform on the Tax Burdens of U.S. Domestic and Multinational Corporations” September 2020.
- 2020 7th Annual Mannheim Taxation Conference – Discussant for “Tax Policy Uncertainty and Corporate Investment: Evidence from Trump’s Election and Tax Plan” September 2020.
- 2020 AAA Annual Meeting – Discussant for “Corporate Tax Planning, Perceptions of Corporate Social Responsibility, and Stakeholder Behavior” August 2020.

- 2020 AAA/J. Michael Cook/Deloitte Foundation Doctoral Consortium – “The Role of Tax-Motivated Income Shifting in the Relation between International Diversification and Analyst Forecasting” June 2020.
- 2020 ATA Midyear Meeting – Discussant for “Board Risk Oversight and Corporate Tax-Planning Practices” February 2020.
- 2019 AAA Annual Meeting – Discussant for “Executive Compensation, Insider Trading Profitability, and Individual-Level Tax Rates” August 2019.
- 2019 AAA Annual Meeting – “Internal Information Quality and State Tax Planning” August 2019.
- 2019 ATA Midyear Meeting – “The Effect of the Tax Cuts & Jobs Act of 2017 on Defined Benefit Pension Contributions” February 2019.
- 2018 ATA Midyear Meeting – Discussant for “Do the Agency Costs of Foreign Cash Holdings Affect the Cost of Debt?” February 2018.
- 2017 University of Wisconsin-Madison – “Internal Information Quality and State Tax Planning” November 2017.

CONFERENCES

- 2023 ATA Midyear Meeting, Washington, DC - *scheduled*
- 2023 FARS Midyear Meeting, Phoenix, AZ
- Tuck Tax Research Workshop, Hanover, NH
- 12th EIASM Conference on Current Research in Taxation, *Virtual Conference*
- 2022 UNC Tax Symposium, Chapel Hill, NC
- 2022 ATA Midyear Meeting, St. Louis, MO
- 2021 AAA Annual Meeting, *Virtual Conference due to COVID-19*
- 113th NTA Annual Conference, *Virtual Conference due to COVID-19*
- 1st WHU Young Scholar Tax Conference, *Virtual Conference due to COVID-19*
- 2020 Texas/Waterloo Tax Symposium, *Virtual Conference due to COVID-19*
- 2020 7th Annual Mannheim Taxation Conference, *Virtual Conference due to COVID-19*
- 2020 University of Texas – Austin PhD Student Symposium on Financial Market Policy Development and Research, *Virtual Conference due to COVID-19*
- 2020 AAA Annual Meeting, *Virtual Conference due to COVID-19*
- 10th EIASM Conference on Current Research in Taxation, *Virtual Conference due to COVID-19*
- 2020 AAA/J. Michael Cook/Deloitte Foundation Doctoral Consortium, *Virtual Conference due to COVID-19*
- 2020 UNC Tax Symposium, *Virtual Conference due to COVID-19*
- 2020 ATA Midyear Meeting, Fort Worth, TX
- 2019 University of Illinois Tax Doctoral Consortium and Symposium, Chicago, IL
- 2019 AAA Annual Meeting, San Francisco, CA
- 2019 Midwest Accounting Research Conference, East Lansing, MI
- 2019 ATA Midyear Meeting, Washington, D.C.
- 2018 Midwest Accounting Research Conference, Bloomington, IN
- 2018 ATA Midyear Meeting, New Orleans, LA
- 2017 Midwest Accounting Research Conference, Madison, WI

SERVICE

- 2020, 2021, 2022 ATA Research Resources and Methodologies Committee
- 2023 JATA Conference Committee
- 2023 Annual Meeting Program Committee (ATA)
- 2023 ATA Midyear Committee

2019 FARS Midyear Meeting Reviewer
2019, 2021 AAA Annual Meeting Reviewer
2018, 2019, 2020, 2021, 2022 ATA Midyear Meeting Reviewer
Ad Hoc Reviewer – *The Accounting Review*, *The Journal of the American Taxation Association*,
Accounting Horizons, *Contemporary Accounting Research*

NON-ACADEMIC CITATIONS

The Washington Post (2/03/2021): “Sanders’s claim the 2017 tax cut went to the ‘wealthiest’ and ‘large corporations’” Available at: <https://www.washingtonpost.com/politics/2021/02/03/sanderss-claim-2017-tax-cut-went-wealthiest-large-corporations/>

Forbes (7/18/2019): “Post TCJA Bonuses Were Mostly a Timing Shift, Not a Boost In Long-Term Worker Pay” Available at: <https://www.forbes.com/sites/stevenrosenthal/2019/07/18/post-tcja-bonuses-were-mostly-a-timing-shift-not-a-boost-in-long-term-worker-pay/#250e31d0247f>

MarketPlace (6/4/2018): “An unintended consequence of the GOP tax law: bigger pensions for some” Available at: <https://www.marketplace.org/2018/06/04/economy/tax-bill-2017/gop-tax-bill-has-led-companies-increase-their-pension-contributions>

The Hill (5/29/18): “Tax law led to increase in pension-plan contributions in 2017: study” Available at: <http://thehill.com/policy/finance/389745-tax-law-led-to-increase-in-pension-plan-contributions-in-2017-study>

Plan Sponsor (5/29/2018): “More than \$6billion in additional pension contributions made since tax reform” Available at: <https://www.plansponsor.com/6-billion-additional-pension-contributions-made-since-tax-reform/>

Law360 (5/29/2018): “TCJA led to \$6.6B rise in pension contributions, study says” Available at: <https://www.law360.com/articles/1047935/tcja-led-to-6-6b-rise-in-pension-contributions-study-says>

TEACHING

University of Connecticut

Federal Income Tax: ACCT/BADM 3260

Spring 2022, 2023

Average Evaluation:

Weighted Average Teaching Rating 3.86/5 (4.1=School/University average)

University of Wisconsin-Madison

Corporate and Advanced Taxation: AIS 621

Fall 2017, 2019

Average Evaluation (across both semesters):

Average Rating 4.38/5 (5=far above average; 4 = above average)

Introductory Managerial Accounting: AIS 211

Fall 2016

Average Evaluation:

Average Rating 4.71/5 (5=far above average; 4 = above average)

FELLOWSHIPS

Deloitte Doctoral Fellowship in Accounting

2019-2021

AWARDS

Outstanding Young Alum Award Winner <i>Northern Illinois University Department of Accountancy</i>	2020
Distinguished Teaching Award <i>University of Wisconsin-Madison</i>	2016-2017

ORGANIZATIONS

American Accounting Association (AAA)	2016 – present
American Taxation Association (ATA)	2016 – present

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Illinois (Active) License No.: 065.042958	2014 – Present
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