

John “Russ” Hamilton

Cox School of Business
Southern Methodist University
Dallas, TX 75275

email: jrhamilton@mail.smu.edu

Education and Professional Certifications

- PhD, University of Arizona 2018
- MS, Accounting, University of North Texas 1983
- BS, Accounting, Magna Cum Laude, University of North Texas 1983
MS and BS degrees awarded concurrently
- Certified Public Accountant, Texas 1983 – present

Employment

- Cox School of Business, Dallas, Texas
Southern Methodist University 2020 – present
Clinical Professor
- Cox School of Business, Dallas, Texas
Southern Methodist University 2018 – 2020
Visiting Assistant Professor
- University of Arizona Tucson, Arizona
Research and Teaching Assistant 2014 – 2018
- Deloitte Tax LLP Dallas, Texas
Tax Partner 1993-2014
Post-Merger Integration Services, Focus Areas:
M&A taxation
Financial accounting for income taxes (SFAS 109/ASC 740)
Corporate taxation
Tax risk management
- Deloitte Tax LLP and predecessor firms Dallas, Texas and
Tax Staff through Tax Senior Manager New York, New York
1983 – 1993

Research Interests

- Accounting for income taxes and effects on firm value
- Audit quality, including tax-related restatements and tax-related material weakness ratings
- Impact of executives on tax outcomes
- Assessing relative market valuation of alternative tax-avoidance strategies

Refereed Publications

- “New Evidence on Investors’ Valuation of Deferred Tax Liabilities,” *Journal of the American Taxation Association* (forthcoming). This study won the 2019 American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award.
- “Are Declining Effective Tax Rates Indicative of Tax Avoidance? Insight from Effective Tax Rate Reconciliations” (with Katharine Drake, University of Arizona, and Stephen Lusch, Texas Christian University), *Journal of Accounting and Economics* (2020). This paper won the 2022 American Taxation Association Outstanding Manuscript award.
- “The Effect of High Quality Information Technology on Corporate Tax Avoidance and Tax Risk” (with James Stekelberg, Colorado State), *Journal of Information Systems*, Summer 2017.

Works in Progress

- “Consequences of Bias in Tax Valuation Allowances”
- “Where Has All the Tax Avoidance Gone?”

Presentations

- *Discussant*, “Unintended Consequences of Simplifying Accounting Standards: Evidence from Tax Accounting for Stock Compensation,” American Taxation Association Mid-year meeting, Washington, D.C., February 2023.
- *Discussant*, “Does Auditor Litigation Risk Constrain Corporate Tax Avoidance? Evidence from a Quasi-Natural Experiment,” American Accounting Association Annual Meeting, San Diego, CA, August 2022.
- *Discussant*, “Regulatory Capital Planning and Deferred Tax Assets in a Post-Financial Crisis Environment,” American Accounting Association Annual Meeting, Virtual, August 2020.
- *Discussant*, “The Impact of U.S. Tax Reform on U.S. Firm Acquisitions of Domestic and Foreign Targets,” American Taxation Association Mid-Year meeting, Ft. Worth, TX, February 2020.
- *Presenter*, “How do Effective Tax Rates Vary Across Firms and Time? Insight from Effective Tax Rate Reconciliations,” American Taxation Association Mid-Year meeting plenary session, New Orleans, LA, February 2018.
- *Presenter*, “How do Effective Tax Rates Vary Across Firms and Time? Insight from Effective Tax Rate Reconciliations,” National Tax Association's Annual Meeting on Taxation, Philadelphia, PA, November 2017.
- *Presenter*, “Do Firms Tradeoff Cash Flows and Information Transparency to Manage Credit Ratings? An Examination of Tax Planning Activities,” National Tax Association's Annual Meeting on Taxation, Philadelphia, PA, November 2017.
- *Discussant*, “Dual Entrenchment and Tax Management,” American Accounting Association Annual Meeting, San Diego, CA August 2017.
- *Discussant*, “The Effect of Foreign Institutional Ownership on Corporate Tax Avoidance: International Evidence,” American Accounting Association Annual

- Meeting, New York, NY, August 2016.
- *Practitioner Discussant*, “Does Providing Tax Services Impair Auditor Independence? Evidence from Assessing Tax Accrual Quality,” University of Illinois Symposium on Tax Research, Chicago, IL. September 2013.
 - *Presenter*, “Legal Entity Simplification” (with Paul Thomas), presented at the Tax Executives Institute Annual Conference, October, 2012, Hollywood, FL.
 - *Presenter*, “After the Merger: Tax and Operational Challenges” presented at the American Taxation Association Mid-Year Meeting, New Orleans, LA, February 2012.

Practitioner Publications

- “A Tax Director's Guide to Surviving a Merger or Acquisition” (with Alan Sandberg) Deloitte Tax Publication, December 2012.
- “Legal Entity Simplification—Quantifying Potential Cost Savings” (with Chris Kontaridis and Trevear Thomas) Deloitte Tax Publication, November, 2011.
- “Legal Entity Simplification—A Better Approach” (with Chris Kontaridis) Deloitte Tax Publication, July 2011.
- “Actual Knowledge of Shareholders in Tax-Free Spin-offs” (with Shane Webster) *Tax Notes*, June 25, 2001.
- “Tax Basis in Stock-for-Stock Acquisitions: Billions at Stake” (with Shane Webster) *Tax Notes*, May 22, 2000.
- “Critical US Tax issues in Acquisitions of US Companies with Significant Foreign Operations” (with Alan Alpert) Chapter 2 of *International Financing of US Takeovers*, Practising Law Institute, 1990.
- “Tax Law Round Up” (with Alan Alpert) *Investment Dealers’ Digest*, October 16, 1990.
- “When are M&A Costs Deductible?” (with Alan Alpert) *Investment Dealers’ Digest*, September 24, 1990.
- “Tax Pitfalls to Avoid in Debt Restructurings” (with Alan Alpert) *Investment Dealers’ Digest*, February 26, 1990.
- “S Corporations Enjoying Renewed Interest in M&A” (with Alan Alpert) *Mergers & Acquisitions Report*, November 27, 1989.
- “Accounting Provisions of the Tax Reform Act of 1986” (with Susanne E. Seidel) *The Tax Adviser*, March 1987.

Teaching

- Southern Methodist University:
- Taxes and Business Strategy ACCT 6224 Spring 2023
 - Financial Accounting I ACCT 6210 Fall 2018 - Spring 2023
 - Advanced Partnership Taxation ACCT 6240 Fall 2018 - Spring 2023
 - Barbara and James Mangum Endowed Award for Teaching Excellence 2020-2021

- University of Arizona:
- Taxation of Real Estate Fall 2015, 2016
 - Introduction to SAS for Doctoral Students Summer 2016, 2017
 - Intermediate Accounting II Summer 2015

Other

- Invited participant - University of North Carolina Tax Doctorial Seminar 2017
- University of Arizona Accounting Department Doctoral Workshop Award 2016-2017
- University of Arizona Accounting Department Doctoral Workshop Award 2017-2018
- American Taxation Association 2020, 2023 midyear planning committee
- Ad hoc reviewer:
 - *Finance Research Letters* 2023
 - *Accounting Horizons* 2023
 - *Journal of Accounting and Public Policy* 2023
 - *International Tax and Public Finance* 2023
 - *Journal of the American Taxation Association* 2022
 - *Contemporary Accounting Research* 2020
 - *The Accounting Review* 2019
 - Financial Accounting and Reporting Section (FARS) 2020, 2021, 2022 midyear meetings (Excellence in Reviewing Award for 2021 midyear meeting)
 - *The Review of Financial Economics* 2019
 - American Taxation Association 2018, 2020, 2021, 2022, 2023 midyear meetings
 - American Accounting Association 2020, 2021, 2022 meetings