

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 2018 – present
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

- “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* (forthcoming).

- “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.

Working Papers

- “New Evidence on Investors’ Valuation of Deferred Tax Liabilities,” (dissertation). This study won the 2019 American Taxation Association / PricewaterhouseCoopers Outstanding Tax Dissertation Award.
- “Do All Cash Flows Affect Credit Ratings? An Examination of Cash Flows from Tax Planning” (with Sam Bonsall, Pennsylvania State University, and Nathan Goldman, North Carolina State University).

Works in Progress

- “Bond Pricing and Deferred Tax Valuation Allowances”
- “How do Analysts Process Recurring, but Complex, Information? Insight from Tax Disclosures”
- “Tax Directors and Tax Avoidance”
- “Where Has All the Tax Avoidance Gone?”

Presentations

- *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, November, 2017, Philadelphia, PA.
- *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, November, 2017, Philadelphia, PA.
- *Discussant*, “Dual Entrenchment and Tax Management,” American Accounting Association Annual Meeting, August, 2017, San Diego, CA.
- *Discussant*, “The Effect of Foreign Institutional Ownership on Corporate Tax Avoidance: International Evidence,” American Accounting Association Annual Meeting, August, 2016, New York, NY.
- *Practitioner Discussant*, “Does Providing Tax Services Impair Auditor Independence? Evidence from Assessing Tax Accrual Quality,” University of Illinois Symposium on Tax Research, September, 2013, Chicago, IL.
- *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, February, 2012, New Orleans, LA.

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:

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| • Financial Accounting I ACCT 6210 | Fall 2018 - Spring 2020 |
| • Advanced Partnership Taxation ACCT 6240 | Fall 2018 |

University of Arizona:

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| • Taxation of Real Estate | Fall 2015, 2016 |
| • Introduction to SAS for Doctoral Students | Summer 2016, 2017 |
| • Intermediate Accounting II | Summer 2015 |

Other

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| • 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 midyear planning committee
- Ad hoc reviewer
 - *The Accounting Review* 2019
 - Financial Accounting and Reporting Section (FARS) 2020 midyear meeting
 - American Taxation Association 2018 midyear meeting
 - *The Review of Financial Economics* 2019
 - American Taxation Association 2020 midyear meeting
 - American Accounting Association 2020 meeting (ATA and FARS)