

Jeffrey L. Hoopes
Curriculum Vitae
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Employment

Assistant Professor. University of North Carolina at Chapel Hill, 2016–Present. Chapel Hill, NC
Assistant Professor. Ohio State University, 2014 – 2016. Columbus, OH
Instructor. Ohio State University, 2013. Columbus, OH

Other Positions

Economist. Research, Applied Analytics, and Statistics: Internal Revenue Service. 2013 – Present

Education and Professional Certification

Ph.D., Business Administration, University of Michigan, 2013
M.Acc., (Tax Emphasis), Brigham Young University, 2008
B.S., Accounting (Minor, Economics), Brigham Young University, 2008

Certified Public Accountant (CPA) – Colorado. (Active: License # 27335)

Research

Publications

Slemrod, J., B. Collins, J. Hoopes, D. Reck and M. Sebastiani. 2017. [Does Credit-Card Information Reporting Improve Small-Business Tax Compliance?](#) *Journal of Public Economics*. Forthcoming.

Bozanic, Z, J. Hoopes, J. Thornock and B. Williams. 2017. [IRS Attention](#). *Journal of Accounting Research* 55(1): 79-114.

Dyreng, S., J. Hoopes and J. Wilde. 2016. [Public Pressure and Corporate Tax Behavior](#). *Journal of Accounting Research* 54(1): 147-186.

Hoopes, J., J. Thornock and B. Williams. 2016. [Does Use Tax Evasion Provide a Competitive Advantage to E-Tailers?](#) *National Tax Journal* 69(1): 133-168.

Hoopes, J., D. Reck and J. Slemrod. 2015. [Taxpayer Search for Information: Implications for Rational Attention](#). *American Economic Journal: Economic Policy* 7(3): 177-208.

Hanlon, M., J. Hoopes and N. Shroff. 2014. [The Effect of Tax Authority Monitoring and Enforcement on Financial Reporting Quality](#). *Journal of the American Taxation Association* 36(2): 137-170.

Hanlon, M. and J. Hoopes. 2014. [What Do Firms Do When Dividend Tax Rates Change? An Examination of Alternative Payout Responses](#). *Journal of Financial Economics* 114(1): 105-124.

Hasegawa, M., J. Hoopes, R. Ishida and J. Slemrod. 2013. [The Effect of Public Disclosure on Reported Taxable Income: Evidence from Individuals and Corporations in Japan](#). *National Tax Journal* 66(3): 571-608.

Hoopes, J., D. Mescall and J. Pittman. 2012. [Do IRS Audits Deter Corporate Tax Avoidance?](#) *The Accounting Review* 87(5): 1603-1639.
Featured in [Finance & Accounting Memos \(2014\). 2: 20-22](#).

Working Papers

[Tax Distractions: The Effects of Temporary Tax Law on Capital Markets](#)

Sole-Authored. Revising for resubmission.

[Who Sold During the Crash of 2008-9? Evidence from Tax Return Data on Sales of Stock](#)

With Stefan Negal, Patrick Langetieg, Daniel Reck, Bryan Stuart and Joel Slemrod.
Revising for submission. NBER working paper [22209](#).

[Public Tax-Return Disclosure](#)

With Leslie Robinson and Joel Slemrod. Revising for resubmission.

[Is the Market Gossed Out by Gross-ups? An Investigation of Firms that Pay Their Executives' Taxes](#)

With Xiaoli Tian and Ryan Wilson. Under review.

[Do Audit Personnel Salaries Impact Audit Quality?](#)

With Ken Merkley, Joe Pacelli, and Joe Schroeder

Round and Steady: An Investigation of GAAP ETR Management

With Adrian Kubata, Tim Wagener and Christoph Watrin

Works in Progress

Corporate Tax Disclosure and Corporate Behavior: A Review

With Tom Neubig, Leslie Robinson and Joel Slemrod

A Haven by Any Other Name: The Role of Tax Holidays in Corporate Tax Behavior

With Travis Chow

Invited Presentations and Conference Activity

Invited Presentations or Discussions

- 2017** FARS Mid-Year Meeting (discussant), Dartmouth College (expected)
- 2016** University of Wisconsin, NTA Annual Meeting (presenter and discussant), University of Pennsylvania, Duke/UNC Fall Camp, University of Texas at Austin, Carnegie Mellon University, UNC Tax Symposium, ATA Mid-Year Meeting (discussant), University of North Carolina at Chapel Hill
- 2015** BYU Accounting Research Symposium, National University of Singapore, Nanyang Technological University, Midwest Summer Research Conference, FARS Mid-Year Meeting (presenter and discussant), ATA Mid-Year Meeting (presenter and discussant)
- 2014** ATA Mid-Year Meeting (discussant), Centre for Business Taxation Summer Symposium (Oxford University), Michigan Tax Invitational, BYU Accounting Research Symposium, Office of Tax Analysis—U.S. Treasury (2 papers), NTA Annual Meeting (2 papers)
- 2013** Ohio State University, University of Illinois, Rice University, University of Notre Dame, Michigan State University, Southern Methodist University, Washington University in St. Louis, University of Georgia, Cornell University, Ohio State University (brownbag), NTA Annual Meeting (presenter and discussant)
- 2012** BYU Accounting Research Symposium, Public Finance Free Lunch Seminar, University of Michigan Accounting Seminar, Miami Rookie Camp
- 2011** NTA Annual Meeting, BYU Accounting Research Symposium, International Institute of Public Finance Annual Congress (two papers, also a discussant), UNC Tax Symposium
- 2010** BYU Accounting Research Symposium, University of Michigan Accounting Seminar (twice), Public Finance Free Lunch Seminar, American Tax Association (ATA) Mid-Year Meeting
- 2009** University of Michigan, BYU Accounting Research Symposium
- 2008** Academy of International Business Annual Conference (Milan, Italy)
- 2007** BYU Accounting Research Symposium

Conference Attendance (with no presentation)

- 2016** JAE Conference, Texas/Waterloo Tax Symposium, Michigan Tax Invitational, Penn State Accounting Research Conference, NBER Behavioral Finance Meeting
- 2015** NTA Annual Meeting, JAE Conference, Penn State Accounting Research Conference, UNC Tax Symposium
- 2014** New Faculty Consortium, UNC Tax Symposium, Midwest Summer Research Conference, Taxation in a Global Economy Research Symposium
- 2013** FARS Mid-Year Meeting, UNC Tax Symposium, Public Economics UK (PEUK), University of Illinois Symposium on Tax Research
- 2012** Michigan Tax Invitational, UNC Tax Symposium, FARS Mid-Year Meeting
- 2011** Ernst & Young Accounting and Public Policy Symposium, ATA Mid-Year Meeting
- 2010** NTA Annual Meeting, Michigan: Past, Present and Future Conference, Michigan Tax Research Invitational, UNC Doctoral Tax Seminar

2009 The Role of Firms in Tax Systems (Office of Tax Policy Research), Tax Policy Analysis Using Large Panel Data Sets of Tax Returns (OTPR)

Teaching

Classes Taught

Taxes and Business Strategy. BSBA Program, UNC. Winter 2017.

Taxes and Business Strategy. MAcc Program, OSU. Spring 2015, 2016.

Tax Accounting I (Individual Income Taxation). BSBA Program, OSU. Spring 2014, 2015, 2016.

Introduction to Financial Accounting. Utah Valley University. Spring 2007, 2008, Winter 2007.

Published Cases

De Simone, L., JL Hoopes, R. Lester and S. Melvin. 2016. [Sticks and Stones? How Companies Respond to "Tax Shaming."](#) Stanford GSB Case.

De Simone, L., JL Hoopes, R. Lester and S. Melvin. 2016. [Keeping it Real by Keeping Taxes Low: Etsy and Taxes.](#) Stanford GSB Case.

Professional Experience and Memberships

Professional Experience

Ernst & Young Tax Intern – June-August, 2005, May-August, 2006. McLean, Virginia.

Memberships

American Accounting Association (AAA)
Financial Accounting and Reporting Section (FARS)
American Tax Association (ATA)
National Tax Association (NTA)
American Economic Association (AEA)

Service

Conference Reviews

2017 UNC Tax Symposium, AAA Annual Meeting
2016 FARS Mid-Year Meeting
2015 ATA Midyear Meeting, FARS Mid-Year Meeting
2014 FARS Mid-Year Meeting, ATA Midyear Meeting
2013 FARS Mid-Year Meeting
2012 AAA Annual Meeting, FARS Mid-Year Meeting

- 2011 AAA Annual Meeting
- 2010 AAA Management Accounting Section Annual Meeting
- 2008 European Academy of Management Conference

Ad-Hoc Reviewer

- Journal of Accounting and Economics (X4)
- Journal of Accounting Research (X2)
- The Accounting Review (X8)
- Management Science
- Journal of Public Economics (X2)
- Review of Accounting Studies (X2)
- Contemporary Accounting Research (X9)
- National Tax Journal (X3)
- Journal of the American Taxation Association (X6)
- Accounting Horizons
- European Accounting Review
- Journal of Business Finance and Accounting
- Journal of Banking and Finance
- Journal of Accounting, Auditing and Finance
- International Tax and Public Finance
- Journal of Accounting Education

Committees

- 2017 UNC Tax Symposium Organizing Committee
- 2016 ATA Tax Manuscript Award Committee, 2016-2017
- 2016 National Tax Association Accounting Track Meeting Co-Coordinator
- 2015 ATA/PricewaterhouseCoopers Doctoral Dissertation Award, 2015/2016
- 2014 Journal of American Taxation Association Conference Committee, 2014/2015

Editorial Boards

- 2015 Journal of American Taxation Association Editorial Board, 2015 - Present
- 2016 Contemporary Accounting Research Editorial Board, 2016 - Present

Student Advising

Dissertation Committees (UNC):

- Lorien Stice-Lawrence, graduation, 2017
- Maria Nykyforovych, graduation, 2017

Undergraduate Honors Thesis Advisor (OSU):

- Patricia Taggart (graduation: 2016). Thesis title: "Adoption of Environmental Tax Incentives across the States."

Grants, Fellowships and Awards

- 2015 Max Block Distinguished Article Award (The New York State Society of CPAs)
2014 CIBER Global Research Grant
2012 PriceWaterhouseCoopers-Norm Auerbach Doctoral Student Fellowship, Rackham Graduate Student Post-Candidacy Research Grant, Rackham Graduate Student Travel
2011 Deloitte Doctoral Fellowship, OTPR Travel Grant, Ernst & Young Travel Grant
2010 Rackham Graduate Student Pre-Candidacy Research Grant, Rackham Graduate Student Travel Grant, OTPR Travel Grant, Ernst & Young Travel Grant
2009 Harry Jones Fund for Earnings Quality Grant
2008 William Paton Fellowship, BYU Dean's Office Travel Grant

Other Writing

Practitioner Publications

Hoopes, J. and Mittendorf, B. 2016. Will the Chan/Zuckerberg Pledge Change the Way Charity is Done? *Exempt*. January/February:11-12. Also featured in [The Non-Profit Times](#).

Albrecht, S. and Hoopes, J. 2014. [Why Audits Cannot Detect All Fraud: Examples from an Expert Witness](#). *CPA Journal*. October, 2014. (Cover story).

Other Academic Publications

Thompson, J., Albrecht, C., Hoopes, J. 2011. [Productivity and Prestige in Business Ethics Research: A Report and Commentary on the State of the Field](#). *Business and Society*. 50(4): 580-606.

Albrecht, C., Thompson, J., Hoopes, J. and Rodrigo, P. 2010. [Business Ethics Journal Rankings as Perceived by Business Ethics Scholars](#). *Journal of Business Ethics*. 95(2): 227-237.

Albrecht, S. and Hoopes, J. 2009. [An empirical assessment of commercial web-based professor evaluation services](#). *Journal of Accounting Education*. 27(3): 125-132.

Opinion Writing

Hoopes, J. 2016. [Comments on the Disclosure Requirements in Regulation S-K](#). Comment Submitted to the Securities Exchange Commission. October 3.

Hoopes, J. 2015. [Ohio sales tax takes shine out of silver](#). *The Columbus Dispatch*. Wednesday August 19.

Non-Academic Citations, References, and Appearances

- 1/1/17 Columbia Law School Blue Sky Blog. The Impact of Publicly Disclosing Company Tax Returns
- 12/9/16 The New Daily. Companies paying no tax named and shamed
- 5/5/16 El Financiero. En tiempos de crisis, los ricos saltan primero 'del barco'
- 5/5/16 The Atlantic. When the Rich Jump Ship
- 5/4/16 Time. Why You're a Better Investor Than the Super Rich
- 5/4/16 The Independent. The super rich were the first to bail when Lehman Brothers collapsed
- 5/3/16 Fortune. The Superrich Are the First to Sell When Markets Go South
- 5/3/16 Bloomberg. The Super Rich Were the First to Bail during the Financial Crisis
- 4/20/16 American Economic Association. Are taxpayers well-informed about the taxes they pay?
- 1/7/16 Harvard Kennedy School's Journalists Resource. The politics of tax enforcement
- 10/31/15 Cincinnati.com. Sales tax online? Debate in Cincinnati lingers
- 5/28/15 Politifact.com. Clinton avoids media on Atlanta visit but regularly hits Truth-O-Meter
- 4/16/15 Organisation for Economic Cooperation and Development. BEPS Action 11: Improving the Analysis of BEPS
- 4/15/15 CFO.com. If E-tailers Must Charge Taxes, Their Shares Could Drop
- 4/14/15 Wall Street Journal. These Tax Collectors Say Few Understand Their Passion
- 1/20/15 Valuewalk.com. Corporate Tax Behavior Can Be Changed By Public Pressure
- 1/9/15 Tax Notes. Timing of Extenders Renewal May Simplify Financial Reporting
- 1/1/15 The Inquisitr. Hillary Clinton Admits Being A 'Little Bit Crazy' To Run For President
- 12/9/14 USA Today. Local retailers face new China threat
- 11/15/14 JD Supra. IRS Monitoring of Tax Disclosures
- 11/14/14 Compliance Week. IRS Pays Attention to Corporate Filings, Study Shows
- 11/12/14 CFO.com. IRS Scanning 10-Ks for Tax Data, Report Finds
- 10/7/14 Harvard Law School Forum on Corporate Governance & Financial Regulation (blog)
- 9/2/14 Tax Justice Network (blog). Public pressure works: new report
- 7/12/14 Salon.com. Amazon's loathsome tax scheme: How behemoths defeat main street-and how we can stop them
- 6/24/14 Politifact.com. Biden says he has no stocks, bonds or savings accounts
- 6/10/14 Politifact.com. Hillary Clinton says she and Bill were 'dead broke'
- 4/30/14 Christian Science Monitor. Amazon is losing business in states where it collects online sales tax
- 4/29/14 Forbes.com. Retailers That Collect Online Sales Tax Lose Business
- 4/28/14 National Jeweler. Sales up, but Amazon losing ground in some states
- 4/25/14 Fox Business. E-Commerce Stores Have Competitive Edge When They Don't Collect Sales Tax
- 4/23/14 Headlines & Global News. No Sales Tax Gives Online Stores An Edge Over Traditional Stores
- 4/11/14 MIT News. How widespread is tax evasion?
- 3/18/14 Tax Notes. Examining the First-Quarter Effect of the Expired Extenders

- 2/25/14 Economic Policy Institute. Time to Take Tax Policy Off of Autopilot
- 2/13/14 Forbes.com. The Real Cost Of The R&D Tax Credit Expiration
- 1/21/14 Bloomberg Businessweek. Intel Squeeze Shows Lapsed Breaks Risk Corporate Profits: Taxes
- 1/15/14 NBC Channel 4 TV. News at 11. Government Shut Down Delays Start of 2014 Tax Season
- 1/6/14 Wall Street Journal (Blog). The Morning Ledger: R&D Tax-Credit Uncertainty Could Cloud Earnings
- 1/3/14 Wall Street Journal (Blog). Firms May Take Hit From Expired R&D Tax Credit
- 6/13/13 Wall Street Journal. Behind the Big Profits: A Research Tax Break
- 1/24/13 USA Today. Investors get a tax break with early dividends
- 12/3/12 Tax Notes. Historic Dividend Payers Not Yet Responding to Fiscal Cliff (Cover Story)
- 12/1/12 Pittsburg Post-Gazette. Firms Speeding Dividend Payments
- 11/28/12 The Daily Beast. Fiscal Cliff Fears Drive Huge Spike in Dividend Payouts
- 11/27/12 Wall Street Journal (Blog). Dividends: Most Likely When Management Are the Recipients
- 11/21/12 Wall Street Journal (Marketwatch). More dividend games seen as fiscal cliff nears
- 11/20/12 New York Times. Early Dividend for Wal-Mart Is Latest Move in Tax Tactics
- 11/17/12 USA Today. Should you sell stock to avoid 'cliff' tax hikes?
- 11/13/12 CFO.com. Five Reasons Companies Aren't Accelerating Dividend Payouts
- 11/5/12 Wall Street Journal (blog). A Perfect Storm for Utilities Stocks
- 11/5/12 JD Supra. Study Shows IRS Audits Increase Business Compliance
- 10/12/12 Wall Street Journal. Dividends: Start Screaming
- 10/10/12 Allgov.com. Surprise! More IRS Auditing of Large Companies Results in More Taxes Paid
- 9/28/12 Seeking Alpha. Then and Now: How Can We Profit From the 2010 Version Of The Fiscal Cliff?
- 9/27/12 Reuters (blog). Corporate tax avoidance subsides when IRS audit threat increases, study finds
- 9/21/12 ThomsonReuters WG&L. IRS Audits May Boost Shareholder Returns
- 9/12/12 Accounting Today. IRS Audits Keep Companies Honest, Says Research
- 5/25/12 Reuters (blog). Companies anticipated dividend tax hikes in 2010- lessons for 2012?
- 2/17/12 New York Times. Working All Day for the I.R.S.
- 1/20/12 Newswise. UVA Darden School of Business Ranked No. 1 in Business Ethics
- 1/20/12 Poets & Quants. Darden & Wharton Top Ethics Ranking
- 1/7/11 Harvard Law School Forum on Corporate Governance & Financial Regulation (blog)