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ACADEMIC POSITIONS

Assistant Professor, Michigan State University (2014 – present)

EDUCATION

Ph.D. in Accounting, University of Iowa (2014)
M.S. in Taxation, DePaul University (2008)
B.S.B.A. in Accounting/International Business, Drake University (2006)

PUBLICATIONS

Nessa, M., Schwab, C., Stomberg, B., and E. Towery. 2019. How do IRS resources affect the corporate audit process? *The Accounting Review*, forthcoming.

Gleason, C. A., L. F. Mills, and M. L. Nessa. 2018. Does FIN 48 improve firms' estimates of tax reserves? *Contemporary Accounting Research* 35 (3): 1395-1429.

Nessa, M. L. 2017. Repatriation tax costs and U.S. multinational companies' shareholder payouts. *The Accounting Review* 92 (4): 217-241.

WORKING PAPERS

"How do reductions in foreign country corporate tax rates affect U.S. domestic manufacturing firms?" with Jaewoo Kim and Ryan Wilson. (Under second round review at *The Accounting Review*.)

"Law firms as tax planning service providers" with Andrew Acito. (Revising for resubmission to *The Accounting Review*.)

"Non-audit services and the timeliness and reliability of earnings announcements" with Chris Hogan and Joe Schroeder.

RESEARCH-IN-PROGRESS

"U.S. country-by-country reporting" with Anh Persson, Jane Song, Erin Towery, Mary Vernon, and Ed Outslay.

“Income-shifting and peer firms’ investments” with Susan Tang and Ryan Wilson.

“Determinants and consequences of unchallenged tax positions” with Erin Towery

“Do net operating loss carryover rules encourage innovation?” with Zack Fox and Ryan Wilson

“Tax-induced supply chain agility” with Christopher Small and Jaron Wilde

TEACHING EXPERIENCE

Federal Income Tax Accounting, Michigan State University

Introduction to Financial Accounting, University of Iowa

RESEARCH PRESENTATIONS

Virginia Tech Accounting Research Conference – Blacksburg, VA	2019
Indiana University Spring Tax Camp – Bloomington, IN	2019
Florida Atlantic University – Boca Raton, FL	2018
Washington State University – Pullman, WA	2018
University of Notre Dame – South Bend, IN	2018
University of North Carolina Tax Symposium – Chapel Hill, NC	2018
American Accounting Association Annual Meeting – Washington, D.C.	2018
American Taxation Association Mid-Year Meeting – New Orleans, LA	2018
<i>Journal of the American Taxation Association</i> Conference – Orlando, FL	2016
Emory University – Atlanta, GA	2014
Indiana University – Bloomington, IN	2014
Michigan State University – East Lansing, MI	2014
Ohio State University – Columbus, OH	2014
University of Missouri – Columbia, MO	2014
University of Oklahoma – Norman, OK	2014
University of Iowa – Iowa City, IA	2013
University of Iowa – Iowa City, IA	2012
American Accounting Association Annual Meeting – Washington, D.C.	2012

INVITED PRESENTATIONS AND DISCUSSIONS

Discussion, <i>Journal of the American Taxation Association</i> Conference – Fort Worth, TX	2020
Discussion, American Taxation Association Mid-Year Meeting – Washington, D.C.	2019
Presentation, American Taxation Association Doctoral Consortium – Washington, D.C.	2019
Discussion, American Accounting Association Annual Meeting – Washington, D.C.	2018
Discussion, American Taxation Association Mid-Year Meeting – New Orleans, LA	2018
Discussion, National Tax Association Annual Conference – Baltimore, MD	2016
Discussion, American Accounting Association Annual Meeting – New York, NY	2016

Discussion, Financial Accounting and Reporting Section Mid-Year Meeting – Newport Beach, CA	2016
Discussion, American Accounting Association Annual Meeting – Chicago, IL	2015
Discussion, Midwest Summer Research Conference – Champaign, IL	2015
Discussion, American Accounting Association Annual Meeting – Atlanta, GA	2014
Discussion, American Accounting Association Annual Meeting – Anaheim, CA	2013

PROFESSIONAL SERVICE

Ad Hoc Reviewer: *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Journal of the American Taxation Association*, *Accounting Horizons*, *Journal of Accounting and Public Policy*

American Taxation Association Doctoral Consortium Committee (2018-2019)

American Taxation Association *Journal of the American Taxation Association* Conference Committee (2013-2014, 2014-2015, 2016-2017, 2017-2018, 2019-2020)

American Taxation Association Annual Meeting Program Committee (2014-2015, 2015-2016)

Reviewer, American Taxation Association Mid-Year Meeting (2015, 2018)

Reviewer, Financial Accounting and Reporting Section Mid-Year Meeting (2011, 2015, 2017, 2018)

Reviewer, American Accounting Association Annual Meeting (2012, 2014-2018)

UNIVERSITY SERVICE

Accounting and Information Systems Department Brownbag Series Coordinator (2018 - present)

Accounting and Information Systems Department Advisory Committee (2018 - present)

Accounting and Information Systems Department Undergraduate Curriculum Committee (2017 - 2019)

Accounting and Information Systems Department Recruiting Committee (2019-present)

Dissertation Committees:

Joanna Shaw (Chair) – Expected graduation in 2021

Anh Persson (Member) – 2019

MEDIA MENTIONS

“IRS budget cuts costing the feds billions of dollars,” *CBS News* (August 16, 2019)

“IRS may be missing out on billions from corporations,” *Politico* (August 16, 2019)

“US govt loses billions in taxes due to IRS budget cuts: Study,” *International Business Times* (August 16, 2019)

“Report: US government losing billions in corporate tax revenue from IRS budget cuts,” *USA Today* (August 15, 2019)

“Are Republicans underfunding the IRS to help corporations pay less,” *Newsweek* (August 15, 2019)

“IRS budget cuts cost \$34.4B in lost revenue from big business,” *Accounting Today* (August 15, 2019)

“AAA Study: Payouts to be Modest at Best,” *Accounting Web*. (August 11, 2017).

“Shareholders may not see much benefit from repatriation,” *Accounting Today*. (August 8, 2017).

“Would a Territorial Tax System Help Investors?” *CFO* (August 1, 2017).

“Ending Federal Tax on U.S. Corp. Profits Abroad Likely to Have Little Effect,” *CPA Practice Advisor* (August 1, 2017).

HONORS AND AWARDS

Ballard and Seashore Dissertation Year Fellowship, University of Iowa (2013-2014)

Accounting Doctoral Scholars Program Scholarship (2009-2013)

PROFESSIONAL CERTIFICATIONS AND MEMBERSHIPS

Illinois Certified Public Accountant (inactive)

American Accounting Association

American Taxation Association

PROFESSIONAL EXPERIENCE

Tax Senior, Ernst & Young LLP, Chicago, IL (2006-2009)

Corporate Tax Specialist, Kingsway America, Inc., Elk Grove Village, IL (2006)

Tax Technician, KPMG, LLP, Des Moines, IA (2005)