

Rick C. Laux

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EDUCATION

Arizona State University
Doctor of Philosophy–Accounting (2009)

University of Wisconsin Milwaukee
Master of Science–Taxation (2001)
Bachelor of Business Administration–Accounting *Summa Cum Laude* (1999)

RESEARCH

Published Papers:

The Association between Deferred Tax Assets and Liabilities and Future Tax Payments
The Accounting Review, 2013, Volume 88(4): 1357–1383.

The Information Content of Tax Expense for Firms Reporting Losses, with D. Dhaliwal, S. Kaplan, and E. Weisbrod
Journal of Accounting Research, 2013, Volume 51(1): 135–164.

Do Firms Use Tax Reserves to Meet Analysts' Forecasts? Evidence from the Pre- and Post-FIN 48 Periods, with S. Gupta and D. Lynch
Contemporary Accounting Research, 2016, Volume 33(3): 1044–1047.

How do most low ETR firms avoid paying taxes?, with D. Christensen and D. Kenchington
Review of Accounting Studies, *forthcoming*.

Income Shifting and U.S. International Trade in Goods Statistics, with Z. Deng
Journal of Accounting and Public Policy, *forthcoming*.

Current Research:

Raising the Stakes: How Individual Taxes Affect Risk-Taking by Pass-Through Businesses, with D. Ferguson and T. Krupa

Under Review, *Journal of Financial Economics*

Accepted for presentation at 2021 University of North Carolina Tax Symposium and
2021 American Taxation Association Midyear Meeting

Assessing the Relation between Taxes and Stock Returns: The Critical Role of Choosing the Tax Variable, with Z. Gao and D. Givoly
Revising to submit

The Effect of Tax Certainty on Spin-off Gains: Evidence from Private Letter Rulings, with Z. Deng and D. Ferguson
Work-in-process

Stock Trades of Internal Revenue Service Employees, with D. Kenchington, D. Ferguson, and R. White
Work-in-process

Practitioner Publications:

Current Corporate Income Tax Developments: Midwest Region, with W. Alramahi, A. Baumann, and S. Pope.
Journal of State Taxation 2001, 19(3): 29–67

The Ernst & Young Tax Guide 2004, member of the editorial board, Hoboken, New Jersey: John Wiley & Sons.

PROFESSIONAL CERTIFICATION

Certified Public Accountant (Wisconsin)

PROFESSIONAL EXPERIENCE

Purdue University
Assistant Professor (2017 – Present)

The Pennsylvania State University
Assistant Professor (2010 – 2017)
PricewaterhouseCoopers LLP Teaching Fellow (2012 – 2017)

University of Illinois at Urbana–Champaign
Visiting Assistant Professor (2009 – 2010)

Arizona State University
Graduate Assistant (2004 – 2009)

Ernst & Young, LLP, Milwaukee, WI Office
Tax Consultant (2000 – 2004)

University of Wisconsin–Milwaukee
Adjunct Instructor (Spring 2004)
Research Assistant (Fall 1999)

Scribner Cohen & Company, Milwaukee, WI
Tax Accountant (1999 – 2000)

TEACHING EXPERIENCE

Purdue University
Introductory Tax Accounting (Undergraduate Level), Spring 2018 - Present
Average Rating: 4.8/5.0
Krannert Distinguished Teaching List: Spring 2018, 2019

Ernst & Young Visiting Professor Network
Tax Instructor for EY employee training, May 2015 – present

The Pennsylvania State University
Taxes & Business Planning (Graduate Level), Fall 2010 – Fall 2016
Average Rating: 6.7/7.0
2014 Lester A. Shonto Teaching Excellence Award

The Pennsylvania State University/Becker – CPA Review Course
Tax Sections, June 2011 & June 2012

AICPA National Tax Education Program, June 2010

University of Illinois at Urbana–Champaign
Tax Research (Graduate Level), Fall 2009
Principles of Taxation, Fall 2009 & Spring 2010
List of Teachers Ranked as Excellent by Their Students: Fall 2009 & Spring 2010

Arizona State University
Teaching Assistant, Taxes and Business Strategy (Graduate Level), Fall 2006
Introduction to Financial Accounting, Fall 2004 & Spring 2005

University of Wisconsin–Milwaukee
Corporate Income Taxation (Graduate Level), Spring 2004

INVITED PRESENTATIONS

University of North Carolina Tax Symposium (Scheduled), 2021 AAA–ATA Midyear Meeting (Scheduled), University of Notre Dame, University of Florida, Purdue University, University of Illinois – Chicago, Washington University in St. Louis, Penn State Accounting Research Conference, Arizona State University, University of Connecticut, Syracuse University, 2012 Midwest Summer Research Conference, 2011 AAA Annual Meeting, The Penn State University, University of Kansas, University of Illinois at Urbana-Champaign, University of Missouri, University of Notre Dame, Arizona State University, University of Illinois at Urbana–Champaign, University of Georgia, 2007 AAA Annual Meeting.

SELECTED HONORS AND AWARDS

Krannert Distinguished Teaching List, Spring 2018, 2019
2014 Lester A. Shonto Teaching Excellence Award, Department of Accounting, Penn State University
List of Teachers Ranked as Excellent by Their Students, University of Illinois at Urbana-Champaign, Fall 2009/Spring 2010
Arizona State University Graduate Fellowship, 2004-2008
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2008
Arizona State University Outstanding Doctoral Student Fellowship, 2006 and 2007
PAC-10 Accounting Doctoral Consortium Fellow, 2007
Jerry Leer Taxation Scholarship (University of Wisconsin-Milwaukee), 1999
Robert E. Meldman Taxation Scholarship (University of Wisconsin-Milwaukee), 1999
Leer/Tellier Accounting Scholarship (University of Wisconsin-Milwaukee), 1998-1999

CONFERENCE PARTICIPATION

AAA–ATA Midyear Meeting, Fort Worth, TX, 2020
Purdue University Theory Conference, 2018, 2019
2018 Midwest Summer Research Conference, Indiana University
AAA–ATA Midyear Meeting, Washington DC, 2019
University of Texas & University of Waterloo Tax Symposium, 2014, 2018, 2020
Penn State University Accounting Research Conference, 2010–2017
AAA–ATA Midyear Meeting, Orlando, FL 2016
2014 Colorado Summer Accounting Research Conference, Telluride, CO
AAA–ATA Midyear Meeting, San Antonio, TX 2014
Contemporary Accounting Research Conference, Kingston, Ontario, Canada 2013
2013 Midwest Summer Research Conference, University of Iowa
AAA–ATA Midyear Meeting, San Diego, CA, 2013
2012 Midwest Summer Research Conference, University of Minnesota
Washington University in St. Louis, Research Conference in Honor of Nick Dopuch, 2012
University of North Carolina Tax Symposium, 2010, 2011, 2012, 2015, 2020
University of Illinois Symposium on Tax Research, 2008, 2009, 2011, 2015
Contemporary Accounting Research Conference, Calgary, Alberta, Canada 2011
AAA Annual Meeting, Denver, CO, 2011
AAA–ATA Midyear Meeting, Washington DC, 2011
AAA Annual Meeting, San Francisco, CA 2010
AAA Annual Meeting, New York, NY, 2009
AAA Annual Meeting, Anaheim, CA, 2008
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City, CA, 2008
AAA–ATA Midyear Meeting and Doctoral Consortium, Memphis, TN, 2008
Review of Accounting Studies Conference, Tempe, AZ, 2007
AAA Annual Meeting, Chicago, IL 2007
PAC – 10 Plus Doctoral Consortium, Los Angeles, CA, 2007
University of Texas, Issues in Financial Reporting Conference, Austin, TX, 2007
AAA–ATA Midyear Meeting and Doctoral Consortium, San Antonio, TX, 2007
AAA–ATA Midyear Meeting and Doctoral Consortium, San Diego, CA, 2006

DOCTORAL DISSERTATION COMMITTEES (with initial appointment)

Duke Ferguson, Chair, 2020, Mississippi State University
Thomas Godwin, Member, 2019, Purdue University
Kevin Koharki, Member, 2014, Washington University in St. Louis
V. Luke Watson, Member, 2013, University of Florida

UNDERGRADUATE HONOR THESES COMMITTEES

Kevin Montminy, Chair, May 2016
Stefan Richter, Chair, May 2013
Justin Taylor, Chair, December 2012