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EDUCATION

The University of North Carolina – Chapel Hill Kenan-Flagler Business School
Ph.D., May 2004.

Indiana University – Bloomington
B.S., December 1992.

ACADEMIC EXPERIENCE

The Wharton School of the University of Pennsylvania
Associate Professor of Accounting, July 2011 to current.
Assistant Professor of Accounting, July 2003 to June 2011.

ACADEMIC PUBLICATIONS

Articles published in refereed journals

- [25] Insights from academic participation in the FAF's initial PIR: The PIR of FIN 48
Blouin, J., L. Robinson, Forthcoming at *Accounting Horizons*
- [14] Is U.S. Multinational Intra-Firm Dividend Policy Influenced by Reporting Incentives?
Blouin, J., L. Krull and L. Robinson, *The Accounting Review* (Vol. 87 2012): 1463-1491.
- [26] Taxation of Multination Corporations
Blouin, J., *Foundations and Trends in Accounting* (Vol. 6 2012).
- [11] The Incentives for Tax Planning
Armstrong, C., J. Blouin and D. Larcker, *Journal of Accounting and Economics* (Vol. 53 2012): 391-411.
- [1] Dividends, Share Repurchases, and Tax Clienteles: Evidence from the 2003 Reductions in Shareholder Taxes
Blouin, J., J. Raedy, and D. Shackelford, *The Accounting Review* (May 2011).

- [2] Have the Tax Benefits of Debt Been Overestimated?
Blouin, J., J. Core, and J. Guay, *Journal of Financial Economics* (November 2010): 195-213.
- [3] Pre-empting Disclosure? Firms' Decisions Prior to FIN No. 48
Blouin, J., C. Gleason, L. Mills, and S. Sikes, *The Accounting Review* (May 2010): 791-815.
- [4] Bringing It Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings Under the American Jobs Creation Act of 2004
Blouin, J., and L. Krull. *Journal of Accounting Research* (September 2009): 1027-1059.
Winner of the 2010 American Taxation Association Tax Manuscript Award
- [5] Capital Gains Taxes, Pricing Spreads, and Arbitrage: Evidence from Cross-Listed Firms in the U.S.
Blouin, J., L. Hail and M. Yetman, *The Accounting Review* (September 2009): 1321-1361.
- [6] What Can We Learn about Uncertain Tax Benefits from FIN 48?
Blouin, J., C. Gleason, L. Mills and S. Sikes, *National Tax Journal* (September 2007): 521-535.
- [7] An Analysis of Forced Auditor Change: The Case of Former Arthur Andersen Clients
Blouin, J., B. Grein and B. Rountree, *The Accounting Review* (May 2007): 621-650.
- [8] Does Acquisition by Non-U.S. Shareholders Cause U.S. Firms to Pay Less Tax?
Blouin, J., J. Collins and D. Shackelford, *The Journal of the American Taxation Association* (Spring 2005): 25-38.
- [9] Capital Gains Taxes and Equity Trading: Empirical Evidence
Blouin, J., J. Raedy and D. Shackelford, *Journal of Accounting Research* (September 2003): 611-651.
- [10] Equity Price Pressure from the 1998 Reduction in the Capital Gains Holding Period
Blouin, J., J. Raedy and D. Shackelford, *The Journal of the American Taxation Association* (Supplement 2002): 70-93.

Articles submitted to refereed journals

- [26] Corporate Governance, Incentives and Tax Avoidance?
Armstrong, C., J. Blouin, A. Jagolinzer and D. Larcker, Revise and Resubmit at the *Journal of Accounting and Economics*.

- [21] Does Tax Aggressiveness Reduce Financial Reporting Transparency?
Balakrishnan, K., J. Blouin and W. Guay, Under review at the *Journal of Accounting Research*

Invited Papers

- [12] Discussion of Do Debt Constraints Influence Firms' Sensitivity to a Temporary Tax Holiday on Repatriations by Susan Albring, Lillian Mills and Kaye Newberry
Blouin, J., *The Journal of the American Taxation Association* (Fall 2011).
- [13] Discussion of Dividend Tax Clienteles: Evidence from Tax Law Changes by William Moser and Andy Puckett.
Blouin, J., *The Journal of the American Taxation Association* (Spring 2009): 23-28.

RESEARCH IN PROGRESS

- [28] Understanding the Information Content of Book-Tax Differences
Blouin, J. and T. Blackburne
- [22] Tax-Sensitive Institutional Investors
Blouin, J., B. Bushee, S. Sikes
- [15] Coordination of Transfer Prices on Intra-Firm Trade
Blouin, J., L. Robinson and J. Seidman
- [17] The Economics of Restricted Stock and the Section 83(b) Election
Blouin, J., and M.E. Carter
- [19] Price Pressure from Dividend Reinvestment Activity: Evidence from Closed-End Funds
Blouin, J., and B. Cloyd
- [27] Investment, Tax Uncertainty, and Aggressive Tax Avoidance
Blouin, J., M. Devereux, and D. Shackelford
- [24] Thin Capitalization Rules and Multinational Firm Capital Structure
Blouin, J., H. Huizinga, L. Laeven, G. Nicodeme
- [23] The location, composition, and investment implications of permanently reinvested earnings
Blouin, J., L. Krull, L. Robinson
- [20] The Effect of the Domestic Manufacturing Deduction on Corporate Payout Behavior
Blouin, J., L. Krull, C. Schwab

[18] Tax Contingencies: Cushioning the Blow to Earnings?
Blouin, J., and I. Tuna

PROFESSIONAL SERVICE

Editorial Boards:

The Accounting Review, Editorial Board, 2005 to present
The Journal of the American Taxation Association, Editorial Board, 2005 to 2009

Committees:

Academic Liaison to the Financial Accounting Foundation's Post-Implementation Review Team, 2011 to 2013
Member of the New Faculty Consortium Committee, American Accounting Association, 2011 to 2014 (Chair for 2014)
Member of the Doctoral Consortium Committee, American Accounting Association, 2012 to 2013
Wharton Public Policy Initiative Advisory Board, 2013 to Current
Member of the Dissertation Award Committee, American Accounting Association, 2010 to 2011
Chair of the Doctoral Consortium Committee, American Tax Association, 2010
Trustee, American Taxation Association, 2007 to 2009
Member of the Publications Committee, American Taxation Association, 2007 to 2009

Ad hoc reviewer for:

American Accounting Association Annual and Mid-Year Meetings
Contemporary Accounting Research
Journal of Accounting, Auditing and Finance
Journal of Accounting & Economics
Journal of Accounting and Public Policy
Journal of Accounting Research
Journal of Corporate Finance
Journal of Empirical Finance
Journal of Finance
Journal of Public Economics
Management Science
National Tax Journal
Review of Accounting Studies

AWARDS AND HONORS

Penn Fellow 2014-2015
Clarence Nickman Term Assistant Professorship
Rodney L. White Center for Financial Research Grant 2010-2011
2010 MBA Teaching Commitment and Curricular Innovation Awards
2010 American Taxation Association Tax Manuscript Award
Golub Faculty Scholar, 2009-2010
Global Initiatives Fellowship, 2009-2010, 2010-2011, 2011-2012
International Tax Policy Forum Research Grant, 2009-2010, 2010-2011
Terker Research Fellowship, 2008-2009
Educational Foundation for Women in Accounting Doctoral Fellowship, 2002
AICPA Minority Doctoral Fellow, 1998-2002
KPMG Foundation Doctoral Scholarship, 1998-2002

INVITED CONFERENCE PRESENTATIONS

Corporate Governance, Incentives and Tax Avoidance?
Presented at the 2012 Rotman (Toronto) Accounting Research Conference

Investment, Tax Uncertainty, and Aggressive Tax Avoidance
Presented at the 2012 Oxford University Centre for Business Taxation Academic Symposium

Where in the World Are Permanently Reinvested Earnings?
Presented at the 2011 Fall International Tax Policy Forum Meeting
Presented at the 2012 London Business School Conference

Does Tax Aggressiveness Reduce Financial Reporting Transparency?
Presented at the 2011 Oxford University Centre for Business Taxation Summer Conference

Coordination of Transfer Prices on Intra-Firm Trade
Presented at the 2009 National Tax Association Meetings
Presented at the 2009 Fall International Tax Policy Forum Meeting
Presented at the 2011 European Accounting Association Annual Meeting
Presented at the 2011 Oxford University Centre for Business Taxation Academic Symposium

Have the Tax Benefits of Debt Been Overestimated?

Presented at the 2008 University of North Carolina Tax Symposium

Bringing It Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings Under the American Jobs Creation Act of 2004

Presented at the 2006 Utah Winter Accounting Conference

Presented at the 2006 University of North Carolina Tax Symposium

Presented at the 2006 National Tax Association Annual Meeting

Presented at the 2007 Fall Coalition for Analysis and Study of Territorial Taxation

Presented at the 2007 New York University Summer Symposium

Tax Contingencies: Cushioning the Blow to Earnings?

Presented at the 2007 National Bureau of Economic Research Conference on Accounting and Taxation

Capital Gains Taxes, Pricing Spreads, and Arbitrage: Evidence from Cross-Listed Firms in the U.S.

Presented at the 2005 European Finance Association Annual Meeting

The Economics of Restricted Stock and the Section 83(b) Election

Presented at the 2005 Management Accounting Conference

Presented at the 2005 *Journal of the American Taxation Association* Conference

Dividends, Share Repurchases, and Tax Clienteles: Evidence from the 2003 Reductions in Shareholder Taxes

Presented at the 2005 National Tax Association Annual Meeting

Equity Price Pressure from the 1998 Reduction in the Capital Gains Holding Period

Presented at the 2002 *Journal of the American Taxation Association* Conference

Capital Gains Taxes and Equity Trading: Empirical Evidence

Presented at the 2000 Joint Symposium of the 11th Annual Conference of Financial Economics and Accounting

Presented at the 2001 American Accounting Association Annual Meeting

INVITED SEMINAR PRESENTATIONS

Indiana University, Spring 2003

Stanford University, Spring 2003

University of Pennsylvania, Spring 2003

Columbia University, Spring 2003

University of Illinois, Spring 2003

Université of Laval, Fall 2004

Norwegian School of Economics and Business Administration, Fall 2005

Stockholm School of Economics, Fall 2005

University of Florida, Fall 2005
University of Iowa, Fall 2005
Massachusetts Institute of Technology, Fall 2005
Notre Dame, Fall 2005
Rice University, Spring 2006
Michigan State University, Spring 2006
University of Chicago, Spring 2006
University of Texas, Fall 2006
University of Rochester, Fall 2006
The College of William and Mary, Spring 2007
University of Arizona, Fall 2007
University of Michigan, Spring 2008
The Ohio State University, Spring 2008
Penn State University, Spring 2008
University of Utah, Fall 2008
Stanford University, Fall 2008
Temple University, Fall 2008
Yale University, Fall 2008
University of Oregon, Fall 2008
University of Missouri, Spring 2009
Duke University, Spring 2009
Boston College, Spring 2009
University of Washington, Spring 2009
Texas A&M University, Fall 2009
University of California at Davis, Fall 2009
Northwestern University, Spring 2010
Arizona State University, Spring 2010
Temple University, Fall 2010
University of Connecticut, Fall 2010
University of Colorado, Fall 2010
Columbia University, Fall 2010
New York University Law School, Spring 2011
London Business School, Spring 2011
George Washington University, Fall 2011
University of Muenster, Summer 2012
Goethe University, Summer 2012
ESADA/IESE, Summer 2012
Bureau of Economic Analysis, Fall 2012
University of Southern California, Fall 2012

INVITED CONFERENCE DISCUSSIONS

University of North Carolina – Chapel Hill Tax Consortium, Spring 2004
Journal of the American Taxation Association, Spring 2005
American Accounting Association Annual Meeting, Summer 2005

University of Illinois Bi-Annual Tax Research Symposium, Fall 2005
Journal of the American Taxation Association, Spring 2006
Journal of the American Taxation Association, Spring 2008
National Tax Association Annual Meeting, Fall 2008
American Accounting Association Annual Meeting, Summer 2009
University of Illinois Bi-Annual Tax Research Symposium, Fall 2009
University of North Carolina – Chapel Hill Tax Consortium, Spring 2010
Journal of the American Taxation Association Conference, Spring 2010
London Business School Accounting Conference, Spring 2010
PLI, Summer 2011
PhD Project Accounting Doctoral Conference, Summer 2011
American Accounting Association, Summer 2011

OTHER PROFESSIONAL EXPERIENCE

Arthur Andersen LLP

Tax Staff and Tax Manager, January 1993 to September 1998

Certified Public Accountant, New Mexico, since 1994

McDonnell-Douglas Corporation (now Boeing)

McAir and Corporate Financial Reporting Intern, August 1990 to December 1990, May 1991 to August 1991