

Morrow, Michaele L. (Associate Professor)

Refereed Journal Articles

Journal Article, Academic Journal

- Morrow, M. L., Stinson, S., Barnes, B., Buchheit, S. (in press). Do Consumer-Directed Tax Credits Effectively Encourage Green Investment? Experimental Evidence of Conditional Success. *Journal of the American Taxation Association*.
aaajournals.org/doi/10.2308/atax-51960?ai=1foh&ui=p69o&af=T
- Morrow, M. L., Franklin, M. (in press). Is a Current Year IRA Deduction the Best Long-Term Tax Strategy? *Advances in Accounting Education*.
- Morrow, M. L., Stinson, S., Doxey, M. (in press). Tax Incentives and Target Demographics: Are Tax Incentives Effective in the Healthcare Market? *Behavioral Research in Accounting*. aaajournals.org/doi/10.2308/bria-51929?ai=1982&ui=p69o&af=T
- Morrow, M. L., Stinson, S. (2016). Mr. and Mrs. Smith: A Student Introduction to Federal Tax Compliance and Documentation. *Issues in Accounting Education*, 31(1), 119-132.
aaajournals.org/toc/iace/0/0
- Morrow, M. L., Rupert, T. J. (2015). The Effect of Federal-State Conformity on Taxpayer Decisions. *Advances in Taxation*, 22, 37-73.
- Morrow, M. L., Ricketts, R. C. (2014). Financial Reporting Versus Tax Incentives and Repatriation under the 2004 Tax Holiday. *Journal of the American Taxation Association*, 36(1), 63-87.
- Morrow, M. L., Tunnell, L., Ricketts, R. (2012). Broad-Based versus Targeted Corporate Tax Reduction: Which one Wins the Budget Battle? *Tax Notes*, 136(2), 181-188.
- Morrow, M. L., Charlie, B.-A. (2011). Keep Your Taxpayers Close and Your Deficits Lower: The Effects of Affiliation on Taxpayer Relocation Decisions. *Journal of Finance and Accountancy*, 8, 125-139.
- Morrow, M. L., Ricketts, R. C. (2010). State Conformity with Federal Tax Changes. *Journal of the American Taxation Association*, 32(2), 27-51.
- Lightner, T., Morrow, M. L., Ricketts, R., Riley, M. (2008). Investor Response to a Reduction in the Dividend Tax Rate: Evidence from the Jobs & Growth Tax Relief Reconciliation Act of 2003. *Journal of the American Taxation Association*, 30(2), 27.

Journal Article, Professional Journal

- Morrow, M. L., Furner, Z., Moore, R. (in press). U.S. MNCs put up a Fight on Additional Disclosure. *Journal of Corporate Taxation*, 28(11), 30-37.
- Morrow, M. L., Franklin, M. (2016). Quit When You're Ahead: Retirement Decisions for Maximizing Social Security and Medicare. *Practical Tax Strategies*.
- Morrow, M. L., Gagnon, T. A., Franklin, M. (2015). Tax Considerations for Marriage: I Do...Or Not. *Tax Notes*, 149(8), 1059-1065.

- Morrow, M. L., Franklin, M. (2017). Where Should I Die? State and Federal Estate Tax Considerations. *Tax Notes*, 156(5), 609-616.
- Morrow, M. L., Furner, Z., Moore, R. (2017). The End of Deferral as We Know It? U.S. Multinationals Hope Not. *Tax Notes*, 155(2), 231-239.
- Morrow, M. L., Franklin, M. (2017). Changes to the 2017 CPA Exam: An Opportunity to Further Students' Professional Success. *The Tax Adviser*.
- Morrow, M. L., Franklin, M., Gagnon, T. (2016). To Invert or Remain a U.S. Multinational: The Consequences are the Question. *Journal of International Taxation*.
- Morrow, M. L., Franklin, M. (2015). Anticipating Future Legislation: Alternatives to the IRA. *NATP TaxPro Journal*(Summer 2015), 37-40.
- Morrow, M. L., Gagnon, T. A., Franklin, M. (2015). Potential Pitfalls of IRAs: What You Don't Know Can Hurt Your Clients. *Tax Notes*, 147(3), 321-326.
- Morrow, M. L., Rupert, T. J., Zullo, R. (2013). Analysis of Rev Proc 2013-13: Safe Harbor Option for the Home Office Deduction. *The Tax Adviser*, August 2013, 522-529.
- Morrow, M. L., Ricketts, R. C. (2011). Tax and Accounting Consequences of Stock Option Plans for Employees of Foreign Subsidiaries. *Journal of International Taxation*, 22(8), 44 - 51, 64.

Non-Refereed Journal Articles

Journal Article, Academic Journal

- Morrow, M. L., Franklin, M. (2016). A Change Will Do You Good: Advice for Students and Faculty on the New CPA Exam. *Accounting Instructors Report*(Winter 2016).

Journal Article, Professional Journal

- Morrow, M. L., Franklin, M., Gagnon, T. (2016). DOL Revised Fiduciary Rule: What does the CPA Need to Know? *SumNews*.

Presentations

- Riley, Tracey J. (Author Only), Morrow, Michael L (Presenter & Author), Behavioral Tax Symposium, "Individualism or Collectivism: Which One Leads to Better Tax Compliance?," American Accounting Association, Washington, DC. (June 8, 2018).
- Morrow, Michael L (Presenter & Author), Franklin, Mitchell (Author Only), American Taxation Association Teaching and Curriculum Conference, "Teaching Tax Research by Bad Example: A Twist on the Class Tax Research Case," American Taxation Association, New Orleans, LA. (February 15, 2018).
- Morrow, Michael L, Franklin, Mitchell, Northeast Region Meeting, "Budgeting for Now and Saving for the Future: Which Job is the Best Choice?," American Accounting Association, Providence, RI. (October 2017).
- Morrow, Michael L (Author Only), West, Ashley (Presenter & Author), Behavioral Tax Symposium, "Reducing Sugary Beverage Consumption: What is the Best Tax Approach?," George Mason University, Fairfax, VA. (June 2017).

- Morrow, Michaele L (Author Only), Franklin, Mitchell (Presenter & Author), American Taxation Association Teaching and Curriculum Conference, "An Examination of the IRA and Tax Strategy: Is the Current Year Deduction the Best Long-Term Outcome?," American Taxation Association, Phoenix, AZ. (February 16, 2017).
- Morrow, Michaele L, Franklin, Mitchell, Northeast Region Meeting, "A Change Will Do You Good: Advice for Students and Faculty on the New CPA Exam," American Accounting Association, Quincy, MA. (September 2016).
- Morrow, Michaele L, Stinson, Shane (Presenter & Author), Barnes, Beau (Author Only), Buchheit, Steve (Author Only), Journal of the American Taxation Association Conference, "Do Consumer-Directed Tax Credits Effectively Encourage Green Investment? Experimental Evidence of Conditional Success," American Taxation Association, Orlando, FL. (February 26, 2016).
- Morrow, Michaele L, Accounting Behavior and Organizations, "Tax Incentives and Target Demographics: Are Tax Incentives Effective in the Healthcare Market?," American Accounting Association, Nashville, TN. (October 10, 2015).
- Morrow, Michaele L (Author Only), Stinson, Shane (Presenter & Author), Barnes, Beau (Author Only), Buchheit, Steve (Author Only), Accounting Behavior and Organizations, "Do Consumer-Directed Tax Credits Effectively Encourage Green Investment? Experimental Evidence of Conditional Success," American Accounting Association, Nashville, TN. (October 9, 2015).
- Morrow, Michaele L (Author Only), Barnes, Beau (Presenter & Author), AAA Annual Meeting, "Energy-efficient Tax Credits: Experimental Evidence on the Relative Power of Tax Incentives," American Accounting Association, Anaheim, CA. (August 7, 2013).
- Morrow, Michaele L (Author Only), Stinson, Shane (Presenter & Author), Behavioral Tax Symposium, "A Carrot or a Stick? Experimental Evidence on the Relative Effectiveness of Health Insurance Tax Incentives," 1980, Fairfax, VA. (June 2013).
- (Author Only), Stinson, Shane (Presenter & Author), National Tax Association Conference, "Energy-efficient Tax Credits: Experimental Evidence on the Relative Power of Tax Incentives," NTA, Providence, RI. (November 2012).
- (Author Only), Stinson, Shane (Presenter & Author), Behavioral Tax Symposium, "Energy-efficient Tax Credits: Experimental Evidence on the Relative Power of Tax Incentives," George Mason University, Fairfax, VA. (June 2012).
- (Presenter Only), Ricketts, Robert C (Author Only), Tunnell, Larry (Author Only), National Tax Association 104th Annual Conference on Taxation, "Effective Corporate Tax Reform: Reducing the Corporate Tax Burden by Increasing the Section 199 Deduction," National Tax Association, New Orleans, LA. (November 17, 2011).
- (Author Only), Stinson, Shane (Presenter & Author), Behavioral Tax Symposium, "Energy-efficient Tax Credits: Experimental Evidence on the Relative Power of Tax Incentives," George Mason University, Fairfax, VA. (June 2011).
- (Presenter & Author), Rupert, Timothy (Presenter & Author), Northeast Region Meeting of AAA, "The Effect of Federal State Conformity on Taxpayer Decisions," American Accounting Association, Burlington, VT. (October 2010).
- (Presenter & Author), Bame-Aldred, Charles (Author Only), Northeast Region AAA, "The Influence of Institutional Affiliation on Taxpayers: Does Affiliation Strength Influence

Location Decisions?," American Accounting Association, Burlington, VT. (October 15, 2010).

(Presenter & Author), Rupert, Timothy (Presenter & Author), Behavioral Tax Symposium, "The Effect of Federal State Conformity on Taxpayer Decisions," George Mason University, Fairfax, VA. (June 11, 2010).

(Presenter & Author), Ricketts, Robert (Author Only), Northeast Regional AAA, "Why Do States Choose Not to Follow Federal Tax Legislation and Does it Matter?," American Accounting Association, Newport, RI. (November 7, 2008).

Journal of the American Taxation Association Conference, "Investor Response to a Reduction in the Dividend Tax Rate: Evidence from the Jobs & Growth Tax Relief Reconciliation Act of 2003," American Taxation Association, San Antonio, TX. (February 2007).