

ANN BOYD WATTS, CPA

Doctoral Student, Department of Accounting and Information Management
University of Tennessee in Knoxville
720A Stokely Management Center, Knoxville, TN 37996-0560
Phone: (865) 974-5592, E-mail: awatts2@utk.edu

INTERESTS

Research: Tax
Teaching: Tax and Financial Accounting

EDUCATION

Ph.D. – Accounting, University of Tennessee, Knoxville, Expected May 2010
M.Acc. – Taxation, University of Tennessee, Knoxville, August 2001
B.S.B.A., *summa cum laude, in cursu honorum* – Accounting, Tennessee Technological University, May 2000
B.S.B.A., *summa cum laude, in cursu honorum* – Finance, Tennessee Technological University, May 2000

PROFESSIONAL EXPERIENCE

Policy Research Intern, Multistate Tax Commission, Fall 2008
Graduate Research Assistant, University of Tennessee, Center for Business and Economic Research, 2007-Present
Graduate Teaching Assistant, University of Tennessee, 2006-2007
Tax Minimization Manager, Ernst & Young LLP, 2005-2006
Tax Minimization Senior, Ernst & Young LLP, 2003-2005
Tax Minimization Staff, Ernst & Young LLP, 2002-2003
Adjunct Faculty Member, Tennessee Technological University, Fall 2002
Tax Staff Accountant, Arthur Andersen LLP, 2001-2002
Graduate Assistant, University of Tennessee, 2000-2001
Scholarship Assistant, Tennessee Technological University, Financial Aid Office, 1996-2000
Marketing Sales Assistant, J.C. Bradford & Co., 1998-1999

CBER PUBLICATIONS AND CONTRACT REPORTS

“Study of Combined Reporting of Business Earnings Taxes,” with William F. Fox, LeAnn Luna, and Rebekah D. McCarty. Prepared for the Tennessee Comptroller of the Treasury: Center for Business and Economic Research, The University of Tennessee, in Progress.

“Economic and Sales Tax Revenue Effects of Volkswagen’s Location of its Automobile Assembly Plant in Chattanooga, Tennessee,” with William F. Fox and Matthew N. Murray. Prepared for the Tennessee Department of Economic and Community Development and the Tennessee Department of Revenue: Center for Business and Economic Research, The University of Tennessee, in Progress.

“Selected Fiscal Issues in the BEP 2.0,” with William F. Fox, Zachary Richards, and Katherine Harper. Prepared for the Governor’s Office of State and Planning Policy: Center for Business and Economic Research, The University of Tennessee, in Progress.

“Tennessee Revenue Tracking and Forecasting,” with William F. Fox. Short report prepared monthly for the Tennessee Department of Revenue, August 2007 - present.

RESEARCH ACTIVITIES

Published Refereed Articles

“The Evolution of Estate Taxation in the United States” (with Daniel P. Murphy), *Advances in Taxation* 14 (2002): 185-208.

Published Non-Refereed Articles

“Federal Tax Legislative Changes and State Conformity” (with LeAnn Luna), *Proceedings of the 100th Annual Conference on Taxation*, National Tax Association, Forthcoming.

“Federal Tax Legislative Changes and State Conformity” (with LeAnn Luna), *State Tax Notes* 47 No. 8 (February 25, 2008): 619-24.

“Impact of the Manufacturing Deduction on the Effective Tax Rate,” *CCH Executive’s Tax & Management Report* (July, 2007): 5-7.

Working Papers

“Domestic Manufacturing Deduction: Does Conformity Increase Employment Growth?” in data analysis phase and preliminary results.

“State Conformity: Factors that Influence States’ Decisions to Decouple from U.S. Federal Tax Provisions” (with LeAnn Luna), in data analysis phase and preliminary results.

PRESENTATIONS AND CONFERENCE PARTICIPATION

National Tax Association Special Conference - Attaining Fiscal Sustainability: State & Local Perspectives and the Federal Outlook, Washington, DC, 2008.

“State Conformity: Factors that Influence States’ Decisions to Decouple from U.S. Federal Tax Provisions,” The University of Tennessee Economics Research Workshop, April 2008.

American Taxation Association Mid-Year Meeting, JATA Conference, and Doctoral Consortium, Memphis, Tennessee, 2008.

“State Conformity: Factors that Influence States’ Decisions to Decouple from U.S. Federal Tax Provisions” National Tax Association Annual Conference of Taxation, Columbus, Ohio, 2007.

Future State Business Tax Reforms: Perspectives from the Business, Government and Academic Communities, Chicago, Illinois, 2007.

American Taxation Association Mid-Year Meeting, JATA Conference, and Doctoral Consortium, San Antonio, Texas, 2007.

COURSES TAUGHT

Consolidated Returns 1, Ernst & Young LLP, EY Tax University, July 2007
Foundations of Accounting, University of Tennessee, Fall 2006 and Spring 2007
Principles of Managerial Finance, Tennessee Technological University, Fall 2002

PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS

Certified Public Accountant, 2003, Tennessee
American Accounting Association
American Taxation Association
National Tax Association
American Institute of Certified Public Accountants
Tennessee Society of Certified Public Accountants
Beta Alpha Psi
Beta Gamma Sigma
Phi Kappa Phi

HONORS AND AWARDS

University of Tennessee Market Place Award, 2001
W. A. Howard Award for Perfect 4.00 Average in Undergraduate, 2000
TSCPA Paul L. Royston Scholarship - Top Accounting Student in Tennessee, 1999
Tennessee Technological University's Honor Program, 1996-2000