

# ROY CLEMONS, Ph.D., CPA

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## EMPLOYMENT

2018 – Present	New Mexico State University, Associate Professor
2015 – 2018	New Mexico State University, Assistant Professor
2008 – 2015	Florida Atlantic University, Assistant Professor
2004 – 2008	Texas A&M University, Research Assistant
2002 – 2004	George Mason University, Adjunct Professor
2002 – 2004	Burdette Smith Group, Fairfax, VA, Certified Public Accountant
2000 – 2002	Thomas Havey LLP, Washington, DC, Certified Public Accountant

## EDUCATION

Ph.D. – Accounting, Texas A&M University  
M.S. – Professional Accountancy, West Virginia University  
M.S. – Resource Economics, West Virginia University  
B.S. – Economics, West Virginia University

## CERTIFICATION

Certified Public Accountant (CPA)

## AWARDS

Outstanding Graduate Teaching Award, 2023, New Mexico State University  
Lionel Haight Endowed Chair of Accounting, 2023-2025, New Mexico State University  
Lionel Haight Endowed Chair of Accounting, 2020-2022, New Mexico State University  
Stan Fulton Research Award, 2016, New Mexico State University, College of Business  
Professor of the Year, 2010, Florida Atlantic University, School of Accounting

## PUBLICATIONS

View my research on my SSRN Author page: <http://ssrn.com/author=634213>

1. “Using the Linear Cash Taxes Paid Model in Accounting Research: Developing a Tax Model that Permits the Inclusion of Loss-Years” (with Yan Zhang) – *Journal of Accounting and Finance* (2022)
2. “Estimating Tax Avoidance Correctly: The Importance of Including Loss Years” (with Noel Brock and Adam Nowak) – *The Practical Tax Lawyer* (2020)
3. “Estimating Corporate Tax Avoidance with Accounting Data” (with Noel Brock and Adam Nowak) – *Tax Notes* (2019)
4. “Estimating Corporate Tax Avoidance with Accounting-Based Measures” (with Noel Brock and Adam Nowak) – *Tax Notes* (2018)
5. “The Tax Policy Debate: Increasing the Policy Impact of Academic Tax Accounting Research” (with Terry Shevlin) *Journal of the American Taxation Association (JATA)* (2016)

6. “Policymaker Scrutiny and Its Association with Tax Law Compliance under the American Jobs Creation Act” (with Jian Cao, Yunhao Chen and Michael Kinney) *Journal of the American Taxation Association (JATA)* (2014)
7. “U.S. Corporate Tax Reform and Financial Reporting Incentives” (with Kirsten Cook and Michael Kinney) *Tax Notes* (2013)
8. “U.S. Corporate Tax Reform: Why Is a Worldwide Tax System Absent from the Debate?” (with Michael Kinney) *Tax Notes International* (2013)
9. “Choice of Entity Issues: Single-Member LLCs vs. ‘Regular’ Sole Proprietorships” (with Dennis Lassila) *Journal of Taxation* (2012)
10. “Estate Stock Redemptions: Proactive Steps to Achieve Sales Treatment” (with Cheryl Arflin and Dennis Lassila) *Practical Tax Strategies* (2012)
11. “The Lock-out Effect of the U.S. Worldwide Tax System: An Evaluation of the Repatriation Tax Holiday” (with Michael Kinney) *Tax Notes International* (2011)
12. “Lobbying Efforts for the Repatriations Tax Holiday and the Future of U.S. International Tax Policy” (Sole-authored) *Tax Notes International* (2011)
13. “Do External Sources Generate Greater Investor Awareness that can affect a Firm’s Value and Cost of Capital?” (Sole-authored) *Review of Accounting & Finance* (2010)
14. “Every Cloud has a Silver Lining: The Current Depressed Economy Offers an Ideal Time to Convert to the Roth IRA for Estate Planning Purposes” (Sole-authored) *Journal of Practical Estate Planning* (2009)
15. “U.S. International Tax Policy: Is Significant Reform on the Way?” (Sole-authored) *Tax Notes* (2009)
  - U.S. Congressional citation:
    - SENATE FINANCE COMMITTEE (Sept. 8, 2011): *Hearing on Tax Reform Options*
16. “An Analysis of the Tax Holiday for Repatriation under the Jobs Act” (with Michael Kinney). *Tax Notes* (2008)
  - Presented at the *National Tax Association Annual Conference*, 2007
  - Notable U.S. Congressional and popular press citations:
    - CONGRESSIONAL RECORD – SENATE (February 3, 2009). The provision for a second repatriation tax holiday was defeated on the Senate floor. This paper was cited in the Congressional record and provided support for the legislators’ determination that the first repatriation tax holiday did not achieve its intended objectives.
    - SENATE PERMANENT SUBCOMMITTEE ON INVESTIGATIONS (October 11,

- 2011): *Repatriating Offshore Funds: 2004 Tax Windfall for Select Multinationals*. This paper was cited throughout the report that examined firms that repatriated under the Act.
- *CBS NEWS* (September 21, 2019) by Rachel Layne “Companies aren’t rushing to bring home overseas cash”
  - *The New York Times* (June 24, 2008) by Lynnley Browning: “A One-Time Tax Break Saved 843 U.S. Corporations \$265 Billion”

17. “Effects of the American Jobs Creation Act of 2004 on the U.S. Energy Industry” (with Michael Kinney) *Oil, Gas and Energy Quarterly* (2008)

## **WORK IN PROGRESS**

- “Bipartisan U.S. Corporate Tax Reform: A framework for achieving a 15 percent tax rate while complying with the OECD global minimum tax rules of Pillar 2”
- “How to Increase the Societal Impact of Academic Accounting Research: Simplicity on the Backside of Complexity”
- “Zero Corporate Tax: What Does it Mean?” (with Yan Zhang, NMSU colleague)
- “Increasing the Dialogue between Researchers and Practitioners: Discussing an Alternative Tax Measure to Capture Tax Avoidance”
- “Effectively Presenting the Results of Academic Research: A Post Research Follow-up to The Kinney Three Paragraphs (and more) for Accounting Ph.D. Students (2018)”

## **INVITED PRESENTATIONS**

National Tax Association Annual Conference (2017, 2011, 2009, & 2007)  
 American Accounting Assoc. Annual Conference (2009)

## **TEACHING EXPERIENCE**

Principals of Accounting I & II  
 Federal Taxation I & II  
 Federal Tax Research

## **SERVICE**

Director, Master of Accountancy Program, New Mexico State University  
 (2018-present)

- Mentor Master of Accountancy graduate students
- Mentor undergraduate students of the Master of Accountancy Accelerated Program

Chair, Faculty Search Committee, New Mexico State University (2022-23)

Chair, Faculty Search Committee, New Mexico State University (2018-19)

Chair, American Taxation Association (ATA) Tax Policy Committee  
 (2016-17)

American Taxation Association (ATA) Concerns of New Faculty  
 Committee (2013-14)

American Taxation Association (ATA) Research Resources and  
 Methodologies Committee (2012-13)

American Taxation Association (ATA) International Tax Policy  
Committee (2009-10)  
National Tax Association (NTA) Organizer/Moderator/Presenter,  
International Tax Policy session, Annual Meeting, Denver, CO (2008)  
Dissertation Committee: Luyen Nguyen  
Dissertation Committee: Adam Greiner  
Dissertation Committee: Ivy Huang  
Ad-hoc Reviewer: *Journal of the American Taxation Association (JATA)*,  
*National Tax Journal (NTJ)*, *British Accounting Review*, *International  
Journal of Accounting*.  
Organizer/Moderator: AAA Annual Meeting, the ATA Mid-Year Meeting,  
and the National Tax Association (NTA) Annual Meeting.

#### **CONFERENCE ATTENDANCE AND PARTICIPATION**

National Tax Association Spring Symposium, Washington DC, 2019  
PwC Accounting and Tax Symposium, New York, NY, 2016  
American Accounting Association Annual Meeting, 2009 – 2018, 2022  
American Taxation Association Midyear Meeting, 2008 – 2014, 2016 –  
2018, 2020  
National Tax Association Annual Meeting, 2007 – 2014, 2017  
American Accounting Association New Faculty Consortium, 2009  
University of Arizona, Spring Symposium, 2022