Hannah Smith Antinozzi, PhD CPA

Crews School of Accountancy hsmith3@memphis.edu Fogelman College of Business and Economics University of Memphis Memphis, TN 38152

EDUCATION AND PROFESSIONAL CERTIFICATIONS

The University of Tennessee, Ph.D. Accounting	2017
The University of Tennessee, Master of Accountancy, Taxation	2011
The University of Georgia, Bachelor of Business Administration, Accounting	2009

Certified Public Accountant, State of Georgia (Active)

ACADEMIC EXPERIENCE

The University of Memphis

Assistant Professor 2020-current

San Diego State University

Assistant Professor 2017-2020

The University of Tennessee, Knoxville

Doctoral Research Assistant for James Chyz 2013-2017

The University of Tennessee's Center for Business and Economic Research

Graduate Research Assistant for LeAnn Luna 2010 - 2011

ACCOUNTING AND PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers LLP - Atlanta, GA

2011 - 2013Tax Associate

PUBLISHED PAPERS

Antinozzi, Hannah Smith and Lauren A. Cooper, 2025. "Is ChatGPT an Accurate Source of Information for Uninformed Taxpayers?" Journal of Emerging Technologies in Accounting. Forthcoming

Antinozzi, Hannah Smith, Lidong Cui, and Philip Kunz. 2025. "The Influence of Fraud on Bond Yield in the New Information Age: Evidence from Municipal Bond Issuances." Advances in Taxation. Forthcoming

Antinozzi, Hannah Smith. 2025. "The Taxation of Virtual Currency and Does Recent Guidance Do Enough." The ATA Journal of Legal Tax Research. Forthcoming

Antinozzi, Hannah Smith, Kate Sorensen, and Kathy Tuberville. "Attracting non-traditional students to accounting." Journal of Accountancy. Forthcoming

Antinozzi, Hannah Smith, and Danielle O. Stanley. 2024 "IRS Audit Detection Risk and Firm Tax Behavior: Can Tax Fraud be Deterred by Increasing IRS Budgets?" Journal of Forensic Accounting Research. 9(1): 194-212.

DiGabriele, James A., Hannah Smith Antinozzi, Charles Russo, and Philip W. Kunz. 2024 "Taxation and Forensic Accounting: Informing Research and Practice." Journal of Forensic Accounting Research. 9(1): 213-233.

Chyz, James A., LeAnn Luna, and **Hannah E. Smith**. "Implicit Taxes of US Domestic and Multinational Firms during the Past Quarter Century." The Journal of the American Taxation Association 43.2 (2021): 37-61.

Smith, Hannah. "Implicit Taxes in Imperfect Markets." Advances in Taxation. Emerald Publishing Limited, 2021.

Anderson, John, and **Hannah Smith**. 2019. "An Analysis of Alternative Work Arrangements to Address the Gender Gap in Public Accounting." Journal of Business and Accounting 12.1: 87-104.

WORKS IN PROCESS

"Diversity in Decision-making: How Board Composition Shapes Tax Risk and Effectiveness" with Philip Kunz and Nirmalee Raddatz. Preparing to submit to The Journal of the American Taxation Association.

"Decoding Unrecognized Tax Benefits: An Analysis of Critical Audit Matter Reports" with Philip Kunz and Stevanie Neuman. Preparing to submit to A+ level journal. Presented at 2024 AAA Annual meeting, 2024 Missouri Research Conference, and 2025 American Taxation Association Meeting.

"Can Blockchain Prevent Fraud or Are the Promises Exaggerated?" with Kate Sorensen and James DiGabriele. Preparing to submit to Journal of Forensic Accounting Research.

CONFERENCES AND PRESENTATIONS

- 2025 Tennessee Alumni Research Symposium (planned)
- 2025 ATA Mid-Year Meeting (planned)
- 2024 AAA Annual Meeting Presenter
- 2022 AAA Annual Meeting Discussant
- 2022 Tennessee Alumni Research Symposium Presenter
- 2022 International Conference of the JIAR
- 2021 International Conference of the JIAR Discussant
- 2021 Tennessee Alumni Research Symposium
- 2020 PwC's Accounting & Tax Symposium (invited)
- 2020 ATA Mid-Year Meeting
- 2019 AAA Annual Meeting Discussant
- 2019 Tennessee Alumni Research Symposium
- 2019 ATA Mid-Year Meeting
- 2018 AAA Annual Meeting
- 2018 PwC's Accounting & Tax Symposium (invited)
- 2018 Tennessee Alumni Research Symposium
- 2018 ATA Mid-Year Meeting Presenter
- 2018 AAA New Faculty Consortium
- 2017 AAA Annual Meeting Discussant
- 2016 AAA Annual Meeting
- 2016 UNC Tax Symposium (invited)
- 2016 ATA Mid-Year Meeting
- 2016 KPMG/ATA Tax Doctoral Consortium
- 2016 Southeast AAA Regional Meeting
- 2015 University of Illinois Tax Symposium (invited)

[&]quot;Implicit Taxes around TCJA." With Lidong Cui.

2015	University of Illinois Tax Doctoral Consortium – Presenter (invited)
2015	ATA Mid-Year Meeting
2015	KPMG/ATA Tax Doctoral Consortium
2014	ATA Mid-Year Meeting
2014	KPMG/ATA Tax Doctoral Consortium
2014	Conference on Competition and Subnational Governments
2014	IPT Annual Conference (invited)

GRANTS

2023 PwC INQuires \$10,000

SCHOLARSHIPS AND AWARDS

Honors Contract Advisor to Christopher Shipstead and William Parr, Spring 2023
Summer Undergraduate Research Program Recipient – Advisor to Hollie Johnson, 2019
Chancellor's Scholar Award, The University of Tennessee, 2013-2017
Summer Research Grant, The University of Tennessee, 2014
Graduate Research Assistant, Master of Accountancy, The University of Tennessee, 2010-2011

TEACHING

The University of Memphis

Fall 2024	ACCT 7521, Taxation of Business Entities, (Graduate)
	ACCT 4521/6521, Individual Tax Compliance/Planning, (Undergraduate and Graduate)
Fall 2023	ACCT 7521, Taxation of Business Entities, (Graduate)
Spring 2023	ACCT4521/6521, Individual Tax Compliance/Planning, (Undergraduate and Graduate), 2 sections
	ACCT7521, Taxation of Business Entities, (Graduate)
Fall 2022	ACCT4521/6521, Individual Tax Compliance/Planning, (Undergraduate and Graduate)
	ACCT7521, Taxation of Business Entities, (Graduate)
Summer 2022	ACCT3510, Federal Income Tax I, (Undergraduate)
Spring 2022	ACCT3000, Career Development for Accounting, (Undergraduate)
	ACCT7521, Taxation of Business Entities, (Graduate)
Fall 2021	ACCT3000, Career Development for Accounting, (Undergraduate)
	ACCT7521, Taxation of Business Entities, (Graduate)
Spring 2021	ACCT3510, Federal Income Tax I, (Undergraduate)
	ACCT2010, Financial Accounting, (Undergraduate)
Fall 2020	ACCT3510, Federal Income Tax I, (Undergraduate)

San Diego State University

Spring 2020	ACC 332, Taxation of Business Entities, (Undergraduate)
Fall 2019	ACC 332, Taxation of Business Entities, (Undergraduate)
Spring 2019	ACC 332, Taxation of Business Entities, (Undergraduate)
Fall 2018	ACC 332, Taxation of Business Entities, (Undergraduate)
Spring 2018	ACC 332, Taxation of Business Entities, (Undergraduate)
Fall 2017	ACC 332, Taxation of Business Entities, (Undergraduate)

The University of Tennessee

Summer 2017 ACC 431, Individual Taxation, (Undergraduate)
Summer 2016 ACC 431, Individual Taxation, (Undergraduate)

Fall 2015 ACC 311, Intermediate Financial Accounting II, (Undergraduate)

SERVICE

2015

External Service

Academy Service:

2024	Journal of the American Taxation Association Ad Hoc Reviewer
2024	Accounting and the Public Interest Ad Hoc Reviewer
2024	AAA Annual Meeting Reviewer
2024	Journal of Accounting and Public Policy Ad Hoc Reviewer
2023	Journal of Accounting and Public Policy Ad Hoc Reviewer
2022	Journal of Accounting and Public Policy Ad Hoc Reviewer
2022	Managerial Auditing Journal Ad Hoc Reviewer
2023	AAA Annual Meeting Reviewer
2023	Journal of Forensic Accounting Research Ad Hoc Reviewer
2022	AAA Annual Meeting Reviewer
2019	AAA Annual Meeting Reviewer
2019	ATA Mid-Year Meeting Reviewer
2017	AAA Annual Meeting Reviewer
2016	Southeast AAA Regional Meeting Reviewer

Journal of Forensic Accounting Research, Associate Editor, 2023 to present Journal of Forensic Accounting Research, Guest Editor for Special Tax Edition, 2021 to present

ATA/Deloitte Teaching Innovation Committee – 2024-2025 JATA Conference Committee – 2019

Virginia Area Tax Reading Group – 2022 to present

AAA Annual Meeting Reviewer

Professional Service:

Advisor to Surgent CPA Review Regulation and Tax Compliance and Planning Sections -2022 to present

University Service:

University of Memphis – University and College Level

- Faculty Review Committee, 2025
- Continuous Improvement Committee, 2024-2026

- Freshman Day Fair School of Accounting Representative 2022
- Donor Youtube video on the Tax Benefits of Planned Giving to the University, Fall 2021, 2020

University of Memphis – Departmental

- Assistant Professor Search Committee, Fall 2024, Fall 2021
- Journal List Committee, Fall 2024, Fall 2021
- Undergraduate and Graduate Curriculum Committee, 2022 2023
- Helped Create Tax Graduate Certificate Program (2020-2021)
- Crews School of Accountancy Director Search Committee, 2021 2023
- PhD Committee, Fall 2020 current
- Technology Usage in Accounting Courses Committee, Fall 2020 Spring 2021
- Honors Projects (Christopher Shipstead and William Parr) Spring 2023

University of Memphis - PhD Program

- Dissertation Committee Darsheika Williams, Expected Graduation 2025, placement Missouri State University
- Dissertation Committee Sohee Kim, Graduation 2024, placement Missouri State University
- Dissertation Committee Kehinde Ogunade, Graduation 2024, placement Middle Tennessee State University
- Oral Comps Committee (Hamad Alameri) Fall 2024
- Oral Comps Committee (Darsheika Williams, Sohee Kim) Fall 2023
- Oral Comps Committee (Kehinde "Kenny" Ogunade, Lidong Cui, Chih-Jen "Eddie" Hsiao) Spring 2023

San Diego State University – Departmental

- Accounting Workshop Coordinator, 2019-2020
- Undergraduate Curriculum Committee, 2019-2020
- Scholarship Committee, 2017-2019
- Recruiting Committee, 2018-2019

San Diego State - College Level

- SDSU Women in Business Academia, member, 2019-2020