

AMERICAN TAXATION ASSOCIATION

The Tax Section of the American Accounting Association

Next Year's Meeting is the
2010 American Taxation Association
(ATA)
Mid-Year Meeting & JATA Conference

The Westin Tabor Center
1672 Lawrence Street
Denver, Colorado 80202

February 19 & 20, 2010



Please forward your 2010 meeting
ideas/recommendations to:

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2009
Mid-Year Meeting
and
JATA Conference



February 20 - 21, 2009

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Shelley Rhoades, ATA President
Richard Sansing, Dartmouth College
Gillian Spooner, KPMG

Please address your questions or comments regarding this meeting to:

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Message from President Shelley Rhoades-Catanach

Welcome to Orlando and the 2009 Mid-Year Meeting of the American Taxation Association. We are delighted that so many of you could be here this week, and hope you experience a meeting filled with new ideas, new energy, and interesting interactions with colleagues and friends.

Marty Wartick and her committee have put together an exciting program, with an array of research, teaching, and professional development sessions designed with our diverse membership in mind. Friday's offerings begin with a pair of CPE sessions on topics of current interest, followed by a legal research session offering a trio of interesting papers. Also on Friday, the 15th Annual *JATA* Conference offers an excellent set of papers accompanied by thought-provoking discussions. Friday's conference sessions conclude with a panel of practitioner experts discussing potential new tax legislation under the incoming presidential administration. Friday evening, you are all invited to our conference reception for appetizers and refreshments. On Saturday, the fun continues with a terrific set of concurrent sessions throughout the day. In particular, new faculty are invited to attend the New Faculty breakfast on Saturday morning before the first session.

This year also marks the 5th Annual ATA/KPMG Tax Doctoral consortium, preceding the midyear meeting. Our heartfelt thanks go to the KPMG Foundation for their continuing sponsorship of this event. Sue Porter and her committee worked hard to make the consortium a valuable experience for doctoral students with an interest in tax. Many of these students will also attend the midyear meeting, and I ask for your assistance in welcoming them to Orlando and helping them find a collegial environment within the ATA. We also thank Ernst & Young for providing travel funds to enable PhD students to attend the midyear meeting.

As many of you know, our Midyear meeting has been sponsored by the KPMG Foundation for many years. We are extremely grateful for their generous and ongoing support. At our August meeting, the Board of Trustees voted to expand sponsorship opportunities to other firms with an interest in supporting the ATA. I am pleased to welcome, acknowledge, and offer thanks to the following accounting firms for their joint financial sponsorship of the 2009 ATA Mid-Year meeting: Deloitte, Ernst & Young, KPMG, PricewaterhouseCoopers (Platinum sponsors), and Grant Thornton (Gold sponsor). Representatives of these firms are present at the meeting, and I hope you will all join me in welcoming them and thanking them for their support.

Finally, kudos to Marty Wartick and her committee for their hard work on the program, Richard Sansing and his committee for their efforts organizing the *JATA* conference, and to all the countless committees, presenters, and ATA members without whom this meeting would not be possible. Thank you all, and have a great time in Orlando.

Program

Friday, February 20, 2009

7:30 a.m.	Registration Opens	Castle Harbour Foyer
7:30 -8:30 a.m.	Continental Breakfast	Castle Harbour Foyer
7:30 a.m.-6:30 p.m.	Publisher Exhibits	Castle Harbour Foyer

CPE Sessions

8:15 -9:45 a.m. **Tax Considerations of Switching from GAAP to IFRS**
Harbour I & II This session will be led by Ashby T. Corum, a partner in the Tax Services Practice of KPMG in Detroit.

10:15-11:45 a.m. **Taxation of Sophisticated Financial Instruments**
Harbour I & II This session will be led by Richard Larkins, a partner in the National Tax Department of Ernst & Young.

Noon-1:15 p.m. **Lunch**
Castle Harbour Ballroom New faculty will be introduced by Julia Camp (Providence College), Chair of the New Faculty Concerns Committee.

Concurrent Session

1:30 – 3:30 p.m. **Legal Research**
Harbour I & II *Moderator:* Robert Gardner (Brigham Young University)

Book/Tax Conformity at Convergence: One Option for Corporate Tax Reform
Author: Suzanne Luttmann (Santa Clara University)
Discussant: Susan Anderson (Appalachian State University)

Puerto Rico: U.S. Tax Haven or 51st State
Authors: Thomas Schultz (Miami University) and Kyle Scott (University of North Florida)
Discussant: Mark Solomon (Walsh College)

Evaluating the Accelerated Research and AMT Credits Election under Sec. 168(k)(4): Intended and Unintended Consequences
Authors: John Everett (Virginia Commonwealth University), Cherie Hennig (Florida International University), and William Raabe (Ohio State University)
Discussant: Blaise Sonnier (Florida International University)

Call for Papers 2010 JATA Conference

The 16th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in Denver, Colorado, on February 19-20, 2010. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted. Papers already submitted to *JATA* may be submitted to the conference.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 4, 2009.

Manuscripts being submitted to *JATA* should be prepared in conformance with *JATA*'s published preparation and style guidelines and submitted electronically in Microsoft Word or Adobe PDF format. To preserve anonymity, the cover page should be submitted as a separate Word or PDF file. If the research uses experimental instruments, questionnaires, cases, etc., this material should also be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Files should be transmitted as email attachments to Professor Richard Sansing at JATA@tuck.dartmouth.edu. Please indicate in the email that the paper is being submitted for the Conference, and whether you are submitting the paper to *JATA*.

To be considered, papers must be received no later than October 2, 2009. Contact Professor Sansing by email or phone (603.646.0392) if file compatibility or electronic submission presents a problem. The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA web site (<http://aaahq.org/pubs/author.htm>). The submission fee is only required if the paper is to be considered for publication in *JATA*. Questions about the submission process may be directed to Professor Richard Sansing at this address: Richard Sansing, Editor, *Journal of the American Taxation Association*, Tuck School of Business at Dartmouth, 100 Tuck Hall, Hanover, NH 03755.

***Journal of the American Taxation Association
Fifteenth Annual Research Conference***

What to See and Do in Orlando

The Royal Plaza Hotel is located in the Walt Disney World Resort in the Downtown Disney area. The hotel offers free transportation to many of the Disney attractions, including the Magic Kingdom Park, Epcot, Disney-MGM Studios, Disney's Animal Kingdom Theme Park, Disney's Blizzard Beach Water Park, Disney's Typhoon Water Park, Downtown Disney, and Downtown Disney Pleasure Island. Disney tickets can be purchased at the hotel. In addition to the hotel shuttle, our hotel is within walking distance of Downtown Disney and a number of restaurants. For those who are not interested in Walt Disney World, there are many opportunities to enjoy Florida's sunshine. Orlando is an hour away from the Atlantic Ocean and an hour away from the Gulf of Mexico.

10:00 a.m.-Noon

Harbour III & IV

- Paper: **Is U.S. Multinational Intra-Firm Dividend Policy Influenced by Capital Market Incentives?**
- Authors: Jennifer Blouin (University of Pennsylvania), Linda Krull (University of Oregon), and Leslie Robinson (Dartmouth College)
- Discussant: Michelle Hanlon (University of Michigan)
- Paper: **Corporate Income Tax Burdens at Home and Abroad**
- Authors: Kevin Markle (University of North Carolina) and Douglas Shackelford (University of North Carolina)
- Discussant: Ken Klassen (University of Waterloo)

Noon-1:15 p.m.

Castle Harbour Ballroom **Lunch**
New faculty will be introduced by Julia Camp (Providence College), Chair of the New Faculty Concerns Committee.

1:30 – 3:30 p.m.

Harbour III & IV

- Paper: **The Role of Client Advocacy in the Development of Tax Professionals' Advice**
- Authors: Donna Bobeck (University of Central Florida), Amy Hageman (University of Central Florida), and Richard Hatfield (University of Alabama)
- Discussant: Jennifer Kahle Schafer (University of South Florida)
- Paper: **Evaluating the Strength of Tax Authorities: How Experience Affects the Assessment and Combination of Source and Relevance**
- Authors: Anne Magro (George Mason University) and Sarah Nutter (George Mason University)
- Discussant: John Barrick (Brigham Young University)

Friday, February 20, 2009

3:30 – 4:00 p.m. **Refreshment Break** *Castle Harbour Foyer*

4:00 – 5:30 p.m. **Legislative Update: A “Stimulating” Discussion on Current Tax Legislation**

Harbour I, II, III & IV **Moderator:** Lil Mills (University of Texas at Austin)

Panelists Clint Stretch (Deloitte), Dave Koshgarian (Ernst & Young), Gillian Spooner (KPMG), and Lindy Paull (PricewaterhouseCoopers) will provide a legislative update and share their thoughts and insights about what is happening in D.C. from a tax legislation standpoint. The audience will have the opportunity to ask questions and can expect a lively discussion.

5:30 - 6:45 p.m. **Committee Meetings**

7:00-8:00 p.m. **Reception** *Crown Point Courtyard*

8:00-10:00 p.m. **Late Movie – I.O.U.S.A.** *Castle HarborBallroom*

Saturday, February 21, 2009

7:30-8:30 a.m. **Continental Breakfast** *Castle Harbour Foyer*

7:30-8:30 a.m. **New Faculty Breakfast** *Jasmine Bay*

7:30 a.m.-5:00 p.m. **Publisher Exhibits** *Castle Harbour Foyer*

Concurrent Sessions

8:30-10:00 a.m. **(1) Research by New Faculty and Ph.D. Students**

Harbour III & IV **Moderator:** Sarah Nutter (George Mason University)

Cross-Jurisdictional Income Shifting: Employing a Multi-Year Approach

Authors: Stacie LaPlante (University of Georgia) and Ken Klassen (University of Waterloo)

Discussant: Linda Krull (University of Oregon)

The Psychology of Individual Tax Evasion: An Exploration of Personality and Social Cognition

Authors: Jenna Meints (University of North Carolina) and Brent Roberts (University of Illinois)

Discussant: Andy Cuccia (University of Oklahoma)

Capital Gains Tax, Supply-Driven Trading and Ownership Structure

Authors: Dean Hanlon (Monash University) and Sean Pinder (University of Melbourne)

Discussant: Jim Seida (University of Notre Dame)

PLEASE WELCOME THE FOLLOWING NEW FACULTY

Michelle Bertolini	Florida Atlantic University
Jenny Brown	Arizona State University
Roy Clemons	Florida Atlantic University
Kirsten Cook	University of Arizona
Scott Dyreng	Duke University
Brian Hogan	Northeastern University
Susan Jurney	University of Alabama
Pete Lisowsky	University of Illinois—Urbana-Champaign
Michaele Morrow	Northeastern University
Stephanie Sikes	Duke University

PLEASE WELCOME THE FOLLOWING WHO ARE ATTENDING THEIR FIRST ATA MID-YEAR MEETING

Rose Bailey	East Carolina University
Megan Goeltz	Ernst & Young
Jeff Hales	Georgia Institute of Technology
Dean Hanlon	Monash University
Mike Hoffman	Nova Southeastern University
Daniel Hoops	Walsh University
Linwood Kearney	Wichita State University
Rick Western	Ernst & Young
Jodi Wilson	Telephone and Data System Inc.
Andi Witzak	University of Kansas

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PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

Andy Bauer	University of Waterloo
Tim Bauer	University of Waterloo
Rachel Birkey	University of Illinois
Claudia Dahle	University of Paderborn
Manon Deslandes	Universite du Quebec a Montreal
Michael Donohoe	University of Florida
Jonathan Farrar	York University
Victoria Glackin	University of South Carolina
Drew Gross	University of Arkansas
Susan Gyeszly	Arizona State University
Amy Hageman	University of Central Florida
Mike Hopwood	Michigan State University
Mark Jackson	University of Oregon
Jared Jennings	University of Washington
Cory Johnson	University of Georgia
Thomas Kublick	University of Nebraska—Lincoln
Robert Lee	Drexel University
Kevin Markle	University of North Carolina—Chapel Hill
Rebekah McCarty	University of Tennessee
Janet McDonald	Texas A & M University
Jenna Meints	University of North Carolina—Chapel Hill
Bryan Menk	Virginia Commonwealth University
Odette Pinto	University of Alberta
April Poe	University of Texas—San Antonio
Joshua Racca	University of North Texas
Rich Ray	Oklahoma State University
Leigh Rosenthal	Florida Atlantic University
Steven Rudnick	Argosy University
Casey Schwab	University of Texas-Austin
Jake Thornock	University of North Carolina
Spencer Usrey	University of Alabama
Xiaohang Wang	University of Texas-Austin
Shane Warrick	Jackson State University
Ann Watts	University of Tennessee
Amber Whisenhunt	University of Oklahoma
Robert Yu	Oklahoma State University

Saturday, February 21, 2009

Concurrent Sessions (cont'd)

8:30-10:00 a.m. **(2) Teaching Tricks and Traps for New and Experienced Teachers**
Harbour I & II Moderator: LeAnn Luna (University of Tennessee)

This session is about the craft of teaching. The focus will be on sharing ideas for techniques that work in the classroom and discussing why some of the best teaching ideas do not always work. Panelists are Amy Dunbar (University of Connecticut), Diana Falsetta (University of Miami), Carol Fischer (St. Bonaventure University), Tim Rupert (Northeastern University), and Judy Sage (Texas A&M International University)

10:00-10:30 a.m. **Refreshment Break** *Castle Harbour Foyer*

10:30 a.m.-Noon **(1) Researching Tax Questions from Different Academic Perspectives**
Harbour I & II Moderator: Amy Dunbar (University of Connecticut)

Gary Engelhardt (economist, Syracuse University), Jeffrey Hales (financial accountant, Georgia Tech), and John Robinson (tax accountant, University of Texas) will discuss how they would design research studies to measure the effect of taxes on savings behavior. Each panel member will describe his research question, data needed to answer the research question, and other aspects of his research design.

10:30 a.m.-Noon **(2) How to Teach Specialized Tax Courses**
Harbour III & IV Moderator: Tony Curatola (Drexel University)

This session will offer specific guidance on how to develop a technical tax course. The panelists will cover how teaching a technical class is different from a survey tax class in general and then cover specific issues relating to teaching a class on partnership taxation. The session will cover topics such as selection of the proper text, development of the syllabus, and methods of teaching the class. Panelists are Ken Orbach (Florida Atlantic University), Terry Crain (University of Oklahoma), and Hughlene Burton (University of North Carolina-Charlotte).

Saturday, February 21, 2009

Noon-1:30 p.m. **Lunch** *Castle Harbour Ballroom*
Speaker: Lee Young

Mr. Young is a Senior Manager, State and Local Tax for The Walt Disney Company. Mr. Young will speak on “Transaction Taxes in the World of Disney.”

Concurrent Sessions (cont’d)

1:30-3:00 p.m. **(1) Innovative Tax Research**
Harbour I & II Moderator: David Hulse (University of Kentucky)

Measuring the Impact of Tax Systems on Economic Behavior: Using New Cross-Country Data

Authors: Leslie Robinson (Dartmouth College) and Joel Slemrod (University of Michigan)

Discussant: Suzanne Paquette (Universite Laval)

Inventory Method Choice and Product Market Competition

Authors: David Guenther (University of Oregon) and Richard Sansing (Dartmouth College)

Discussant: Jim Seida (University of Notre Dame)

Minimum Taxation Concepts and Their Impact on Corporate Investment Decisions

Authors: Claudia Dahle (University of Paderborn) and Caren Sureth (University of Paderborn)

Discussant: David Harris (Syracuse University)

1:30-3:00 p.m. **(2) Developing Assessment Tools for Assurance of Learning**
Harbour III & IV Moderator: Bambi Hora (University of Central Oklahoma)

Anne Christensen (Montana State University), Bambi Hora (University of Central Oklahoma), Sharon Lassar (Florida International University), and Anne M. Magro (George Mason University) will share assessment tools they use to measure achievement of course objectives for purposes of assurance of learning. Panelists will also discuss the processes used to develop assessment tools and their successes and challenges in the process.

3:00-3:30 p.m. **Refreshment Break** *Castle Harbour Foyer*

Saturday, February 21, 2009

Concurrent Sessions (cont’d)

3:30-5:00 p.m. **(1) ATA/Deloitte Teaching Awards Presentations**
Harbour I & II Moderator: Susan Anderson (Appalachian State University)

The Travels of a T-Shirt in the Global World of Taxation

Author: Brigitte Muehlmann (Suffolk University)

Service Learning in the Tax Curriculum

Authors: Raquel Alexander (University of Kansas) and Andi Witczak (University of Kansas)

3:30-5:00 p.m. **(2) What the AAA Commons Can Do For You**
Harbour III & IV

The American Accounting Association has invested in a new service for its members – an online platform that has functionality to enhance your research, teaching and service productivity. This session will include an overview of the strategic importance of the AAA Commons, and will show you how you can use it to enhance collaboration with colleagues at your university or throughout the world. You will learn how easy it is to create private communities for your research and committee activities, and you will see how we can share teaching materials to help us all keep our classes current. Speakers are Nancy Bagranoff, Tracey Sutherland, Julie Smith David, and Sandy Callaghan.

END OF PROGRAM

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting. Please be sure to sign in and out at every session for which you plan to claim CPE.

The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org

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