



American Taxation Association

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Nancy B. Nichols, Editor

ATA President's Letter

by Terry Shevlin

As I write this letter, my university being on the quarter system has just completed the first week of the Fall term. The start of the new academic year always brings mixed feelings for me. It signifies the beginning of Fall and a shortening of the days and lengthening of nights, color as the trees turn and begin their shutting down for Winter, and dreary weather (for many of us) ahead. One advantage for me is that I find it easier to work when the weather outside is less than pleasant, but it also means that as I look back over the Summer months I inevitably arrive at the conclusion that I did not get as much done as I had hoped. On the upside, the return of students (both old and new) brings a renewed energy to the University—both within the classroom and across campus. Although I am not teaching this particular Fall quarter, the beginning of a new academic year often motivates me to think about what I am teaching and how I can enliven the experience for the students—what needs changing, updating of materials and new topics. I hope you do the same.

I attended the AAA Annual Meeting in Chicago and it was good to see and catch up with old friends and see many new faces attending the meetings, and especially the well-attended ATA Luncheon. The announcement and recognition of the winners of our awards is, for me, a highlight of the luncheon and meetings. I congratulate all the award winners announced at the Annual Meeting—these awards reflect the breadth and quality of the activities of our membership (and which awards are chosen by ATA volunteers on the various committees). The list of award winners can be found on our ATA website: <http://aaahq.org/ata/index.htm>.

Because of other commitments I do not make all the concurrent tax sessions but when I do make it, I enjoy seeing the presenters and the discussants. In my experience, the atmosphere is always collegial with the discussant's comments and questions from the audience delivered in a positive and constructive manner. I think this collegiality is a hallmark of the ATA. Even at Trustee meetings when there is less than general agreement on some issue, people treat each other with respect. For these reasons I find it a pleasure and honor to be a member and officer of the ATA. I encourage those not already involved in the committee activities of the ATA to volunteer for the incoming President Shelley Catanach Rhoades—it is a great



opportunity to meet and network with fellow tax academics. I expect that the call for volunteers will appear in your inbox shortly after the midyear meetings (more on that below).

I thank the Annual Meeting Program committee chaired by Julia Brennan from U-Mass. This committee (of volunteers) organized the sessions, the luncheon, the business meeting (including our Blue Book) and selected the papers, discussants, and moderators. Great job!

As I wrote in my Summer message, plans for the Midyear Meeting to be held in Memphis on February 22–23, 2008 at the famous Peabody Hotel are continuing. I also thank this year's committee chaired by Tim Rupert, and KPMG and E&Y for their generous support of this event (both financially and provision of speakers). The Midyear Meeting together with the Doctoral Consortium and the JATA Conference is a major event for the ATA. I strongly encourage you to attend this conference and I look forward to seeing you in Memphis.

I also mentioned the ATA website in my last message: ATA website <http://aaahq.org/ata/index.htm>. I continue to be amazed at the wealth of information about the ATA and all of its activities that I can find on this site. And the webmaster, Zite Hutton, has been wonderful to work with over the past few months as she responds immediately to any requests to upload information onto the site.

While I am not privy to all the other items appearing in this newsletter, I am confident you will find numerous items of interest (maybe not the minutes of the Trustees' meeting and minutes of the Business Meeting, but even then if you are like me you will nevertheless read or browse them so as to stay up to speed on what our association is doing). I browse nearly every item in our newsletter.

Nancy Nichols has been Newsletter Editor for quite a while and has finally convinced us that she needs a break—the Publications Committee is searching for a new Newsletter Editor and if you have any interest please contact Nancy for information about what the job entails and send your name to Robert Yetman or Tom Omer (see the ATA website for their contact information).

In closing I wish you all a productive and successful year in the classroom and in your research activities.

Call for Papers

Legal Research Session

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2008 ATA Midyear Meeting. Submitted manuscripts will also be considered for publication in *The ATA Journal of Legal Tax Research*. All manuscripts will be blind reviewed and must follow the style guidelines of *The ATA Journal of Legal Tax Research*.

We encourage submission of research that:

- Proposes improvements in U.S., state and local, or foreign tax systems, and unique solutions to tax or fiscal problems
- Discusses improvements in tax policy, tax compliance, or tax complexity
- Identifies, describes, or illuminates important current tax issues
- Critically analyzes recent or proposed legislative or regulatory changes
- Provides critical discussions for strategically structuring transactions, considering tax and non-tax ramifications
- Critically analyzes similarities and differences between tax accounting and financial accounting issues.

Authors may submit different papers to different Midyear sessions (e.g., *JATA* Conference, Legal Session). Multiple submissions must be disclosed with the submission. Papers that have been previously published or have been accepted for publication are not eligible. The deadline for submissions of legal research manuscripts is **November 1, 2007**. Three copies should be submitted to:

Robert Gardner
Chair, Legal Research Committee
School of Accountancy
Marriott School of Management
Brigham Young University
Provo, UT 84602-3068
(801) 422-3212

Alternatively, **one copy** can be submitted via email to: gardner@byu.edu

All manuscripts will automatically be considered for publication in *The ATA Journal of Legal Tax Research*. If journal acceptance is the primary goal, the paper should be no longer than 20–25 double-spaced pages.

ATA Midyear New Faculty/Doctoral Student Research

The 20th Annual American Taxation Association (ATA) Midyear Meeting will feature a session devoted exclusively to research by new faculty and doctoral students. This session provides new faculty and Ph.D. students an excellent opportunity to gain exposure by presenting their research in a conference setting and to receive constructive feedback on their work. Selected papers will be made available in advance of the Midyear Meeting through the ATA website. We invite authors to submit research papers and research-in-process papers.

Research-in-process must be sufficiently developed to allow informed feedback (e.g., well-developed background and theory, clearly stated hypotheses, and planned statistical analysis).

Dual submission of manuscripts to the *JATA* Conference and the New Faculty/Doctoral Research Session is allowed. Should a paper be accepted for both sessions, the author will be asked to choose either the *JATA* Conference or the New Faculty/Doctoral Research Session.

Eligibility

In order for a paper to qualify for the New Faculty and Doctoral Student Research Session, at least one author must have started their first tenure-track faculty position during the 2004–05 academic year or later or be a doctoral student. Doctoral students are invited to submit papers based on their dissertation or other working papers. Papers already accepted for publication prior to the selection announcement date are ineligible; submission of papers close to publication acceptance is discouraged.

Doctoral Student Support

The ATA will partially support doctoral students who have papers accepted for this session; the registration fee will be waived and one night's lodging at the hotel will be provided.

Deadline

Submissions must be received by NOVEMBER 1, 2007.

Papers selected for the New Faculty/ Doctoral Research Session will be announced by December 15, 2007.

Submission

Questions and submissions should be made electronically to Linda Krull at: linda.krull@mcombs.utexas.edu. Please include "New Faculty/Doctoral Research" in the subject line of the email. Submitted manuscripts should be either MS Word or Adobe Acrobat files attached to an email. Since a blind review process will be used to evaluate manuscripts, send the title page in a separate file from the manuscript file and delete any identifying information from the manuscript file. A statement indicating the manuscript's

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status should accompany the submission; the statement should also note if the manuscript is being simultaneously submitted to the *JATA* Conference.

AAA Annual Meeting

The AAA invites academic and practitioner members to submit papers for concurrent sessions and proposals for a variety of types of at large concurrent sessions. The online submission center is now open. Papers may be submitted anytime between now and the January 7 deadline.

Submission Deadlines

Submissions are being accepted online and must be received by midnight Eastern time on **Monday, January 7, 2008** to be considered for inclusion in the program. There is no submission fee. All submissions must be submitted electronically and can be submitted online at: <http://aaahq.org/AM2008/submit.htm>.

Calls for 2008 Awards

2008 ATA Tax Manuscript Award

The American Taxation Association presents an annual award for a significant contribution to the tax literature. The award is given for research published during the three calendar years prior to the announcement year. All areas of tax research and all topics and methodologies are eligible for consideration. In addition, the published article, chapter, or book must meet the following selection criteria:

1. Tax issues should be of major, rather than incidental, importance to the manuscript. The tax issues can be based on policy or planning factors or can be analytical or descriptive in nature, but tax issues should constitute the major focus of the research.
2. The article, chapter, or book as a whole should make a significant contribution to the discipline in topic or methodology (or both). The overall validity and usefulness of the results will be considered.
3. At least one author must be a current ATA member.
4. All manuscripts published during the three calendar years prior to the ATA luncheon are eligible for the award, with three exceptions:
 - The manuscript cannot be research that formed the basis for a dissertation receiving the ATA Dissertation Award. A manuscript that is an extension of the original dissertation research and, as such, is an independent manuscript is eligible for the award.
 - The manuscript cannot have previously won the ATA Tax Manuscript Award.

- The manuscript cannot be authored or coauthored by a current member of the Manuscript Award Committee. While a manuscript authored or coauthored by a current committee member is eligible for nomination, such member must resign from the committee to have the paper considered for the award.

Nomination Procedure

Nominations for manuscripts, books, and chapters of books published during the 2005–2007 period will be accepted through January 15, 2008.

Nominations should be sent or emailed to:

Professor David Guenther
Lundquist College of Business
1208 University of Oregon
Eugene, OR 97403
Email: guenther@uoregon.edu

2008 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award

The American Taxation Association in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation. The award recipient receives a plaque and a \$5,000 award at the annual ATA luncheon.

To be eligible, candidates must meet the following requirements:

- Candidates must submit a “working paper” from their dissertation that does not exceed 40 pages (including all tables, graphs, charts, appendices, and bibliography).
- The dissertation must have been completed during the 2007 calendar year.
- Qualified candidates must be ATA members.
- The chairperson of the dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.

Submissions must be emailed or postmarked on or before February 28, 2008.

Please email submissions to bayers@uga.edu, or mail submissions to:

Benjamin C. Ayers
Director and Professor
J.M. Tull School of Accounting
Terry College of Business
University of Georgia
255 Brooks Hall
Athens, GA 30602-6252

2008 ATA/Deloitte Teaching Innovation Award

The American Taxation Association in cooperation with Deloitte presents an annual Teaching Innovation Award at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award.

Submissions will be accepted for innovations in tax courses. The course may be an elective or required course and should be offered in an undergraduate or graduate business curriculum. The primary objective of the award is to encourage creativity and experimentation with new and unusual ideas. Submissions could include, but are not limited to, the following:

- A new framework or paradigm on which the organization of a course is based
- The novel use of a learning technique or methodology
- The use of original cases or other course materials designed by the instructor
- An experiment in group learning or problem-solving
- Integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum

Submissions should comply with the following:

- At least one author must be a member of the ATA.
- Award winners must agree to make a presentation about their project at an ATA meeting.
- Teaching notes should be included with cases and problem-type projects submitted.
- A project, but not one that was previously selected as a winner, may be submitted in more than one year.
- The award winner(s) must agree to the dissemination of their award-winning project to the ATA membership, and the material must be made available to faculty and students at no charge for one year subsequent to the receipt of the award.
- The project should be submitted with the goal of facilitating a blind review if possible. Ideally, the chairperson will be the only person who knows the identity of the author and/or authors.

Submissions must be postmarked on or before **January 15, 2008**. Please send submissions to:

Susan E. Anderson
Department of Accounting
School of Business and Economics
North Carolina A&T State University
1600 E. Market Street
Greensboro, NC 27411
Phone: (336) 334-7581, ext. 7013
Email: seanders@ncat.edu

2008 ATA Outstanding Service Award

The purpose of the American Taxation Association's Outstanding Service Award is to recognize an ATA member who has provided outstanding service to the ATA for an extended period of time. To be eligible, one must have been an ATA member for at least 10 years when nominated. The person must have a record of distinguished service as an ATA committee member and served as a chair of at least one ATA committee. The nominee typically will have served as an officer or trustee, but such service is not required to be a recipient of this award.

The following information will be helpful to the Awards Committee when evaluating a nominee:

- Evaluations of the nominee's committee service by chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
- Evaluations provided by ATA members who have served on at least one ATA committee chaired by the nominee. The evaluations may be solicited if necessary.
- Other information that the nominator feels will help in evaluating the nominee's ATA service such as a resume or *vita*.

The Committee will secure the nominee's ATA service record.

Nomination Procedure

The nomination must be made by an ATA member. There is no standard nomination form. The written nomination should include a statement of support and any relevant documentation as to why the nominee deserves the award.

Nominations will be accepted through **January 31, 2008**. Nominations should be sent or emailed to:

Shirley Dennis-Escoffier
Department of Accounting, KE301
University of Miami
5250 University Drive
Coral Gables, FL 33146-6531
Phone: (305) 284-5577
Email: sdennis@miami.edu

2007 Award Winners

2006–2007 Ray M. Sommerfeld Outstanding Educator Award



Ed Outslay, John Everett, Ellen Glazerman (E&Y)

The ATA honored Professor John Everett of Virginia Commonwealth University with the Ray M. Sommerfeld Outstanding Educator Award at the August 6, 2007 luncheon in Chicago. This award has been generously funded by the Ernst & Young Foundation since its inception in 1993 and is given in recognition of the recipient's career contributions to tax-related teaching, research, and service. Professor Everett's contributions to the teaching of taxation, his dedication to students, his pursuit of scholarship, his mentoring of colleagues, and his service to the profession make him truly worthy of this award.

Professor Everett has taught thousands of students in his more than 30 years of teaching, for which he has been honored with an Educator of the Year Award from Northern Illinois University and a Distinguished Professor Award from Virginia Commonwealth University. His contribution to tax education goes far beyond classroom teaching, however. He coauthored one of the earliest tax textbooks with Ray Sommerfeld, Hershel M. Anderson, and Horace R. Brock and has since coauthored an innovative web version textbook along with several other texts and monographs. Professor Everett received the Deloitte/ATA Innovation in Tax Education Award in 2005.

Professor Everett has authored or coauthored more than 70 articles with 50 different individuals. Twice he received the Article of the Year Award from the *Tax Adviser*. In addition, he has been the recipient of 11 research grants for projects ranging from evaluating the effectiveness of low-income housing tax credits to assessing and developing computer applications to tax planning.

Professor Everett's service to the American Taxation Association is legendary. He has served the organization in more than 40 different capacities, including President in 1992–1993, Vice President in 1985–1986, and several

terms on the Board of Trustees. Professor Everett received the ATA Outstanding Service Award in 2003 and becomes the first individual to be honored with the organization's two highest career awards. He has made many presentations at academic and professional conferences and continuing education seminars.

In addition to his many achievements, John is an unassuming, gracious, and humble individual. His receipt of this award is made even more special because John helped design the sculpture of the original award given to Ray Sommerfeld, and he works with the sculptor, Kent Ipsen, every year to ensure that a replica of the award arrives in time for the presentation.

2006–2007 ATA Outstanding Service Awards

The ATA presented two ATA Outstanding Service Awards at the August 6, 2007 luncheon in Chicago. The awards were presented to Dr. Anne L. Christensen and Dr. Cherie J. Hennig.

Dr. Anne L. Christensen



Shirley Dennis-Escoffier, Anne Christensen, Ed Outslay

The 2006–2007 ATA Outstanding Service Award was presented to Dr. Anne L. Christensen, Professor at Montana State University. Professor Christensen received her Ph.D. from the University of Utah and taught at Portland State University prior to joining the faculty at Montana State University where she is the Accounting Area Coordinator. She has published in *JATA* and the *ATA Journal of Legal Tax Research*, as well as a variety of other journals.

Professor Christensen has been active in ATA for 16 years and was elected to serve as a member of the Board of Trustees, as Vice-President for 1999–2000, and as President for 2001–2002. She has served on the *JATA* Editorial Board and was also the Associate *JATA* Editor. She has served as a member of the Regional Programs Committee, the Long-Range Planning Committee, the Pro Bono Tax Services Task Force, the Midyear Meeting Logistical Issues Task Force,

and the Midyear Meeting Site Selection Committee. She has chaired the Midyear Meeting Program Committee, the Annual Meeting Program Committee, the Concerns of New Tax Faculty Committee, the Accreditation and Curriculum Issues Committee, the Awards Committee, and the Nominations Committee. Professor Christensen has contributed much to our organization's success and is well deserving of the outstanding service award.

Dr. Cherie J. Hennig



Shirley Dennis-Escoffier, Cherie Hennig, Ed Outslay

The 2006–2007 ATA Outstanding Service Award was presented to Dr. Cherie J. Hennig, Professor at Florida International University. Professor Hennig began her career as an IRS Revenue Agent in Denver. Since earning her doctorate from the University of Colorado at Boulder she has taught undergraduate and graduate tax courses at Virginia Tech, the University of South Florida, Colorado State University, and Florida International University where she is the Faculty Director of the Executive Master's of Science in Taxation Program. Professor Hennig has more than 100 publications in taxation to her credit.

Professor Hennig has been active in ATA since 1984 and was elected to serve on the Board of Trustees in 1990 and as Vice President for 1991–1992. She has served on the *JATA* Editorial Board for nine years and is currently a member of the *JLTR* Editorial Board. She has served as a member of the Nominations Committee, the Publications Committee, the Committee on Computer Usage, the Committee on Tax Policy and Relations with the IRS, the Flow-Through Entities Policy Subcommittee, the Legal and Education Journal Exploration Committee, and the Teaching Resources Committee. She has chaired the Complexity Reductions Policy Subcommittee, the Accreditation and Curriculum Issues Committee, the Legal and Education Research Committee, the Tax Policy Research Oversight Committee, the Midyear Meeting Program Committee, and the Annual Meeting Program Committee. The ATA is grateful to Professor Hennig for all her years of service. Her selection as this year's service award winner is a well-deserved honor.

2007 ATA/ Deloitte Teaching Innovation Award



*Scott McQuillan (Deloitte),
Mary Margaret Frank, Raquel Alexander*

Mary Margaret Frank, Darden School of Business, University of Virginia, received the 2007 ATA/Deloitte Teaching Innovation Award for her course design and teaching materials entitled "How to Put More Strategy in Your 'Taxes and Business Strategy' Course: A Case-method Approach."

The components of the award-winning package are available to ATA members *free of charge* through August 31, 2008, at: <http://www.dardenbusinesspublishing.com>.

Dr. Frank's package includes the course design and a collection of other materials developed for her M.B.A. course entitled "Taxation and Management Decisions." Dr. Frank teaches the entire course using the case method. If you have not used the case method, these materials offer an excellent opportunity to try it. But they also can be used with other teaching methods to create a more discussion-oriented classroom environment.

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2007 ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award



Bob Daugherty (PWC), Catherine Cleaveland, Greg Geisler

The 2007 winner of the PricewaterhouseCoopers Outstanding Tax Dissertation was M. Catherine Cleaveland, Assistant Professor Accounting at Kennesaw State University, for her dissertation "The Relationship Between R&D Investment and Dividend Payment Tax Incentives." Her dissertation was completed at Georgia State University. Professor Ernie Larkins was the chairman of Professor Cleaveland's dissertation committee.

Professor Cleaveland's dissertation uses non-U.S. data and non-U.S. tax law changes. She investigates the potential relationship between R&D expenditures and dividend payouts by firms in the presence and absence of tax incentives for such expenditures and payouts. Tax law changes in Australia and New Zealand provide a natural experimental setting for her research.

ATA Tax Manuscript Award



Bob Halperin, Dan Dhaliwal, Lil Mills

The 2007 ATA Tax Manuscript Award was presented to Dan S. Dhaliwal (The University of Arizona), Cristi A. Gleason (The University of Iowa), and Lillian F. Mills (The University of Arizona) for their paper "Last Chance Earnings Management: Using the Tax Expense to Meet Analysts' Forecasts" published in *Contemporary Accounting Research* (21 (Summer 2004): 431–460).

Call for Nominations

The ATA Nominations Committee is seeking nominations for the following positions for the 2008–2009 academic year:

President-Elect
Vice President-Elect
Secretary (one-year term with opportunity for additional one-year term)
Three Trustees (two-year terms)
Two members of the Publications Committee (two-year terms)

Please take the time to think about who you would like to see in ATA leadership positions. These individuals will influence the activities of the ATA in the coming years.

Email, phone, fax, or mail your nominations by **January 31, 2008** (earlier nominations are encouraged) to:

Nominations, Thomas C. Omer
Texas A&M University, Mays College of Business
460 Wehner Hall, 4353 TAMU
College Station, TX 77843
Phone: (979) 458-1508, Fax: (979) 845-0028
Email: tomere@tamus.edu

Call for ATA Newsletter Editor

The ATA Publications Committee is seeking nominations for the ATA Newsletter Editor. Please email, phone, or mail your nominations by **January 31, 2008** to:

Bob Yetman, Associate Professor of Management
Graduate School of Management
One Shields Avenue, AOB IV
The University of California at Davis
Davis, CA 95616
Phone: (530) 752-3571, Email: rjyetman@ucdavis.edu

2008 KPMG/ATA Tax Doctoral Consortium February 21, 2008

The fourth annual KPMG/ATA Tax Doctoral Consortium will be held on Thursday, February 21 before the ATA Midyear Meeting in Memphis, Tennessee.

The goal of the consortium is to help prospective new tax faculty make the right choices in the early stages of their careers so that they become successful scholars. Getting advice from and establishing relationships with experienced faculty during one's doctoral program can make a crucial difference in that person's academic career. The program is designed to meet the needs of doctoral students with an interest in tax and who are in the middle stages of their

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doctoral program, as well as attract students to tax early in their doctoral programs. The expected student-faculty ratio of 30:8 will provide an opportunity for doctoral students to meet and learn from successful tax faculty in both small group sessions and on an individual basis. Faculty participants at the 2008 KPMG/ATA Tax Doctoral Consortium will include Raquel Alexander, John Barrick, Dave Guenther, Ken Klassen, Sonja Rego, John Phillips, and Sue Porter. The full program will be posted on the ATA website when it becomes available.

KPMG is providing funding for student hotel costs for Thursday, February 21, and all consortium meals. The application deadline is Friday, December 14. Please let doctoral students at your institution know about the 2008 KPMG/ATA Tax Doctoral Consortium. We welcome doctoral students who are undecided about taxation as a focus of their research. Please direct questions regarding the application process to Raquel Alexander at: raquela@ku.edu.

Minutes Of The ATA Board Of Trustees Meeting February 23, 2007 – San Antonio, Texas

Officers and Board of Trustees members present:
Raquel Alexander, Fran Ayres, Cindy Blanthorne,
Mary Margaret Frank, Mark Higgins, Dick Larson,
Suzanne Luttmann, Nancy Nichols, Tom Omer, John
Phillips, Sue Porter, Terry Shevlin, Gillian Spooner

Others present: Anne Christensen, Bryan Cloyd, Gary Previts

1. President Mark Higgins called the meeting to order and welcomed Gary Previts as the first speaker.
2. Gary Previts, president of the AAA, discussed three serious issues facing the organization over the next decade:
 - A. There will be an increasing shortfall of professors as the existing faculty ages and retires. A new “professional credentials” task force has been created to investigate alternative credentials, such as the CIA and CFA, as acceptable requirements for teaching and the impact of that strategy on academic research.
 - B. Like the AICPA, which anticipates losing half of its membership, U.S. membership in the AAA is expected to decline. Conversely, international memberships are increasing, with 2,000 of the 8,000 members of the AAA domiciled outside the U.S. In addition to the annual meeting, the AAA sponsors seven regional meetings and ten section meetings, and many special meetings such as the Doctoral Consortium, New Faculty Consortium, Trueblood Seminar, Leadership Summit, Professional and Ethics Seminar, the XBRL Conference, and the FASB Conference. The AAA, however, will discontinue the webmaster committee.

- C. With respect to publications, there are three association-wide journals, and electronic distribution will now be the default option for them. Over 4,300 pages of publications are produced annually, with new electronic-only journals forthcoming. The editorship of *The Accounting Review* is being discussed. The decision is “political” in that the selection sends a signal about the future direction of the journal.

Gary complimented the ATA, commenting on the fact that it is the oldest section of the AAA. He pointed out that the AAA is a fiscally conservative organization; dues were down slightly in 2006, but investment income was up.

3. Vice-President Elect Tim Rupert presented the minutes from the last meeting, Nancy Nichols motioned to approve the minutes, Cindy Blanthorne seconded, and they were approved.
4. Bryan Cloyd presented the editor’s report for *The Journal of the American Taxation Association (JATA)*. This was the first year a *JATA* supplement was not published, as the special issue for the ATA conference has been discontinued. The 7-1/2 month report (July 1, 2006–February 17, 2007) indicated an increase in the number of submissions, with 20 papers being returned to authors after initial submission and review, 15 revisions returned to authors, and 5 papers accepted during that time period. The mean turnaround time for a review was 49 days. Beginning with the next report, a new format will be used, and new statistics will be tracked for information pertaining to *JATA*.

The Spring 2007 issue of *JATA* (Volume 29, No.1) is in galley with an expected turnaround time of six months after all materials have been received by the publisher. This volume may look larger than some of those in the past because papers from the ATA conference accepted for publication in *JATA* will also include the discussants’ comments. Beginning with Volume 29, a “*JATA* Outstanding Paper Award” will be selected from each volume’s manuscripts. The announcement of the recipient of the award will be made at the August 2008 Annual Meeting.

Winners of the “Best Conference Paper” and the “Best Discussant” awards from the 2007 ATA Conference will be announced at the 2007 Annual Meeting.

5. Vice President Andy Cuccia reported on the Midyear Meeting. The entire block of meeting rooms on the 22nd floor was devoted to the ATA meeting, for which there was 204 registrants, 35 students, and 5 exhibitors.
6. Nancy Nichols, Treasurer, submitted the Treasurer’s Report. She provided the end-of-year fiscal numbers for the year ended 08/31/06, indicating a negative net cash flow for the year, which will be

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completely covered by the anticipated check from KPMG for their support of the Midyear Meeting and Doctoral Consortium. That check would make the cash balance very near the budgeted amount.

Nancy also presented the midyear Treasurer's Report for the four months ending 12/31/06 and commented on the substantial increase in subscription receipts from the *Journal*.

7. John Phillips, chair of the Publications Committee, stated the committee will be meeting this evening to determine the next editor for *JATA*. That choice will be presented to the trustees for a vote and included in the slate of nominees at the August ATA meeting.
8. Tim Rupert, Vice-President Elect, updated the trustees regarding the 2008 ATA Midyear Meeting. The meeting will be held in Memphis on February 22–23 at the Peabody Hotel (rates: \$169/night).
9. Fran Ayres, chair of the Nominations Committee, is seeking nominations for all positions. Dick Larson's term expires, and it will be investigated how professional members are replaced and whether they may stay another term.
10. Anne Christensen, chair of the Undergraduate Curriculum Committee, requested approval to send out a survey entitled "Assessment of Assurance of Learning in Undergraduate Tax Courses," and it was approved. Some felt the survey was too long and that the accounting program questions could be eliminated. Dick Larson offered his professional survey group to review the survey before distribution, and the board of trustees was offered as initial responders to the survey. Distribution should be limited to tax faculty, and it was discussed how to best get the survey to the person at each institution most qualified to answer the questions: send it to all tax faculty, only ATA members, or to the department head who would redirect the questionnaire to the appropriate faculty member or email that name to the distributor.
11. The Trustees discussed sponsorships and the composition of the Board of Trustees. Three basic questions with comments were:
 - A. What is the role of the Board of Trustees? Fund-raising? Increasing participation in the organization?
 - In five years, when the Ph.D. gap starts as boomers retire, we'll need to get younger people interested in academic positions. One option may be to plug into firms that have unhappy employees who might be interested in teaching.
 - Another option to increase interest in accounting is to try to attract high school students by giving AP credit for accounting courses.

- One fund-raising option would be to charge for membership on the Board (companies want to be on the Board).

B. Who should be on the Board of Trustees? What would be the role/involvement of sponsors?

- Should the Board include the IRS? (It was noted that there are limitations on the ability of government employees to serve on boards.)
- Should the Big 4 be represented? What other firms/companies?
- Tax courses are increasingly being covered by professionally qualified faculty. Should they be represented?
- Sponsors could be used as speakers across different types of ATA sessions.
- Sponsorships would involve senior people from the firms.
- Sponsors may be willing to provide conference materials (pens, bags).
- Sponsors would have access to professors and may also allow us access to their materials.

C. What would we do if we had more money? What are the uses for the money?

- e.g., this summer, the ATA is picking up \$1 of the \$46 cost of the lunch for ATA members;
- perhaps some administrative assistance could be provided so that ATA members don't spend so much of their volunteer efforts dealing with administrative detail (service is not highly recognized or rewarded at many schools).

12. The Pro Bono Task Force created a survey for VITA program administrators/participants.

13. The Trustees discussed the committee structure of the Tax Policy Research Oversight Committee to determine if there is a better structure for the nature of the projects. This Committee, in part, reviews the statements and pronouncements of the six policy subcommittees: Complexity Reduction, Corporate Tax Policy, Family Tax Policy, Flow-Through Entities Policy, International Tax Policy, and Tax Accounting Policy. Since not all of these subcommittees will necessarily have an issue during the year on which to write a response to proposed legislation, it was suggested that task forces could be created to respond to specific current Legislation rather than continuing to try to slot the legislation into one of the six standing committees. Wider distribution of the comments and reports of

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the policy subcommittees is another issue. The six chairs of the subcommittees could review papers to decide if they should be submitted to Congress. Gary Previts suggested this would provide exposure/ publicity for the organization and get its views known. He indicated such statements are allowed provided it is made clear that it is not the official position of the organization. It will be investigated whether such reports can be published in outlets such as *Accounting Horizons*, *The Journal of Legal Tax Research*, *Tax Notes*, or *BNA* to provide additional incentive for the report writers. The possibility of creating an award for the best policy paper will also be investigated.

14. The Board of Trustees agreed to support the AICPA Model Tax Curriculum, recognizing that the curriculum is the ideal and that educators will have to select which topics to cover if insufficient time is available to cover the entire Curriculum.
15. The meeting was adjourned after a motion by John Phillips to do so, seconded by Gillian Spooner.

2008 Regional Meetings

The 2008 AAA Regional Meeting dates and locations are as follows:

Region	Date	Location
Southwest	March 6–8	Houston
Midwest	March 27–28	Troy, Michigan
Southeast	April 3–4	Birmingham
Mid-Atlantic	April 24–26	Philadelphia
Ohio	April 24–26	Dayton, Ohio
Western	May 1–3	San Francisco

Your ATA Regional Meeting Committee members are:

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Additional information regarding the regional meetings is available on the AAA website.

**2008 Midyear Meeting
and JATA Conference
Memphis, February 22–23, 2008
Sponsored by the KPMG Foundation**

Tentative Program

Please check: <http://aaahq.org/ata/index.htm>
for updates to the program.

Friday, February 22, 2008

7:30 a.m.

Registration Opens – Foyer, West

7:30–8:30 a.m.

Continental Breakfast – Foyer, West

7:30 a.m.–6:30 p.m.

Publisher Exhibits – Foyer, West

CPE Sessions

8:15–9:45 a.m.

CPE Session – Grand Salon A

This session will be led by professionals from KPMG.

10:15–11:45 a.m.

CPE Session – Grand Salon A

This session will be led by professionals from KPMG.

Noon–1:15 p.m.

Lunch – Continental Ballroom

New faculty will be introduced by Jennifer Kahle (University of South Florida), Chair of the New Faculty Concerns Committee.

JATA Conference

10:00 a.m.–Noon

JATA Conference Part I – Grand Salon B

Moderator: Bryan Cloyd (Virginia Tech University)

(See enclosed Call for Papers for this session)

Noon–1:15 p.m.

Lunch – Continental Ballroom

New faculty will be introduced by Jennifer Kahle (University of South Florida), Chair of the New Faculty Concerns Committee.

1:30–3:30 p.m.

JATA Conference Part II – Grand Salon B

Moderator: Bryan Cloyd (Virginia Tech University)

Concurrent Sessions

1:30–3:30 p.m.

Legal Research – Grand Salon A

Moderator: Robert Gardner (Brigham Young University)

3:30–4:00 p.m.

Refreshment Break – Foyer, West

Friday, February 22, 2008

4:00–5:30 p.m.

Reflections and New Directions: A Town Meeting with Recent Sommerfeld Award Winners

Moderator: TBA

Fifteen years ago, the ATA established the Ray Sommerfeld Outstanding Tax Educator Award to recognize, honor, and reward outstanding contributions by a faculty member teaching taxation at an academic institution.

To commemorate the 15th anniversary of the award's establishment, this session (conducted in a town meeting format) will allow audience members to ask questions to a panel of recent Sommerfeld winners who will provide their reflections and opinions on where they think the tax profession is headed, the state of the tax academy, and advice on becoming a successful tax researcher/a successful tax teacher.

Panelists will include Doug Shackelford, Terry Shevlin, and Ed Outslay.

5:30–6:45 p.m.

Committee Meetings – Salon Rooms

7:00–8:00 p.m.

Reception Sponsored by KPMG – Venetian

Saturday, February 23, 2008

7:30–8:30 a.m.

Continental Breakfast – Foyer, West

7:30–8:30 a.m.

New Faculty Breakfast – Grand Salon E

7:30 a.m.–5:00 p.m.

Publisher Exhibits – Foyer, West

Concurrent Sessions

8:30–10:00 a.m.

(1) New Directions in Tax Research – Grand Salon A

Moderator: TBA

This session will feature panelists who will provide their insights on the latest trends in tax research.

Continued on next page...

8:30–10:00 a.m.**(2) ATA/Deloitte Teaching Award** – Grand Salon B

Moderator: Raquel Alexander (University of Kansas)

This session will feature the 2007 ATA/Deloitte Teaching Innovation Award winner, Mary Margaret Frank.

10:00–10:30 a.m.**Refreshment Break** – Foyer, West**10:30 a.m.–Noon****(1) Research Opportunities with the Tax Gap** – Grand Salon A

Moderator: TBA

The tax gap has recently been estimated to be over \$300 billion annually. Given its magnitude, both Congress and the IRS have shown great interest in better understanding the tax gap and its causes. This session will examine potential research opportunities into the tax gap and its causes.

Included on the panel will be Mike Dolan, former Acting Commissioner of the IRS.

10:30 a.m.–Noon**(2) Incorporating Active Learning in Tax Classes** – Grand Salon B

Moderator: Carol Fischer (St. Bonaventure University)

Over the last decade, many educators have encouraged a move away from passive learning to more active learning. Research in learning suggests that active learning can play a key role in improving critical thinking and problem solving. The panelists in this session will share exercises they have incorporated into their tax classes to encourage active learning.

Saturday, February 23, 2008

Noon–1:30 p.m.**Lunch** – Continental Ballroom

Speaker: Mr. Reagan Farr, Commissioner of the Tennessee Department of Revenue.

1:30–3:00 p.m.**(1) Beyond the Federal Income Tax** – Grand Salon A

Moderator: TBA

While a great deal of research is focused on the federal income tax, this session will highlight areas outside the federal income tax that may be productive research areas. Panelists will describe the opportunities and interesting research questions that exist in areas like state taxes, exempt organizations, and property taxes.

1:30–3:00 p.m.**(2) Assurance of Learning and Assessment** – Grand Salon B

Moderator: TBA

Panelists in this session will discuss best practices in assessing accounting programs as well as undergraduate and graduate tax courses. Effective strategies ranging from establishing learning goals and objectives to developing assessment measures and making program and course changes based on the results will be presented.

3:00–3:30 p.m.**Refreshment Break** – Foyer, West**3:30–5:00 p.m.****(1) Research by New Tax Faculty and Ph.D. Students** – Grand Salon A

Moderator: Jennifer Kahle (University of South Florida)

New faculty and Ph.D. students will present their research in this session. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants.

3:30–5:00 p.m.**(2) Topic Overload in the Introductory Tax Class** – Grand Salon B

Moderator: TBA

This session, sponsored by the Teaching Resources Committee, will focus on the challenge of covering more material without more time. Panelists will share strategies for dealing with this issue and discuss how to decide which topics warrant in-depth coverage. They will share advice on topics such as: What topics do they cover? At what level do they cover them? Is there an ideal or are we just trying to get the students exposed to taxation? What are the trade-offs between providing in-depth coverage of selected topics versus limited coverage of a wider range of topics?

End of Conference

Meeting Registration Information

The registration fee for the conference is \$175. You may register for the meeting online at the ATA website (<http://aaahq.org/ata/index.htm>). The meeting registration fee includes a name badge (required for admittance to all events), all meals specified in the program, and a list of registrants. A \$50 late registration fee will be charged for any registrations received after January 21, 2008. To help us ensure the proper room size and food requirements, it is very important that you complete the enclosed form indicating the sessions and meals you expect to attend.

Conference Hotel Information

The conference will be held at The Peabody Memphis. For more information about the hotel, visit the hotel website at <http://www.peabodymemphis.com>.

Making a Reservation

Hotel reservations may be made online at the above web address. Click on "Make a Room Reservation" to get the webpage with the reservation requests. In the Group Reservation block on the left, enter the Group Number 284353 and click Submit. You will then be presented with a reservation page where you can select the details of your reservation. The special ATA rate will be displayed with your room options.

After choosing your room type, you will be asked to complete a new guest registration and reservation process that will include providing personal information and your method of payment. After providing this information and clicking "Make Reservation," you will receive your confirmation information.

Alternatively, reservations may be made by phone, directly with the hotel, (901) 529-4000 or (800) PEABODY. Be sure to mention that you are with the American Taxation Association to get our special rate of \$169 (plus tax) for either a single or double room.

A minimum number of guest rooms had to be guaranteed to get this rate (i.e., the ATA must pay for unused rooms). To help us meet the room block requirement, please stay at The Peabody Memphis. The block of rooms will be held until January 21, 2008. Note we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut off date. You should make your reservations as early as possible to help ensure your accommodations.

Checking In/Out

Check-in time is 4:00 p.m. and check-out time is 11:00 a.m. Although your room may be ready before the normal check-in time, this cannot be guaranteed. If you arrive early and your room is not available, the hotel will provide storage for your luggage. Our special rate will be honored by the hotel (subject to availability) from February 18 through February 25, 2008.

Airport to Hotel Information

TennCo Express Airport Shuttle offers shuttle service between the airport and the Peabody Hotel for

approximately \$15 one-way or \$20 round-trip. Shuttle tickets are sold curbside, just outside the airport baggage claim area. Cab fares are approximately \$30 each way. The hotel is approximately a 15-minute drive from the airport.

What to See and Do in Memphis

Memphis is the largest city in Tennessee and a major cultural center for the southeastern United States with a metropolitan population of over one million. Memphis has an illustrious history as a crossroads for American musical genres, from blues and gospel to jazz and rock 'n roll. The city is recognized as the home of Elvis Presley and as the birthplace of the blues. Graceland is the second most visited house in the country—behind the White House in Washington, D.C.

The Peabody Hotel is conveniently located downtown, just blocks from Memphis attractions like the Beale Street Entertainment District, the Memphis Rock 'n Soul Museum, Gibson Guitar Factory, and Fed-Ex Forum, home of the NBA Memphis Grizzlies. The Peabody Hotel itself is one of Memphis' most popular attractions. The hotel opened its doors in 1925 and is listed on the National Register of Historic Places. The famous Peabody Ducks march to and from the Grand Lobby twice daily in a time-honored tradition dating back to the 1930s. Only minutes away from the hotel are more Memphis tourist attractions such as the STAX Museum of American Soul Music, Memphis Zoo, Graceland, and Sun Studio, the recording studio where legends such as Johnny Cash, Jerry Lee Lewis, Carl Perkins, and Elvis Presley first recorded their music. Easily accessible by trolley is the National Civil Rights Museum, and the South Main Street arts and boutique district, where creative and unique art and fashions can be found.

For more information on travel to Memphis, visit the Memphis Convention & Visitors Bureau website at www.memphistravel.com.

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting.

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