

## ATA Tax Manuscript Award Committee Report - 2008/2009

### Committee Members

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### Charges

- 1 Review the solicitation and selection guidelines for the ATA Tax Manuscript Award. Provide ATA Trustees and Officers with a document outlining the process suitable for display on the ATA website
- 2 Solicit nominations of published research by ATA members by placing a notice in the Fall 2008 ATA Newsletter and on the ATA web page. At least one author co-author must be an ATA member.
- 3 Select the winner(s). Notify the ATA President as well as the Dean and Department Chair at the recipients' institution(s). Inform the ATA webmaster so that timely posting of the winner is made.
- 4 The committee chair will arrange for the plaque(s) and presentation(s) at the ATA luncheon at the 2009 AAA Annual Meeting, in coordination with the Annual Meeting Program Chair.
- 5 Obtain from the prior year's committee chair their updated spreadsheet of published tax articles considered for this award. Update this spreadsheet for new publications and pass on to next year's committee.

## 2008-2009 Report:

The Tax Manuscript Award Committee did an excellent job this year. We completed each of our charges (except the actual presentation and notifications) and have made the final selection for the 2009 award. This year's award will be given to David Guenther and Richard Sansing for "*Fundamentals of Shareholder Tax Capitalization*." This paper received wide-spread support among the committee members.

In completing our charges, we have written a summary of the procedures used for the selection and have updated the spreadsheet of published tax articles that we considered for the award. I attach both of these documents to provide additional details.

There are just a couple of items to note.

- 1) We did not post a notice in the Fall 2008 Newsletter because it had been discontinued. We did however post the notice on the website and send out an email to all ATA members to request nominations for the award. We received only 1 nomination from the public.
- 2) There was some uncertainty about whether committee members could self-nominate their papers for the award. Based upon prior discussions on this very issue, we determined that the committee members could not self-nominate but that other committee members could nominate papers by other committee members. If this were to occur, the committee member with the nominated paper would recuse him/herself from the committee. The selection procedure document provides more details.

Connie D. Weaver, Chair  
2008-09 Tax Manuscript Award Committee

## **2009 KPMG/ATA Tax Doctoral Consortium Committee Final Report**

March , 2009

The 5th Annual KPMG/ATA Tax Doctoral Consortium had 31 students from 25 different schools participating and 11 faculty members..The program (see attached) included presentations by John Robinson (Reviewing Manuscripts), Mary Margaret Frank (Teaching Using the Case Method), LeAnn Luna (Importance of Networking – Insights in the ATA and the NTA), Connie Weaver (If I Could do it Over Again) and Tom Omer (Submitting Your Research). In addition, the consortium included a panel session entitled “Getting Ready for the Job Market – Choosing the Right School” with Yvonne Hinson, Steve Gill, Sue Porter and Ryan Wilson acting as panelists.

The Phd Consortium participants ranked the sessions very high. Average scores ranged from 4.6 to 4.8 on a five point scale. One of the things that seemed to be appreciated was the high-quality presentations along with the interactive manner in which all of the sessions were run. We continued with the break-out sessions which were led by the faculty attendees who also rotated among the tables for each presentation. We provided more time for these breakout sessions and had the faculty formally rotated amongst the tables so that the students got to meet 8 of the faculty in a small setting. One student commented that it was “Great set-up. Great format (network oriented).” In addition, students who were attending the conference for the second time still found the consortium helpful. . For example, one student said “Change it up. For repeat attendees, this year vs. 2008 was much different and that made it valuable again.” The consortium concluded with a dinner at Wolfgang Puck’s where the consortium participants were joined by several ATA officers and KPMG representatives.

Also attached is a copy of the final budget. The funding was generously provided by KPMG. The continued success of the consortium would not be possible without the support of the ATA membership and KPMG.

I really appreciate the help of my committee. All of the presenters spent a significant amount of time on their presentations and did an outstanding job, as indicated by the high evaluations the students gave each of the sessions. Raquel Meyer Alexander and LeAnn Luna were instrumental in handling the many logistics necessary and made sure that all went smoothly. I also want to thank Marty Wartick and Zite Hutton for all their help.

Please note that the 2010 KPMG/ATA Tax PhD consortium is chaired by Jennifer Blouin and will be held on February 18, 2010 in Denver, Colorado.

Sue Porter, Chair

Committee Members; Raquel Meyer Alexander, Mary Margaret Frank, Steve Gill, Yvonne Hinson, LeAnn Luna, Tom Omer, John Robinson, Richard Sansing, Connie Weaver, Ryan Wilson

**FINAL PROGRAM**  
**2009 KPMG/ATA Tax Doctoral Consortium**  
**Orlando, Florida Thursday, February 19, 2009**

<b>7:30 – 8:30</b>	Continental Breakfast
<b>8:30 – 8:35</b>	Introduction:
<b>8:35 – 9:25</b>	<i>Reviewing Manuscripts</i> - John Robinson, University of Texas at Austin
<b>9:25 – 9:45</b>	Breakout groups answering questions regarding the review process
<b>9:45 – 10:00</b>	Break
<b>10:00 – 11:00</b>	<i>Teaching using the case method</i> – Mary Margaret Frank, University of Virginia
<b>11:00 – 11:20</b>	Breakout groups answering questions regarding teaching
<b>11:20– 11:35</b>	Break
<b>11:35 – 12:30</b>	<i>Panel Discussion –Getting ready for the job market – choosing the right school</i> (Yvonne Hinson, Wake Forest University; Steve Gill, San Diego State; Sue Porter, (University of Virginia; and Ryan Wilson, University of Iowa)
<b>12:30 – 1:30</b>	Lunch
<b>1:30 – 2:25</b>	<i>Importance of networking – insights into the ATA and the NTA</i> – LeAnn Luna, University of Tennessee
<b>2:25-2:45</b>	Breakout groups answering questions about experiences with networking
<b>2:40 – 3:00</b>	Break
<b>3:00 – 3:50</b>	<i>If I could do it over again. . .</i> – Connie Weaver, Associate Professor, Texas A&M
<b>3:50 – 4:10</b>	Breakout groups answering questions regarding managing your career
<b>4:10 – 4:30</b>	Break
<b>4:30 – 5:30</b>	<i>Submitting your research</i> – Tom Omer, Texas A&M, Associate Editor, The Accounting Review
<b>6:00</b>	Off site Dinner – <i>Wolfgang Puck's – Downtown Disney</i>

**2009 KPMG/ATA Tax Doctoral Consortium  
Budget versus Actual**

	<u>Budget</u>	<u>Actual</u>
Number of participants	30	31
Food for students and faculty		
Breakfast	\$ 999	
Lunch	1,283	
Morning Break	602	
Afternoon Break	591	
Food service charges (21%)	730	
Sales tax	389	
Dinner	<u>1,512</u>	
Total Food & Beverage	\$ 6,327	\$ 6,338
Hotel (two nights with two students per room)		
\$179 for 35 participants*	6,265	4,833
Miscellaneous	0	125
Audiovisual	<u>350</u>	<u>421</u>
Total	\$13,314	\$11,717
Less: Funding by KPMG	<u>-11,000</u>	<u>-11,000</u>
Funded by ATA	<u>\$ 2,314</u>	<u>\$ 717</u>

\* Six comp rooms were used by students

**Final Report of the ATA Midyear Meeting Logistical Issues Task Force**  
July 2009

Committee Members: Hughlene Burton, University of North Carolina at Charlotte  
Anne Christensen, Montana State University  
Marty Escoffier, Florida International University  
Shirley Dennis-Escoffier, University of Miami (chair)

Every five years a membership survey is conducted to determine preferences for future ATA midyear meeting locations. In spring 2008, a membership survey was conducted online that included possible meeting locations (which have at least three hotels with sufficient guest rooms and meeting space to host an ATA meeting) and members were asked to rank these locations. Washington, D.C. was the highest ranked location and the Trustees voted to hold the midyear meeting in Washington, D.C. at least once every four years.

An additional question was included in the survey on whether members preferred to have meetings in locations that are easy to fly into or go to new locations (some of which may be a little more difficult to get to). The majority of respondents (67.6%) preferred meeting in major cities that are easier to fly into rather than meeting in new locations. When the survey results were presented to the Trustees in August 2008, the Task Force was asked to further investigate the preferred locations (those in the top half) for suitability considering ease of transportation (defined as ability to fly into from ten hub cities throughout the U.S. without an additional change of airplanes) and cost (hotel rooms and food). Based on our findings, the Trustees voted to eliminate several cities. The 12 highest ranked locations that would be acceptable to ATA members and have sufficient meeting space to host an ATA meeting include the following:

- Washington, D.C.
- San Francisco area
- San Diego
- Atlanta
- Denver
- Orlando
- San Antonio
- Dallas
- New Orleans
- Los Angeles area
- Salt Lake City
- Houston

We recommend that locations with significant transportation or cost issues be investigated before including them on the next membership survey.

#### Annual Meeting Tax Program Committee – 2008-2009

- 49 papers were submitted for consideration for inclusion in the 2009 annual meeting program.
- 10 paper sessions ultimately were part of the meeting plus 1 panel session.

#### Committee Members

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#### Tax sessions at AAA 2009 Meeting in NYC

##### Monday August 3, 2009 — 2:00 – 3:30 pm

#### **2.6. Tax Jurisdiction Issues** Moderator: Spencer Usrey, Mississippi State University

*The Lock-out Effect of the U.S. Worldwide Tax System: An Evaluation Around the Repatriation Tax Holiday of the American Jobs Creation Act of 2004*

Roy Clemons, Florida Atlantic University; Michael Kinney, Texas A&M University

Discussant: Mitchell Oler, Virginia Tech

*The Influence of State Sales and Use Taxes on Capital Expenditures and Manufacturing Employment*

Amy Hageman, University of Central Florida;

Discussant: Sanjay Gupta, Michigan State University

*Cross-Jurisdictional Income Shifting: Employing a Multi-year Approach*

Kenneth Klassen, University of Waterloo; Stacie Laplante, University of Georgia

Discussant: Linda Krull, University of Oregon

**Monday August 3, 2009 — 4:00 – 5:30 pm**

**3.6. Behavioral Tax Research** Moderator: Charles Enis, Penn State

*Agency Theory and Multi-Dimensional Locus of Control Applied to the Taxpayer /Tax Professional Relationship*

Michelle Bertolini, Julia Higgs, and Karen Hooks, all at Florida Atlantic University;

Discussant: Gary Fleischman, University of Wyoming

*Factors Associated with Acceptance of Aggressive Tax Advice*

Lin Mei Tan, Massey University;

Discussant: Bambi Hora, University of Central Oklahoma

*Do Consequences Matter? Survey v. Experimental Results in a Tax Setting*

David Hulse, University of Kentucky; Teresa Stephenson, University of Wyoming; Cynthia Vines, University of Kentucky

Discussant: Diana Falsetta, University of Miami

**Monday August 3, 2009 — 4:00 – 5:30 pm**

**3.7. FIN 48**

Moderator: Michael Kinney, Texas A&M

*Did FIN 48 Arrest the Trend in Multistate Tax Avoidance?*

Sanjay Gupta, Michigan State University; Lillian Mills, University of Texas at Austin; Erin Towery, University of Texas at Austin;

Discussant: Jennifer Blouin, University of Pennsylvania

*FIN 48 “Look-Forward” Disclosures: Can Firms Forecast Tax Reserve Changes?*

Amy Dunbar, University of Connecticut; Tom Schultz, Miami University - Ohio;

Discussant: Stephanie Sikes, Duke University

**Tuesday August 4, 2009 — 10:15 –11:45 am**

**4.6. Intersection of Financial and Tax**

Moderator: Leslie Robinson, Dartmouth College

*Inventory Method Choice and Product Market Competition*

David Guenther, University of Oregon; Richard Sansing, Dartmouth College;

Discussant: Jim Seida, University of Notre Dame

*Independence, Impartiality, and Advocacy in Soft GAAP Client Conflicts*

Michael Roberts, University of Colorado Denver;



Discussant: Teresa Stephenson, University of Wyoming

*Tax-Related Financial Statement Restatements and Auditor-Provided Tax Services*

Ananth Seetharaman, Yan Sun, and Weimin Wang, all at Saint Louis University;

Discussant: Thomas Omer, Texas A&M University

**Tuesday August 4, 2009 — 10:15 –11:45 am**

**4.7. Tax and Accounting: Where to Next?**

Moderator: Robert Hodgkinson, Institute of Chartered Accountants in England and Wales

*Panelists:* Andrew Lymer, Birmingham Business School

Lillian Mills, University of Texas at Austin

Terry Shevlin, University of Washington

**Tuesday August 4, 2009 — 2:00 – 3:30 pm**

**5.7. Effective Tax Rates**

Moderator: Casey Schwab, University of Georgia

*The Impact of Tax Optimized Investment Projects on the Effective Group Tax Rate*

Jens Mueller, Caren Sureth, and Christian Läufer, all at University of Paderborn;

Discussant: Warren Bostrom, St. John's University

*Do Corporate Governance Characteristics Influence Effective Tax Rate?*

Kristina Minnick and Tracy Noga, both at Bentley University;

Discussant: Ryan Wilson, University of Iowa

*State Ownership, Tax Status, and Size Effect of Effective Tax Rate in China*

Yaping Wang, Peking University;

Discussant: Fang Hu, City University of Hong Kong

## 5.8. Financial Reporting for Taxes and Tax Shelters

Moderator: Thomas Schultz, Miami University

### *Interpreting Fluctuations in the Book-Tax Income Gap as Tax Sheltering: Alternative Explanations*

Jeri Seidman, University of Texas at Austin;

Discussant: Andrew Gross, University of Arkansas

### *Tax Reserves, Taxes Payable, and Tax Shelters*

Michael Calegari, Santa Clara University;

Discussant: Petro Lisowsky, University of Illinois at Urbana-Champaign

### *Book Tax Differences and Firm Opacity*

Yunhao Chen, Florida International University; Xiaochuan Huang, University of Arkansas; Raynolde Pereira, University of Missouri-Columbia;

Changjiang Wang, Florida International University;

Discussant: Jana Raedy, University of North Carolina

## **Tuesday August 4, 2009 — 4:00 – 5:30 pm**

## 6.6. Implications of Tax Aggressiveness for Firms' Decisions

Moderator: Rick Laux, University of Illinois

### *Does Private Equity Ownership Affect Tax Reporting Aggressiveness?*

Brad Badertscher, University of Notre Dame; Sharon Katz, Harvard University; Sonja Olhoft Rego, University of Iowa;

Discussant: Charlene Henderson, University of Arkansas

### *Are Financial and Tax Reporting Aggressiveness Reflective of Broader Corporate Policies?*

Mary Margaret Frank, University of Virginia; Luann Lynch, University of Virginia; Sonja Olhoft Rego, University of Iowa;

Discussant: Scott Dyreng, Duke University

### *Is Tax Aggressiveness Linked to the Cost of Debt and Equity Capital?*

Petro Lisowsky, University of Illinois at Urbana-Champaign; Devan Mescall, University of Hawaii at Manoa; Garth Novack, University of Washington Tacoma; Jeffrey Pittman, Memorial University of Newfoundland

Discussant: Brad Lindsey, College of William & Mary

**Wednesday August 5, 2009 — 10:15 – 11:45 am**

**7.7. Capital Gains Taxation** Moderator: Susan Gyeszly, Arizona State University

*Capital gains taxation and target shareholder wealth in takeovers*

Martin Bugeja, University of Technology Sydney; Raymond Da Silva Rosa, University of Western Australia;

Discussant: John Robinson, University of Texas at Austin

*Capital Gains Tax Overhang and Payout Policy*

Jonathan Cohn, University of Texas at Austin; Stephanie Sikes, Duke University;

Discussant: William Moser, University of Missouri

**7.8. IFRS and/or Stock Options** Moderator: Erin Towery, University of Texas at Austin

*Do Taxes Matter? Evidence of Individual and Corporate Tax Incentives on the Choice to Hold Shares Acquired from Exercise of Employee Stock Options*

George Ryan Huston, and Thomas Joseph Smith, both at Florida State University;

Discussant: Jared Moore, Oregon State University

*Does IFRS Stock-Option Accounting Affect the Magnitude and Volatility of Reported Tax Items?*

Mary Lea McAnally, Sean McGuire, and Connie Weaver, all at Texas A&M University;

Discussant: John Phillips, University of Connecticut

**Wednesday August 5, 2009 — 2:00 –3:30 pm**

**8.7. International Tax Research** Moderator: Amy Dunbar, University of Connecticut

*The Impact of the German Corporate Tax Reform 2002 on Stock Prices on the Announcement Day of Share Repurchases*

Rainer Niemann, University of Graz, Center for Accounting Research; Tobias Pick, University of Graz, Center for Accounting Research;

Deborah Schanz, WHU - Otto Beisheim School of Management;

Discussant: Kirsten Cook, University of Arizona

*The Effect of Macroeconomic Factors on Implicit Taxes: Evidence from an Emerging Economy*

Ming - Chin Chen and Chung-Yu Hung, both at National Chengchi University;

Discussant: Connie Weaver, Texas A&M University

**Wednesday August 5, 2009 — 4:00 –5:30 pm**

**9.06. Tax Compliance** Moderator: Brigitte Muehlmann, Suffolk University

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

Jenna Meints, University of North Carolina at Chapel Hill; Brent Roberts, University of Illinois at Urbana-Champaign;

Discussant: Tim Bauer, University of Waterloo

*Does Expected Utility Theory Explain Corporate Tax Compliance?*

Tracy Beth Stetson, Oklahoma City University; Alexis Downs, Emporia State University;

Discussant: Donna Bobek, University of Central Florida

*Microanomie as an Explanation of Tax Fraud: A Preliminary Investigation*

James Donegan, Western Connecticut State University; Michele Ganon, Western Connecticut State University;

Discussant: Victoria Glackin, University of South Carolina

# AMERICAN TAXATION ASSOCIATION

## Journal of Legal Tax Research Editor's Report

July 2008-June 2009

Editor: Ed Schnee

TABLE 1

Annual Activity Summary – For the Journal Year ended (e.g., May 31, 2009)

Year	# In- Process, Beginning of Year (a)	# of New Submissions (b)	# of Resubmissions (c)	# Available For Evaluation (a)+(b)+(c) =(d)	# Evaluated (e)	# In- Process, End of Year (d)-(e)
6/30/09	1	12	12	25	25	0

- (a) Include submissions in the editor's hands, but exclude revise and resubmit Editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees, associate editor, and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions where a decision has not yet been sent to the author (note that in-process excludes revise and resubmit editorial decisions that are now in the authors' hands).

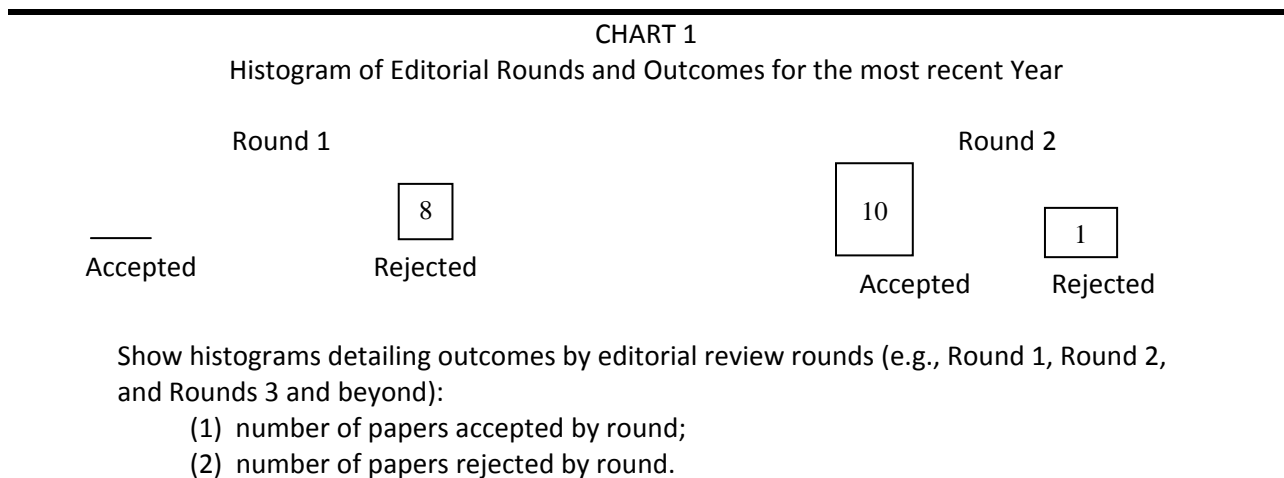
TABLE 2

Annual Outcome Summary

Year	# Evaluated (a)+(b)+(c) =(d)	# Rejected (a)	# Invited to Revise (b)	#Accepted (c)	Acceptance Rate (1): (c)/(a+c)	Acceptance Rate (2): (c)/(d)
6/30/09	25	9	1	10	52%	40%

The "#Evaluated" should equal (e) in Table 1.

The acceptance rate is computed two ways: (1) accepts/(rejects+accepts); and  
(2) Accepts/# evaluated.



**TABLE 3**  
Distribution of Author Affiliation of Manuscripts Accepted

Author Affiliated by School	# of Authors Current Year
San Diego State University	3
University of Rhode Island	2
University of St. Thomas	1
Cal State Univ. – Fullerton	2
San Jose State University	1
University of No. Iowa	1
Rider University	1
Univ. of Texas – San Antonio	1
Iowa State University	4
North Carolina State Univ.	2
Belmont University	1
Univ. of Michigan – Dearborn	2
Texas A&M Univ. – Corpus Christi	1
Drexel University	1

For articles with multiple authors, each author is given 1/n of the credit for each paper, where n is the number of authors of the paper.

**TABLE 4**  
Detailed Processing Time Summary for 12 month period ending 6/30/09

Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
0 ≤ Days ≤ 30	8	40	8	40
31 ≤ Days ≤ 60	12	60	12	60
61 ≤ Days ≤ 90				
91 ≤ Days ≤ 120				
121 ≤ Days				

## **Report on Tax Contents at AAA Regional Meetings 2008/9**

Prepared by Brigitte W. Muehlmann, ATA Regional Meetings Chair  
July 27, 2009

### Regional Committee Chairs:

Bruce Lubich, Mid-Atlantic

Judith Sage, Midwest

Tim Rupert, Northeast

Toby Stock, Ohio

Lynn Jones, Southeast

Wayne Counts, Southwest

Garth Novack, Western

The ATA was represented at each of the regional meetings. I would like to thank the Regional Chairs for all their contributions to this success.

In total, 51 tax program items enriched the regional meetings. There were three CPE sessions, two panels, 44 papers and two Effective Learning Strategy (ELS) Forum presentations. The following table presents a summary of the tax-related program contents by region.

	<b><u>CPE Sessions</u></b>	<b><u>Panels</u></b>	<b><u>Papers</u></b>	<b><u>ELS</u></b>
<b>All Regions</b>	<b>3</b>	<b>2</b>	<b>44</b>	<b>2</b>
By Region:				
Mid-Atlantic	2	-	7	1
Midwest	1	-	3	1
Northeast	-	1	13	-
Ohio	-	-	2	-
Southeast	-	-	11	-
Southwest	-	-	3	-
Western	-	1	5	-

The authors, presenters and discussants largely came from organizations within the respective regions and neighboring states. Papers with authors outside a region frequently had at least one co-author in the region. International representation was low with one paper at the Northeast Regional Meeting from the UK and one co-author of a paper at the Mid-Atlantic Regional Meeting from Taiwan.

Out of the 44 papers with tax contents that were presented, papers that analyzed the law from a policy or practitioner perspective represented roughly 60 percent. The remaining papers dealt with curriculum and learning issues, taxpayer behavior, tax

accounting and the capital market. The following table shows a summary of the papers presented by region.

	<b><u>Law Analysis</u></b>	<b><u>Learn.</u></b>	<b><u>Behav.</u></b>	<b><u>Acctg.</u></b>	<b><u>Cap.M.</u></b>
<b>All Regions</b>	<b>26</b>	<b>8</b>	<b>6</b>	<b>3</b>	<b>1</b>
By Region:					
Mid-Atlantic	5	2	-	-	-
Midwest	3	-	-	-	-
Northeast	7	3	4	-	-
Ohio	1	1	-	-	-
Southeast	8	-	1	2	-
Southwest	2	-	1	-	-
Western	2	1	-	1	1

Please refer to APPENDIX I for a detailed list including titles, authors and presenters as well as discussants (where applicable) including their affiliations and states at each of the regional meetings.

The involvement of the Regional Chairs varied greatly. Some coordinated the submission review process and designed preliminary program descriptions. One Regional Chair designed a thank-you letter that he sent to each author (see APPENDIX 2). Others reported that the Regional Program Chairs hesitated to work with them.



## APPENDIX I

Program Items with Tax Contents by Region  
Regional Meetings 2008/9

- \* **Mid-Atlantic**
- \* **Midwest**
- \* **Northeast**
- \* **Ohio**
- \* **Southeast**
- \* **Southwest**
- \* **Western**

## Mid-Atlantic Region

DC ... DE ... MD ... NJ ... NY ... PA ... WV

### CPE Sessions

#### **Federal Tax Update**, 3.5 credit hours

This session is designed to bring participants current on recent legislation, rulings and cases. Some speculation on changes expected for 2009 will also be covered. Emphasis will be for educators who are familiar with Income Tax Law but need clarification on recent changes and interpretations.

Doug Stives, Monmouth University

#### **Accounting and Auditing Update**, 3.5 credit hours

This program will revisit FAS 157, Fair Value Measurements, considering its ongoing impact on current asset and liability valuations; provide a brief update on **FIN 48, Accounting for Uncertainty in Income Taxes** and update FASB proposals in the areas of financial statement presentation, lease accounting, revenue recognition, and contingencies. This program will discuss audit application problems encountered by accounting firms and recommendations to improve these practices.

John Fleming, CPA, Loscalzo Associates

### Papers

#### **The State Of State Taxation of Telecommuters**

C. Andrew Lafond, Philadelphia University (PA)

Discussant: Brian Greenstein, Seton Hall University (NY)

#### **What to do about College Education: Understanding the Education Credits and the Tuition and Fees Deduction**

Joan Hollister, State University of NY at New Paltz; (NY)

Donald Furman, State University of NY at New Paltz (NY)

Discussant: Brian Greenstein, Seton Hall University (NJ)

#### **Two-Part Analysis Required for Student Exemption from FICA**

Laura Lee Mannino, St. John's University (NY)

Discussant: Brian Greenstein, Seton Hall University (NJ)

#### **The Effect of R&D Tax Credit on R&D Spending and Operating Performance: A Life Cycle Analysis**

Picheng Lee, Pace University; Shuling Chian, Soochow University (Taiwan)

Asokan Anandarajan, New Jersey Institute of Technology (NJ)

Discussant: Janet Phillips, Southern Connecticut State University (CT)

#### **Fraudulent Tax Refunds: The Case of Harriette Walters**

Philip F. Jacoby, American University (DC)

Discussant: Alan Reinstein, Wayne State University (MI)

***Experiential and Group Learning as a Component of Accounting, Audit and Taxation Education***

Katherine Kinkela, New York Institute of Technology (NY)

Peter Harris, New York Institute of Technology (NY)

***Income Tax Coverage in Accounting Principles Courses***

Robyn Lawrence, University of Scranton (PA)

Robert McDonald, University of Scranton (PA)

Discussant: Nashwa George, Berkeley College (NY, NJ)

Effective Learning Strategies Forum

***Service-Based Cost-Volume-Profit (CVP) Problems for Use in Accounting and Tax Courses***

David E. Stout, Youngstown State University (OH)

Raymond Shaffer, Youngstown State University (OH)

## **Midwest Region**

IA ... IL ... IN ... KS ... MI ... MN ... MO ... ND ... NE ... SD ... WI

### CPE Session

#### ***International Tax Issues***

Taxes, Update – 1.0 CH (Plenary Session)

Speaker: Kelly Jordan, Deloitte

### Papers

#### ***Frivolous Arguments: How Not To Evade the Federal Income Tax***

Larry R. Garrison, University of Missouri – Kansas City (MO)

#### ***Death of Death Taxes: Not Likely***

Mehmet C. Kocakülâh, University of Southern Indiana (IN)

David Austill, Union University (TN)

#### ***Student Perceptions of Self-Generated Elaboration Projects in the Study of Intermediate and Tax Accounting Topics***

Judith A. Sage, Texas A&M International University (TX)

Lloyd G. Sage, Texas A&M International University (TX)

### Effective Learning Strategies Forum

#### ***Experiential and Group Learning as a Component of Accounting, Audit and Taxation Education***

Katherine Kinkela, New York Institute of Technology (NY)

Peter Harris, New York Institute of Technology (NY)

## **Northeast Region**

CT ... ME ... MA ... NH ... NY ... RI ... VT

### **Panel**

#### ***Ethics and Taxation***

Moderator: Brigitte W. Muehlmann, Suffolk University (MA)

Joan Hollister, State University of New York at New Paltz (NY)

Rob Walsh, University of Dallas and Don Furman, State U. of New York at New Paltz (NY)

### **Papers**

#### ***Microanomie as an Explanation of Tax Fraud: A Preliminary Investigation***

James J. Donegan and Michele W. Ganon; Western Connecticut State University (CT)

Discussant: Carol Hartley, Providence College (RI)

#### ***Decision Processes of Married Couples in the Tax Setting***

Carol Fischer, St. Bonaventure University (NY)

Timothy J. Rupert, Northeastern University and Martha Wartick, U. of Northern Iowa (IO)

Discussant: Anne L. Jones, University of Massachusetts – Boston (MA)

#### ***The Application of Material Participation Standards under I.R.C. Section 469 to Nongrantor Trusts***

Donald T. Williamson, American University (DC)

A. Blair Stanley, Bloomsburg University of Pennsylvania (PA)

Discussant: Patricia Nodoushani, University of Hartford (CT)

#### ***Tax Relief, or Lack Thereof, for the Sandwich Generation***

Cynthia Blanthorne and Mark Higgins; University of Rhode Island (RI)

Discussant: Diana Falsetta, University of Miami (FL)

#### ***Improving Tax Compliance Attitudes and Behavior through Choice and Goal Congruency***

Diana Falsetta, University of Miami (FL)

Brad A. Schafer, University of South Florida (FL)

Jennifer Kahle Schafer, University of South Florida (FL)

Discussant: Michaela Morrow, Northeastern University (MA)

#### ***Research methods in taxation: developing the Defining Issues Test (DIT) for a tax specific scenario***

Elaine Doyle, University of Limerick (UK)

Jane Frecknall-Hughes, The Open University (UK)

Barbara Summers, Leeds University (UK)

Discussant: Richard A. Bernardi, Roger Williams University (RI)

#### ***Why do States Choose Not to Follow Federal Tax Legislation and Does it Matter?***

Michaela Morrow, Northeastern University (MA)

Robert Ricketts, Texas Tech University (TX)

Discussant: Tracy J. Noga, Bentley College (MA)

***The Effects of Tax Policy on the U.S. Housing Market: §121 as a Case Study***

Michael J. Albert, Grant Thornton, Boston (MA)

Tracy J. Noga, Bentley College (MA)

Discussant: Barry Borden, University of Hartford (CT)

***The Supreme Court Holds that Taxpayers Charged with Criminal Tax Evasion Need Not Show Contemporaneous Intent to Treat Diversions as Returns of Capital Pursuant to Code Sections 301 and 316(a)***

Mark Aquilio, St. John's University (NY)

Discussant: Michael Morrow, Northeastern University (MA)

***Tax Policy Analysis - Current Phase-Out Amounts on Education Tax Credits and Deductions Are Too Low***

Stephen Comey, Massachusetts State College Building Authority/Suffolk University (MA)

Discussant: Julia Camp, Providence College (RI)

***Incorporating International Issues into the Introductory Tax Class***

Timothy J. Rupert, Timothy A. Gagnon and Paul Oliveira; Northeastern University (MA)

Discussant: Paul H. Mihalek, Central Connecticut State University (CT)

***Tax Research Project***

Monique Durant, Anne J. Rich and Judith C. Walo; Central Connecticut State University (CT)

Discussant: John McQuilkin, Roger Williams University (RI)

***Encouraging Undergraduate Research***

Susan B. Anders, St. Bonaventure University (NY)

Steven C. Hall, University of Nebraska – Kearney (NE)

Barbara W. Scofield, University of Dallas (TX)

Robert J. Walsh, University of Dallas (TX)

Discussant: Ronald J. Huefner, State University of New York at Buffalo (NY)

## **Ohio Region**

OH

### **Papers**

***The Economic Decline of Pennsylvania's Oil Heritage Region: Implications for Municipal Budgeting, Taxation, and Redevelopment***

Kreag Danvers, Clarion University (PA)

***Service-Based Cost-Volume-Profit (CVP) Problems for Use in Accounting and Tax Courses***

David E. Stout, Youngstown State University (OH)

Raymond J. Shaffer, Youngstown State University (OH)

## **Southeast Region**

AL ... FL ... GA ... KY ... MS ... NC ... SC ... TN ... VA

### **Papers**

#### ***Activities Not Engaged in for Profit: How the Courts Interpret IRC Section 183***

Richard H. Fern, Eastern Kentucky University (KY)

#### ***Consideration of the Role of Tax Advice and Locus of Control on Taxpayer Compliance: An Experimental Investigation***

Ashley Soliz, The University of Mississippi (MS)

#### ***Taxpayer Advocate Service***

Carolyn Quatrone, IRS

#### ***Mount Sinai Medical Residents are Students for FICA Purposes***

Laura Lee Mannino, St. John's University (NY)

#### ***Early Retirement Payments and Faculty Tenure: Did the Court Err in University of Pittsburgh v. U. S.?***

Richard H. Fern, Eastern Kentucky University (KY)

#### ***Deferred Taxes in the Context of the Unit Problem***

Ron Colley, University of West Georgia (GA)

Joseph Rue, Florida Gulf Coast University (FL)

Ara Volkan, Florida Gulf Coast University (FL)

#### ***The Unintended Consequences of Tax Policy: How Mississippi's Ad Valorem Tax Structure Led to Environmental Devastation***

William H. Black, The University of Mississippi (MS)

#### ***The Times They Are A-Changin': Time to Revisit Quill Corporation v. North Dakota***

A. David Austill, Union University (TN)

Tom Proctor, Union University (TN)

#### ***The Financial Statement Presentation and Its Tax Implications***

Susan Rhame, University of Dallas (TX)

Robert Walsh, University of Dallas (TX)

#### ***Has the IRS Overstepped Its Authority in Redefining Attribution Rules for Partnership Schedule M-3 Filers***

Cherie J. Hennig, Florida International University (FL)

William A. Raabe, Ohio State University (OH)

John O. Everett, Virginia Commonwealth University (VA)

#### ***Earned Income Tax Credit***

Chao M. Liu, Tarleton State University (TX)



## **Southwest Region**

NM ... TX ... OK ... AK ... LA

### **Papers**

#### ***Effective Use of Roth Accounts and Social Security Planning Can Increase Your After-Tax Retirement Income***

Neal R. VanZante, University of Texas Pan American (TX)

Ralph B. Fritzsch, Midwestern State University (TX)

#### ***Do Small Privately-Held Corporations Use Loans to Shareholders to Avoid Taxes***

Richard Ray, Oklahoma State University (OK)

#### ***Does Expected Utility Theory Explain Corporate Tax Compliance?***

T. Beth Stetson, Oklahoma City University (OK)

Alexis Downs, Emporia State University (KS)

## **Western Region**

AL ... AZ ... CA ... CO ... H ... ID ... MT ... NV ... OR ... UT ... WA ... WY

### **Panel**

#### ***How the Government's Stimulus Program Applies to You and Your Stakeholders***

This discussion highlighted an economic assessment and forecast of the stimulus package, along with recent tax developments for you and your accounting classes.

Panelists:

Bill Holland, President/CEO The Holland Group (CA)

Gerald Whittenburg, San Diego State University (CA)

Steven Gill, San Diego State University (CA)

Nathan Oestreich, San Diego State University (CA)

### **Papers**

#### ***A New Era in Tax Credits: The Interest-Free Loan***

Sheldon Smith, Utah Valley University (UT)

#### ***Is Tax Aggressiveness Linked to the Cost of Debt and Equity Capital?***

Garth Novack, Utah State University (UT)

#### ***Recent Constitutional Questions in Taxation: Toward a Legislative Solution to Constitutional Problems of Same Sex Couples and Ministers of the Gospel?***

John Dorocak, Cal State University San Bernardino (CA)

#### ***Tax Reserves, Taxes Payable, and Tax Shelters***

Michael Calegari, Santa Clara University (CA)

#### ***Assessing Service-Learning Outcomes for Students Participating in Volunteer Income Tax Assistance Programs***

Anne L. Christensen, Montana State University (MT)

Dennis Schmidt, Montana State University (MT)

Priscilla Wisner, Montana State University (MT)

## APPENDIX 2

Thank you note to authors, designed by Bruce Lubich, ATA Mid-Atlantic Regional Meeting Chair.

Date

Dear

As the Mid-Atlantic liaison from the American Taxation Association, I want to thank you for your presentation at the 2009 Mid-Atlantic Regional Meeting of the American Accounting Association. The presentation of your tax-related research serves as a reminder of the outstanding possibilities for answering important questions in the tax arena. I look forward to seeing the publication of this research in the near future.

I hope you and your colleagues will continue to submit tax-related research to future Mid-Atlantic Regional meetings.

Sincerely,

Bruce H. Lubich, Ph.D., CPA

Program Director, Accounting

Graduate School of Management and Technology

University of Maryland University College

ATA/Deloitte Teaching Innovations Committee  
Final Report  
June 16, 2009

Committee Members

Ben Ayers  
Mary Margaret Frank  
Greg Geisler  
Sharon Lassar  
Anne Magro  
LeAnn Luna  
Linda Nelsestuen  
Sarah Nutter  
Louise Single  
Anne Christensen (Chair)

The ATA/Deloitte Teaching Innovations Committee received 11 submissions this year. Our committee was impressed with the quality of the submissions. After several rounds of ranking the submissions, the committee selected a recipient for the award. The award recipient will be announced at the ATA Annual Meeting luncheon in New York City. A representative of Deloitte will assist in the presentation of the award. In addition, the committee has notified Sue Porter of our willingness to work with the Mid-Year Program Committee to organize a session in which the award recipient presents his/her teaching innovation.

## External Relations Committee Final Report 2008-09

### Charges

1. Identify, develop, and publicize in the ATA Newsletter and on the ATA website opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.

*Action: Publication of the ATA Newsletter has been suspended. Information about the KPMG Professor Residency program was updated on June 16, 2009 and it is available on the ATA website at:*

*[http://aaahq.org/ATA/sponsors/KPMG/kpmg-resident-prof/KPMG%20PRP\\_Brochure\\_v2.pdf](http://aaahq.org/ATA/sponsors/KPMG/kpmg-resident-prof/KPMG%20PRP_Brochure_v2.pdf)*

2. Explore opportunities for ATA members to work with IRS, Treasury, AICPA, ABA, public accounting firms and other groups in (1) developing joint research topics, and (2) serving on committees, task forces and other working groups.

*Action: Submitted recommendations to the Tax Policy Oversight Committee about increasing the ATA's visibility with Congress, Treasury, and the IRS. Also provided suggestions to the Teaching Resources Committee regarding dissemination of tax education research.*

3. Work with the Tax Policy Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource panels, committees and task forces.

*Action: Worked with the Tax Policy Oversight Committee, but no names were forwarded from this committee to the AICPA for consideration. Responded to the Tax Policy Oversight Committee's desire to increase the ATA's visibility with Congress, Treasury, and the IRS with suggestions regarding marketing of the ATA's activities and members' research.*

4. Explore ways that tax professionals can become more involved with the ATA.

*Action: Worked with the Teaching Resources Committee in developing suggestions for expanding ATA activities to include tax professionals and others.*

### Committee Members

Janet Meade, Chair	University of Houston
Janie Casello Bouges	University of Massachusetts Lowell
John Everett Lowell	Virginia Commonwealth University
Stewart Karlinsky	San Jose State University
Sharon Lassar	Florida International University
Bruce Lubich	University of Maryland
Kent Royalty	St. Mary's University

# **FINAL REPORT OF THE ATA MID-YEAR MEETING COMMITTEE**

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## **2009 MID-YEAR MEETING AND JATA CONFERENCE**

### **The Royal Plaza Hotel**



**February 20-21, 2009  
Orlando, Florida**

*Platinum Sponsors:*  
**Deloitte LLP  
Ernst & Young LLP  
The KPMG Foundation  
PricewaterhouseCoopers LLP**

*Gold Sponsor:*  
**Grant Thornton LLP**

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## **2009 ATA MID-YEAR MEETING SUMMARY**

The 2009 ATA Mid-Year Meeting and *JATA* Conference was held Friday and Saturday, February 20-21, 2009, at the Royal Plaza Hotel, in Orlando Florida. The conference offered a variety of research, teaching, and professional development sessions. All of the conference speakers and presenters generously agreed to share their materials, and they are available on the ATA web page.

The fifth annual KPMG/ATA Doctoral Consortium was held on Thursday before the meeting. Sue Porter, 2009 Tax Doctoral Consortium Chair, and her committee put together an outstanding program. Their report to the ATA provides details of this event.

The 2009 Mid-Year Meeting began on Friday morning with two CPE sessions. The first session was a discussion of the tax considerations of switching from GAAP to IFRS. This session was led by Ashby T. Corum, a partner in the Tax Services Practice of KPMG in Detroit. The second session focused on the taxation of sophisticated financial instruments and was led by Richard Larkins, a partner in the National Tax Department of Ernst & Young.

Concurrent with the second CPE session, the *JATA* Conference began with two papers presented and discussed. Both presentations had a global perspective with the first paper by Jennifer Blouin (University of Pennsylvania) and Leslie Robinson (Dartmouth College) on U.S. multinational intra-firm dividend policy and the second paper on corporate tax burden at home and abroad by Kevin Markle and Doug Shackelford (both University of North Carolina). The papers were discussed by Michelle Hanlon (University of Michigan) and Ken Klassen (University of Waterloo), respectively.

Lunch on Friday was informal and an opportunity for members to reconnect with old friends and colleagues. During the luncheon, Julia Camp (Providence College), Chair of the New Faculty Concerns Committee, introduced the new faculty members in attendance and the doctoral students introduced themselves. The President of ATA, Shelley Rhoads-Catanach, welcomed the attendees and thanked our sponsors for their support of the meeting and introduced individuals from those firms who were present.

Following lunch the Legal Research Session included three papers on a variety of topics, the first by Suzanne Luttman (Santa Clara University), the second by Thomas Schultz (Miami University) and Kyle Scott (University of North Florida), and the third by John Everett (Virginia Commonwealth University), Cherie Hennig (Florida International University), and William Raabe (Ohio State University). This was the first year of having discussants at the legal research session, and Susan Anderson (Appalachian State University), Mark Solomon (Walsh College), and Blaise Sonnier (Florida International University) acted in this role.

The second half of the *JATA* Conference was a concurrent session to legal research. Donna Bobeck (University of Central Florida), Amy Hageman (University of Central Florida), and Richard Hatfield (University of Alabama) presented their paper on client advocacy. Jennifer Kahle Schafer (University of South Florida) served as discussant. The second paper was by Anne Magro and Sarah Nutter (both of George Mason University) on evaluating the strength of tax authorities and was discussed by John Barrick (Brigham Young University).



The final session of the day was a plenary session. The plenary session was a legislative update panel consisting of representatives from each of the Big Four public accounting firms. Panelists were Clint Stretch (Deloitte), Dave Koshgarian (Ernst & Young), Gillian Spooner (KPMG), and Lindy Paull (PricewaterhouseCoopers). The experience and expertise of the panel was evident by the lively discussion among the panelists and the audience. Lil Mills (University of Texas at Austin) moderated the session.

The first day of the meeting concluded with committee meetings followed by a reception.

As in past years, a breakfast was held on Saturday morning for new faculty. This provides an additional opportunity for new faculty to network and meet with the members of the New Faculty Concerns Committee.

The organization of the meeting for Saturday was the same as in prior years with concurrent sessions – two in the morning and two in the afternoon. The day began with a session on teaching tricks and traps and a session featuring research by new faculty and Ph.D. students. The teaching session was interactive as participants moved around the room meeting in small groups with facilitators 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).

Research by new faculty and Ph.D. students featured papers on cross-jurisdictional income shifting by Stacie LaPlante (University of Georgia) and Ken Klassen (University of Waterloo), the psychology of individual income tax evasion by Jenna Meints (University of North Carolina) and Brent Roberts (University of Illinois), and the capital gains tax by Dean Hanlon (Monash University) and Sean Pinder (University of Melbourne). Discussants were Linda Krull (University of Oregon), Andy Cuccia (University of Oklahoma), and Jim Seida (University of Notre Dame).

Later in the morning participants could choose between sessions on how researchers from different disciplines would research a tax question or how to teach specialized tax courses. In the research session, Gary Engelhardt, an economist from Syracuse University, Jeffrey Hales, a financial accountant from Georgia Tech, and John Robinson, a tax accountant from the University of Texas at Austin, talked about how they would design a study to determine how taxes affect savings behavior.

In the teaching session, Ken Orbach (Florida Atlantic University), Terry Crain (University of Oklahoma), and Hughlene Burton (University of North Carolina-Charlotte) talked about issues specific to teaching a specialized technical tax course. Partnership taxation was the focused on during the presentation as an example.

The luncheon speaker for Saturday was Lee Young, a senior manager in state and local sales tax for the Walt Disney Company. His talk focused on compliance and planning issues and offered interesting applications.

Following lunch were concurrent sessions – one a new research paper session and the other a panel on learning assurance. In response to requests from the membership for more paper sessions, an additional paper session was offered around a theme of innovation in research. Papers at this session were on using cross-country data to measure the impact of tax systems by Leslie Robinson (Dartmouth College) and Joel Slemrod (University of Michigan), looking at

inventory method choice and product market competition by David Guenther (University of Oregon) and Richard Sansing (Dartmouth College), and minimum taxation and investment decisions by Claudia Dahle and Caren Surth (both from the University of Paderborn). Discussants were Suzanne Paquette (University Laval), Jim Seida (University of Notre Dame), and David Harris (Syracuse University).

The learning assurance session built on the foundation of last year's popular session on assessment and focused on the development of assessment tools. Panelists Anne Christensen (Montana State University), Bambi Hora (University of Central Oklahoma), Sharon Lassar (Florida International University), and Anne Magro (George Mason University) discussed the process of developing measurement instruments and shared assessment tools from their institutions.

The program ended with the two final concurrent sessions. One session featured the winners of the ATA/Deloitte Teaching Awards. Brigitte Muehlmann (Suffolk University) presented "The Travels of a T-Shirt in the Global World of Taxation" and Raquel Alexander and Andi Wiczak (both from the University of Kansas) presented their project on service learning in the tax curriculum.

During the entire meeting, the AAA had an exhibitor's table to demonstrate the AAA Commons and to help the ATA membership start making use of this resource. The final session featured a talk by Nancy Bagranoff (president elect of the AAA) and a presentation about the AAA Commons focusing on how this online platform can enhance teaching, research, and service productivity. Assisting with the presentation were Sandy Callaghan (Texas Christian University), Julie Smith David (Arizona State University), and Tracey Sutherland (AAA).

In putting together this program summary, I was struck by how many individuals played a role in planning for and carrying out the Mid-Year Meeting. There were many people who were a part of the program itself and had their names listed in the previous paragraphs. There were many more that played roles behind the scenes as session organizers, paper reviewers, and session and meeting facilitators. I want to thank all of these people.

I would also like to especially thank the 2009 ATA Mid-Year Meeting Program Committee for the time and effort they put into the program. The high quality sessions did not happen by accident – they were the result of the talents and hard work of the ATA membership and particularly the Program Committee. The members of the committee are listed below, as well as the individuals who played advisory roles.

The ATA is fortunate that we have been able to have successful meetings year after year. This is largely possible because of the generous assistance we receive from Shirley Dennis-Escoffier (University of Miami) and her husband, Marty Escoffier (Florida International University). Their guidance and expertise in selecting the hotel, negotiating the hotel contract, choosing menus, and making sure things go well once we are on-site is invaluable. Thank you again to Shirley and Marty.

Finally, our meeting is possible because of the generous support of our sponsors. This was the first year for multiple sponsors, and we are indebted to our platinum sponsors, Deloitte LLP, Ernst & Young LLP, the KPMG Foundation, and PricewaterhouseCoopers LLP, and our gold sponsor, Grant Thornton LLP, for their financial support of the meeting. In addition, many individuals from these firms were invaluable in providing ideas and helping us secure the excellent speakers for the program. A special thank you to Scott McQuillan (Deloitte), Ellen

Glazerman and Dick Larson (Ernst & Young), Gillian Spooner (KPMG), and Amy Thompson (PricewaterhouseCoopers) for their help.

The 2010 ATA Mid-Year Meeting and *JATA* Conference will be held at the Westin Tabor Center in Denver, Colorado on February 19 and 20. Be sure to mark your calendars now.

Respectively submitted,

Marty Wartick  
2009 ATA Mid-Year Program Committee Chair

## **2009 ATA MID-YEAR MEETING PROGRAM COMMITTEE**

**Marty Wartick** (Chair), University of Northern Iowa  
**Hughlene Burton**, University of North Carolina at Charlotte  
**Sandra Callaghan**, Texas Christian University  
**Anne Christensen**, Montana State University  
**Terry Crain**, University of Oklahoma  
**Tony Curatola**, Drexel University  
**Diana Falsetta**, University of Miami  
**Carol Fischer**, St. Bonaventure University  
**Charlene Henderson**, University of Arkansas  
**David Hulse**, University of Kentucky  
**Kim Key**, Auburn University  
**Lynn Jones**, University of North Florida  
**Brad Lindsay**, College of William & Mary  
**LeAnn Luna**, University of Tennessee  
**Tim Rupert**, Northeastern University  
**Teresa Stephenson**, University of Wyoming  
**Cyndi Vines**, University of Kentucky  
**Stacy Wade**, Western Kentucky University  
**Scott Yetmar**, Cleveland State University

### ***Advisory Members***

**Susan Anderson**, Appalachian State University  
**Julia Camp**, Providence College  
**Shirley Dennis-Escoffier**, University of Miami  
**Marty Escoffier**, Florida International University  
**Bob Gardner**, Brigham Young University  
**Ellen Glazerman**, Ernst & Young LLP  
**Zite Hutton**, Western Washington University  
**Sarah Nutter**, George Mason University  
**Sue Porter**, University of Virginia  
**Shelley Rhoades**, ATA President  
**Richard Sansing**, Dartmouth College  
**Gillian Spooner**, KPMG

**2009 MID-YEAR MEETING AND JATA CONFERENCE  
FINANCIAL REPORT**

	<b>2009 Orlando</b>	<b>2008 Memphis</b>	<b>2007 San Antonio</b>	<b>2006 San Diego</b>	<b>2005 Washington</b>	<b>2004 Denver</b>
<b>REVENUES:</b>						
Registration Fees:						
Regular Meeting	25,725	30,275	29,575	29,240	34,000	29,595
Student Fees	2,805	3,740	3,060	1,750	0*	0*
Reception Guests	320	360	300	270	270	290
Late Registration Fees	<u>2610</u>	<u>1,650</u>	<u>1,350</u>	<u>1,110</u>	<u>1,105</u>	<u>575</u>
<b>Total Registration Fees</b>	<b>31,460</b>	<b>36,025</b>	<b>34,335</b>	<b>32,370</b>	<b>35,375</b>	<b>30,460</b>
Exhibitor Fees	2,625	3,250	3,250	2,125	2,000	4,375
E&Y Sponsorship	5,000					
Deloitte Sponsorship	5,000					
KPMG Sponsorship	10,000	16,000	19,000	19,000	25,000	25,000
PwC Sponsorship	10,000					
Grant Thornton Sponsorship	5,000					
KPMG Consortium Sponsor	12,500	11,000	11000	11,000	11,000	
E&Y Travel Contribution	<u>5,000</u>	<u>5,000</u>	<u>5000</u>	<u>5,000</u>	<u>5,000</u>	<u>4,580</u>
<b>Total Revenues</b>	<b>86,585</b>	<b>71,275</b>	<b>72,585</b>	<b>69,495</b>	<b>78,375</b>	<b>64,415</b>
<b>EXPENSES:**</b>						
Food and Beverage	34,949	38,391	35,503	40,289	41,531	33,163
Food and Beverage – Consortium	6,338	6,142	4,678	5,962	6,829	
Audio-Visual	4,369	4,386	3,249	2,918	3,899	2,297
Audio-Visual – Consortium	421	590	135	120	670	
Ph.D. travel & hotel***	9,751	11,017	8,899	10,032	11,153	4,264
Guest Speakers—Travel	1,223	2,038	245	411	821	1,451
Duplication, Mailing, and Supplies	1,278	282	852	2,162	1,868	1,235
Site visit ****	1,000		321			
Misc. (photographer/speaker gifts)	<u>350</u>	<u>100</u>	<u>595</u>	<u>-0-</u>	<u>40</u>	<u>79</u>
<b>Total expenses</b>	<b>59,679</b>	<b>62,946</b>	<b>\$54,477</b>	<b>61,894</b>	<b>66,811</b>	<b>42,489</b>
<b>Funds available</b>	<b>\$26,906</b>	<b>\$8,329</b>	<b>\$18,108</b>	<b>\$7,601</b>	<b>\$11,564</b>	<b>\$21,926</b>

\* Registration fees were not charged to Ph.D. students in attendance

\*\* 2005 includes \$655 of expenses related to 2005 mid-year meeting paid in 2004

\*\*\* 2007 includes an estimate of \$5,000 for student travel. Travel costs are paid by students and reimbursed from E&Y donation.

\*\*\*\* 2009 expense was paid in the prior year

## ATA ATTENDANCE HISTORICAL RECAP

There were 192 paid registrants for the 2009 Mid-Year Meeting including 34 doctoral students. In attendance were also three presenters, four representatives from the AAA, one emeritus faculty member, and three sponsor representatives who received complimentary registration. Examining paid registrants only, the total paid registrants are 230, 217, 209, 186, 183, 200, 207, 205, 217, and 192 for the Orlando, Phoenix, New Orleans, St Petersburg, Denver, Washington, DC, San Diego, San Antonio, Memphis, and Orlando meetings respectively.

<u>Year</u>	<u>Registrants</u>	<u>City</u>	<u>Hotel</u>
1989	N/A	Dallas	Harvey Hotel
1990	N/A	Atlanta	Marriott Marquis
1991	121	Albuquerque	Hyatt
1992	143	Denver	Stouffer's Concourse
1993	158	Chicago	Westin
1994	168	Atlanta	Swissotel Inn
1995	204	San Antonio	Plaza San Antonio
1996	263	New Orleans	Royal Sonesta
1997	246	San Diego	Hilton Beach/Tennis Resort
1998	228	Atlanta	Ritz Carlton
1999	242	San Francisco	Hyatt at Fisherman's Wharf
2000	238	Orlando	Hotel Royal Plaza
2001	234	Phoenix	Sheraton Crescent Hotel
2002	219	New Orleans	Wyndham New Orleans at Canal Place
2003	198	St. Petersburg	Hilton St. Petersburg
2004	210	Denver	Denver Westin Tabor Center
2005	252	Washington, DC	Hyatt Regency on Capital Hill
2006	208	San Diego	Paradise Point Resort & Spa
2007	205	San Antonio	Hilton Palacio del Rio
2008	217	Memphis	The Peabody Hotel
2009	203	Orlando	Royal Plaza Hotel

## GEOGRAPHIC ANALYSIS - PART 1A

### Number of Participants by State of University or Affiliation Location<sup>1</sup> 2005 through 2009 Mid-Year Meetings

	DC	San Diego	San Antonio	Memphis	Orlando		DC	San Diego	San Antonio	Memphis	Orlando
State/Country	2005	2006	2007	2008	2009	State/Country	2005	2006	2007	2008	2009
Alabama	4	5	3	6	5	New Hamp.	1	1	1	0	2
Alaska	1	0	0	0	0	New Jersey	3	3	0	1	1
Arizona	7	7	3	5	4	New Mexico	1	0	0	0	0
Arkansas	4	3	3	3	5	Nevada	1	0	2	0	0
California	8	15	3	8	4	New York	7	2	7	3	4
Colorado	4	2	3	2	2	Ohio	5	3	2	1	3
Connecticut	6	5	5	5	3	Oklahoma	9	9	7	9	8
Delaware	0	0	0	0	0	Oregon	0	2	3	5	3
Florida	16	10	15	16	25	Pennsylvania	9	5	2	3	4
Georgia	8	8	9	6	7	Rhode Island	1	1	1	1	3
Hawaii	2	2	1	1	1	South Carolina	3	1	1	3	4
Idaho	2	2	1	1	0	Tennessee	6	4	7	6	4
Illinois	13	8	6	6	2	Texas	20	21	31	27	21
Indiana	7	7	6	3	5	Utah	6	7	5	5	5
Iowa	3	4	5	7	7	Virginia	11	9	7	10	8
Kansas	2	2	3	2	3	Washington	3	3	3	8	3
Kentucky	4	3	2	4	3	Wash. DC	1	3	1	4	0
Louisiana	2	0	0	2	0	West Virginia	1	0	0	0	0
Massachusetts	11	10	5	11	4	Wisconsin	3	3	3	0	0
Maryland	1	0	0	0	0	Wyoming	0	1	1	1	1
Maine	1	0	1	0	0	Canada	5	7	4	5	9
Michigan	6	4	7	9	7	Australia	1	0	0	0	1
Minnesota	1	4	3	6	2	Netherlands	0	0	0	0	0
Missouri	4	2	6	3	2	South Korea	1	1	2	0	0
Mississippi	4	1	4	5	0	U.K.	1	0	0	1	0
Montana	1	2	3	2	1	Hong Kong	0	1	2	0	0
North Carolina	20	11	12	7	13	Germany	0	0	1	0	1
North Dakota	0	0	0	0	0	Japan	0	0	0	1	0
Nebraska	1	2	1	3	3						

<sup>1</sup> All years except 2005 are for paid registrants only. 2005 figures include doctoral students that were not charged a registration fee.

## GEOGRAPHIC ANALYSIS - PART 1B

### Number of Participants by State of University or Affiliation Location<sup>2</sup> 2000 through 2004 Mid-Year Meetings

State/Country	Orlando 2000	Phoenix 2001	N.O. 2002	St. Pete 2003	Denver 2004	State/Country	Orlando 2000	Phoenix 2001	N.O. 2002	St. Pete 2003	Denver 2004
Alabama	4	1	3	4	4	North Dakota	0	0	1	0	0
Alaska	1	1	1	0	0	Nebraska	0	1	2	1	1
Arizona	6	8	8	6	7	New Hamp.	1	1	1	1	1
Arkansas	3	4	6	4	1	New Jersey	7	2	0	1	1
California	9	10	7	10	11	New Mexico	1	1	0	1	0
Colorado	8	9	6	3	13	Nevada	0	1	2	0	1
Connecticut	5	5	5	5	3	New York	6	6	2	6	8
Delaware	0	1	0	0	0	Ohio	5	2	2	5	8
Florida	21	14	6	17	9	Oklahoma	12	8	8	5	9
Georgia	8	8	8	6	6	Oregon	1	1	3	0	1
Hawaii	2	2	1	3	1	Pennsylvania	8	6	6	5	7
Idaho	0	2	0	0	1	Rhode Island	2	1	1	0	1
Illinois	12	8	13	8	11	South Carolina	1	2	2	3	2
Indiana	7	6	4	7	5	Tennessee	7	3	5	5	2
Iowa	4	4	4	3	4	Texas	21	18	26	14	19
Kansas	2	1	3	1	2	Utah	6	8	6	6	6
Kentucky	5	3	6	7	4	Virginia	9	8	9	6	9
Louisiana	6	4	7	5	2	Washington	2	4	3	1	3
Massachusetts	7	5	5	8	10	Wash. DC	4	3	1	6	2
Maryland	0	0	0	1	0	West Virginia	2	1	0	1	0
Maine	1	1	0	0	1	Wisconsin	2	2	2	4	4
Michigan	9	6	5	7	5	Wyoming	0	0	0	0	0
Minnesota	3	3	0	0	2	Canada	1	5	6	3	2
Missouri	4	1	1	2	4	Hong Kong	0	1	0	0	0
Mississippi	1	2	2	2	2	Netherlands	0	1	0	1	0
Montana	0	1	0	1	2	South Korea	0	3	4	0	1
North Carolina	12	13	16	12	12	United Kingdom	0	2	0	0	0

<sup>2</sup> All years except 2000 are for paid registrants only. 2000 figures include presenters and exhibitors.

**GEOGRAPHIC ANALYSIS - PART 2**  
**Number of Participants by State of University or Affiliation Location**  
**1999 through 2009 Mid-Year Meetings**

<b>Year</b>	<b>West</b>	<b>Central</b>	<b>East</b>	<b>Total US</b>	<b>Foreign</b>
1999 (San Francisco)	59	92	87	238	4
2000 (Orlando)	36	102	99	237	1
2001 (Phoenix)	49	86	70	205	12
2002 (New Orleans)	37	88	74	199	10
2003 (St. Petersburg)	31	80	81	192	6
2004 (Denver)	46	82	78	210	4
2005 (Washington, DC)	36	75	123	234	8
2006 (San Diego)	43	69	86	198	9
2007 (San Antonio)	27	83	85	197	9
2008 (Memphis)	37	86	87	210	7
2009 (Orlando)	24	83	75	182	11



## REASONS FOR ATTENDING THE MID-YEAR MEETING

Attendees to the 2004-2009 meetings were asked the following question: Please rank on a scale of 1 to 5 (with 5 being very important and 1 being not important) the following reasons why you attend the ATA Mid-Year Meeting. The reported numbers are averages.

<b>Reason for Attending</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>
<i>JATA</i> Conference	3.44	2.72	2.97	3.46	3.02	2.90
Legal research	2.13	2.69	2.66	2.67	2.86	3.00
Education sessions	2.96	3.42	3.43	3.26	3.70	3.55
CPE sessions	2.53	3.03	3.22	3.12	3.33	3.49
Research sessions	3.55	3.28	2.84	4.05	3.37	3.09
Meeting location	2.73	3.41	2.97	2.90	3.00	3.29
Meeting time (i.e., Feb., March)	2.20	2.97	2.79	2.45	2.35	2.80

Attendees to the 2003 and 2002 Mid-Year meeting were asked to pick their top three reasons for attending the Mid-Year meeting and give their most important reason a rating of “1” and the least important reason a rating of “3”.

<b>Reason for Attending</b>	<b>2003 Meeting (n=47)</b>	<b>2002 Meeting (n=39)</b>
<i>JATA</i> Conference	48 (20)	24 (10)
Networking	45 (21)	49 (21)
Teaching tip sessions	47 (22)	28 (13)
Legal research sessions	27 (16)	15 (7)
Research methods	21 (11)	7 (4)
Research (other than <i>JATA</i> Conf.)	20 (11)	12 (7)
City	14 (7)	20 (10)
“Insider” sessions	13 (7)	13 (7)
Education research	12 (8)	8 (4)
CPE sessions	10 (6)	15 (8)
Ability to get CPE credit	7 (4)	15 (9)
Hotel	0 (0)	1 (1)

## FUTURE MID-YEAR SITE PREFERENCES

Below are the results regarding attendees' preferences for future meeting locations. In bold are the cities that the ATA is going to or has gone to after that year's survey. The city in italics has been investigated but is not viable. The bold and italic city has been recommended to be the site of 2011 meeting.

The 2009 meeting participants ranked their top three choices with 1 being the top choice. Number of votes and the number of times the city was the top selection are as follows: (note that averages presented in prior reports can be misleading as respondents only assigned ratings to top three choices):

City	Votes	Top Selection
<b><i>New Orleans</i></b>	<b>26</b>	<b>9</b>
Salt Lake City	25	10
San Diego	23	9
Phoenix	20	3
San Antonio	19	8
Atlanta	15	4
Dallas	11	4
Houston	11	3
Others mentioned: Miami, Tampa, Seattle, Santa Fe, Charlotte		

The 2008 meeting participants ranked their top three choices with 1 being the top choice. Number of votes and the number of times the city was the top selection are as follows: (note that averages presented in prior reports can be misleading as respondents only assigned ratings to top three choices):

City	Votes	Top Selection
Phoenix	27	7
San Francisco	19	7
San Diego	19	5
New Orleans	17	7
<b><i>Wash., D.C.</i></b>	<b>15</b>	<b>6</b>
Salt Lake City	13	5

The 2007 meeting participants ranked their top three choices with 1 being the top choice. Number of votes and the number of times the city was the top selection are as follows:

City	Votes	Top Selection
<i>Seattle</i>	23	12
<b><i>Denver</i></b>	<b>20</b>	<b>8</b>
Orlando	18	7
Miami	17	6
St. Louis	17	2
New Orleans	14	4

The 2006 meeting participants ranked their top three choices with 1 being the top choice. Number of votes, number of times the city was the top selection and the average rank.

City	Votes	Top Selection	Average
<b>Memphis</b>	<b>12</b>	<b>4</b>	<b>2.08</b>
Seattle	19	9	1.84
Orlando	18	6	1.89
St. Louis	12	2	2.08
Atlanta	13	5	2.00
Miami	9	3	1.89

The 2005 meeting participants ranked their top three choices with 1 being the top choice. Number of votes, number of times the city was the top selection and the average rank.

City	Votes	Top Selection	Average
New Orleans	28	11	1.96
<b>Memphis</b>	<b>26</b>	<b>14</b>	<b>1.58</b>
Orlando	31	9	2.23
Atlanta	24	3	2.17
St. Louis	23	8	2.13

The 2004 meeting participants ranked their top three choices with 1 being the top choice. Number of votes, number of times the city was the top selection and the average rank.

City	Votes	Top Selection	Average
New Orleans	25	13	1.72
<b>San Diego</b>	<b>26</b>	<b>13</b>	<b>1.73</b>
Phoenix	22	7	1.95
Atlanta	20	6	2.05
<b>San Antonio</b>	<b>29</b>	<b>6</b>	<b>2.24</b>
Dallas	14	2	2.29

The 2003 meeting participants (weighted based on 1, 2, 3) with first priority in parentheses

<b>San Diego</b>	<b>42 (20)</b>	Miami	29 (15)
New Orleans	38 (19)	Atlanta	27 (12)
Seattle	37 (18)	Los Angeles	25 (14)
<i>Las Vegas</i>	<i>33 (16)</i>	Salt Lake City	24 (12)
Boston	33 (15)	<b>San Antonio</b>	<b>24 (11)</b>

The 2002 meeting participants (weighted based on 1, 2, 3) with first priority in parentheses

<i>Las Vegas</i>	<i>27 (13)</i>	Miami	13 (5)
<b>Washington, D.C.</b>	<b>26 (10)</b>	Salt Lake City	11 (6)
<b>San Diego</b>	<b>19 (9)</b>	Boston	6 (3)
Los Angeles	17 (9)	Atlanta	5 (3)
Seattle	15 (7)		

The 2001 meeting participants (first priority only)

Seattle (16)	San Francisco (10)
<i>Las Vegas (14)</i>	<b>Washington DC (10)</b>
<b>Denver (10)</b>	<b>San Antonio (3)</b>

## PROGRAM EVALUATION

The table below presents the attendance, the number of attendees who evaluated the session, and mean evaluation scores (5=Superior, 4=Excellent, 3=Average, 2=Fair, 1=Unsatisfactory) for each session. Fifty-five surveys were returned. The number of participants attending each session was based on room counts taken by committee members 20 minutes after the start of each session. A copy of the program is included in Appendix A.

Session	Attendance	Surveys	Mean
<b>Switching from GAAP to IFRS</b>		18	3.6
<i>Friday 8:15 - 9:45 a.m.</i>			
<b>Taxation of Sophisticated Financial Instruments</b>		17	3.8
<i>Friday 10:15 - 11:45 a.m.</i>			
<b>JATA Conference - Part I</b>		28	4.4
<i>Friday 10:00 - Noon</i>			
<b>Legal Research</b>	48	15	4.1
<i>Friday 1:30-3:30 p.m.</i>			
<b>JATA Conference - Part II</b>	81	30	4.6
<i>Friday 1:30-3:30 p.m.</i>			
<b>Legislative Update</b>	119	41	4.5
<i>Friday 4:00-5:30 p.m.</i>			
<b>Research by New Faculty and Ph.D. Students</b>	63	19	4.4
<i>Saturday 8:30-10:00 a.m.</i>			
<b>Teaching Tricks and Traps</b>	56	27	4.7
<i>Saturday 8:30-10:00 a.m.</i>			
<b>Researching Tax from Different Perspectives</b>	62	32	4.3
<i>Saturday 10:30 a.m.-12:00 p.m.</i>			
<b>Teaching Specialized Tax Courses</b>	48	16	4.1
<i>Saturday 10:30 a.m.-12:00 p.m.</i>			
<b>Transaction Taxes (Lee Young, Walt Disney)</b>		48	4.6
<i>Saturday 12:00-1:30 p.m.</i>			
<b>Innovative Tax Research</b>	62	22	4.1
<i>Saturday 1:30-3:00 p.m.</i>			
<b>Developing Assessment Tools for Learning Assurance</b>	33	17	4.4
<i>Saturday 1:30-3:00 p.m.</i>			
<b>ATA/Deloitte Teaching Awards Presentation</b>	25	11	4.5
<i>Saturday 3:30-5:00 p.m.</i>			
<b>What AAA Commons Can Do For You</b>	22	9	4.4
<i>Saturday 3:30-5:00 p.m.</i>			

## HOTEL EVALUATION

Hotel Question	Surveys	Mean
Hotel location and overall setting	48	4.1
Hotel meeting rooms	51	4.0
Hotel sleeping rooms	45	3.9
Hotel food	49	4.0

### COMMENTS:

#### Hotel location and overall setting

- Nice to be within walking distance to restaurants and shopping
- Can do without high priced resort
- No restaurant of consequence within hotel
- Very convenient
- Hard to sleep next to a highway; not much within walking distance
- Fine for conference but nothing special

#### Hotel meeting rooms

- Not too large
- Too noisy
- Noise carried between rooms
- Should clear water classes between sessions
- Inadequate control of temperature
- Great temperature which is unusual given the normal frigid hotel conditions
- Too cold
- Could hear session next door

#### Hotel sleeping rooms

- I had problems with original room, but hotel staff switched me quickly
- Too loud; no hot water
- Outstanding
- Rooms somewhat run down and in need of repair
- Any chance of a more substantive breakfast?
- Kind of noisy

#### Hotel food

- Better than usual
- Excellent
- Not much variety; I'm not a picky eater, but I couldn't eat much of what was available
- Adequate but nothing special

**APPENDIX**  
**MEETING PROGRAM**

**AMERICAN  
TAXATION  
ASSOCIATION**

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**The Tax Section of the American Accounting Association**

**2009  
Mid-Year Meeting  
and  
JATA Conference**



**February 20 - 21, 2009**

***Platinum Sponsors:***  
**Deloitte LLP**  
**Ernst & Young LLP**  
**The KPMG Foundation**  
**PricewaterhouseCoopers LLP**

***Gold Sponsor:***  
**Grant Thornton LLP**

### **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 15<sup>th</sup> 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 5<sup>th</sup> Annual ATA/KPMG Tax Doctoral consortium, preceding the mid-year 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 mid-year 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 mid-year meeting.

As many of you know, our mid-year 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

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### Friday, February 20, 2009

7:30 a.m.	<b>Registration Opens</b>	Castle Harbour Foyer
7:30 -8:30 a.m.	<b>Continental Breakfast</b>	Castle Harbour Foyer
7:30 a.m.-6:30 p.m.	<b>Publisher Exhibits</b>	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 Luttman (Santa Clara University)  
Discussant: Susan Anderson (Appalachian State University)

**Puerto Rico: U.S. Tax Haven or 51<sup>st</sup> 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)



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

*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.* **Lunch**

*Castle Harbour  
Ballroom* 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  
Harbour Current Tax Legislation**  
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*

**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. **(I) 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)

**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 *Harbour III & IV* Learning**  
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](http://www.nasba.org)

For more information regarding administrative policies such as complaint and refund, please contact the American Accounting Association at 941-921-7747.

**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

**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 Journey	University of Alabama
Pete Lisowsky	University of Illinois—Urbana-Champaign
Michael 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 Witczak	University of Kansas

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Deloitte Dbriefs U  
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### **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.



## **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](mailto: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.

## **2009 ATA Mid-Year Meeting Program Committee**

**Marty Wartick** (Chair), University of Northern Iowa  
**Hughlene Burton**, University of North Carolina at Charlotte  
**Sandra Callaghan**, Texas Christian University  
**Anne Christensen**, Montana State University  
**Terry Crain**, University of Oklahoma  
**Tony Curatola**, Drexel University  
**Diana Falsetta**, University of Miami  
**Carol Fischer**, St. Bonaventure University  
**Charlene Henderson**, University of Arkansas  
**David Hulse**, University of Kentucky  
**Kim Key**, Auburn University  
**Lynn Jones**, University of North Florida  
**Brad Lindsay**, College of William & Mary  
**LeAnn Luna**, University of Tennessee  
**Tim Rupert**, Northeastern University  
**Teresa Stephenson**, University of Wyoming  
**Cyndi Vines**, University of Kentucky  
**Stacy Wade**, Western Kentucky University  
**Scott Yetmar**, Cleveland State University

### ***Advisory Members***

**Susan Anderson**, Appalachian State University  
**Julia Camp**, Providence College  
**Shirley Dennis-Escoffier**, University of Miami  
**Marty Escoffier**, Florida International University  
**Bob Gardner**, Brigham Young University  
**Ellen Glazerman**, Ernst & Young LLP  
**Zite Hutton**, Western Washington University  
**Sarah Nutter**, George Mason University  
**Sue Porter**, University of Virginia  
**Shelley Rhoades**, ATA President  
**Richard Sansing**, Dartmouth College  
**Gillian Spooner**, KPMG

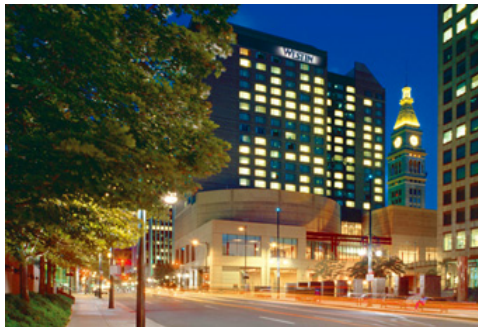
*Please address your questions or comments regarding this meeting to:*

Marty Wartick  
Department of Accounting  
University of Northern Iowa  
Cedar Falls, IA 50614  
marty.wartick@uni.edu  
(319) 273-7754

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:

Susan L. Porter  
McIntire School of Commerce  
University of Virginia  
Charlottesville, Virginia 22904  
(434) 243-2961 office  
(434) 924-7074 fax  
[sue.porter@virginia.edu](mailto:sue.porter@virginia.edu)

*Journal of the American Taxation Association*  
**Editor's Report**

1 July 2008—30 June 2009

Editor: Richard Sansing

**1. Submission statistics**

TABLE 1  
Annual Activity Summary

Year ended 30 June	# In Process, Beginning of Year (a)	# of New Submissions (b)	# of Resubmissions (c)	# Available for Evaluation (a)+(b)+(c) = (d)	# Evaluated (e)	# In Process, End of Year (d)-(e)
2007	7	37	27	71	60	11
2008	11	28	17	56	51	5
2009	5	20	16	41	35	6

- (a) Includes submissions in the editor's hands, but excludes revise and resubmit editorial decisions in authors' hands.
- (b) New manuscripts, excluding resubmissions.
- (c) Resubmissions of previous revise and resubmit editor decisions.
- (d) Evaluation means all actions by referees and/or editor are complete and the manuscript has been returned to the authors.
- (e) Manuscripts processed with a decision returned to the author, including manuscripts returned by the editor without involving referees.
- (f) Submissions for which a decision has not yet been sent to the author (note that manuscripts in process excludes revise and resubmit editorial decisions that are now in the authors' hands).
-

## 2. Outcome statistics

TABLE 2						
Annual Outcome Summary						
Year ended 30 June	# Evaluated (a)+(b)+(c) = (d)	# Rejected (a)	# Invited to Revise (b)	# Accepted (c)	Acceptance Rate (1): (c)/(a+c)	Acceptance Rate (2): (c)/(d)
2007	60	23	27	10	30%	17%
2008	51	22	20	9	29%	18%
2009	35	12	15	8	40%	23%

The “# Evaluated” equals (e) in Table 1.

The acceptance rate is computed two ways: (1) accepts/(rejects+accepts); and (2) accepts/# evaluated.

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## 3. Turnaround statistics

TABLE 3				
Detailed Processing Time Summary for the year ending 30 June 2009				
Time	Number of Manuscripts	Percent	Cumulative Number	Cumulative Percent
$0 \leq \text{Days} \leq 30$	0	0%	0	0%
$31 \leq \text{Days} \leq 60$	13	68%	13	68%
$61 \leq \text{Days} \leq 90$	6	32%	19	100%
$91 \leq \text{Days} \leq 120$	0	0%	19	100%
$121 \leq \text{Days}$	0	0%	19	100%

Table 4 only includes papers that were sent to reviewers by the current editor for evaluation and for which decisions were made between 1 July 2008 and 30 June 2009. The mean turnaround time was 50 days; the median turnaround time was 46 days.

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#### **4. Forthcoming articles**

The following articles will appear in the Fall 2009 issue (Volume 31).

##### **Fall 2009**

*The Effects of the Capital Gains Tax Rate and Expectations of Subsequent Firm Performance on CEO Stock Ownership*

Robert F. Gary

*Bilateral Implicit Taxes and Anti-Competitive Banking Regulation*

David G. Harris and Emre Kilic

Discussion: David A. Guenther

*The Effects of Rate Limits on Property Tax Revenues and School Expenditures: Evidence from Texas*

Elizabeth Plummer and Robert Pavur

The following articles will appear in the Spring 2010 issue (Volume 32).

##### **Spring 2010**

*Do Complexity, Governance, and Auditor Independence Influence whether Firms Retain their Auditors for Tax Services?*

Dennis R. Lassila, Thomas C. Omer, Marjorie K. Shelley and L. Murphy Smith

*Voluntary Disclosure of Auditor-Provided Tax Service Fees*

Jean C. Bedard, Diana Falsetta, Ganesh Krishnamoorthy and Thomas C. Omer

#### **5. Awards**

Awards for the best discussant at the 2009 *JATA* Conference and the *JATA* Outstanding Paper Award selected from those published in 2008 (Volume 30) will be presented at the ATA Luncheon during the 2009 Annual Meeting.

## 6. Editorial Board

*JATA* submissions receive prompt, high-quality feedback due to the efforts of its Editorial Board and ad hoc referees. The current Editorial Board is:

### ***JATA* Editorial Board 2009-2010**

Susan M. Albring	Syracuse University
T.J. Atwood	Florida State University
Donna Bobek	University of Central Florida
Scott Boylan	Washington & Lee University
Andrew Cuccia	University of Oklahoma
Anja De Waegenaere	Tilburg University
Amy E. Dunbar	University of Connecticut
Peter Frischmann	Idaho State University
Greg Geisler	University of Missouri-St. Louis
David G. Harris	Syracuse University
Stacie K. Laplante	University of Georgia
Agnes W.Y. Lo	Lingnan University
LeAnn Luna	University of Tennessee
Garth Novack	Utah State University
Shelley Rhoades-Catanach	Villanova University
Cynthia Vines	University of Kentucky
Ryan Wilson	University of Iowa
Robert Yetman	University of California-Davis

**JATA Conference Committee, 2008-09**  
**Committee Report**

The committee chose the four papers that were presented at the 2009 JATA Conference that was held in Orlando in February, as well as the discussant for each paper. The committee members were Shane Heitzman, Ed Outslay, Sonja Rego, Leslie Robinson, Connie Weaver, and Ryan Wilson.



Legal Tax Research Session  
2009 ATA Midyear Meeting  
Committee Report

Members of the committee included Susan Anderson, Darryl Brown, Gregory Clifton, Mark Cowan, John Everett, Stephen Gara, Leonard Goodman, Ken Orbach, Bill Raabe, Diane Riordan, Jay Soled, Mark Solomon, Blaise Sonnier, and Robert Gardner as chair.

The committee charges were:

1. Establish and post in the Summer and Fall ATA Newsletters as well as on the ATA website guidelines for the submission of legal research papers to the ATA Midyear Meeting.
2. Solicit and select legal research papers for presentation at the 2009 ATA Midyear Meeting. Work with the Editor of the ATA Journal of Legal Tax Research to coordinate efforts so that manuscripts may be considered for potential publication in the journal.
3. Work with the Midyear Meeting Program Committee to determine the number of papers to be presented at the 2009 Midyear Meeting.
4. Arrange for discussants, moderators, and audiovisual equipment if needed.
5. If requested, work with the Editor of the ATA Journal of Legal Tax research to assist in attracting high quality manuscripts to the journal and to provide any other assistance he/she may request.

We received a total of eight submissions for the Legal Tax Research Session. All papers were received by the submission deadline. Two of the papers were forwarded to JATA because they were better suited for that journal. The remaining six papers were blind reviewed by two reviewers. In order to ensure a blind review, I made sure that the Microsoft Word document did not identify the author of the document under the properties tab.

All reviewers were timely in their reviews, and without exception, their recommendations were consistent. Of the six submissions considered, we decided to accept three for presentation. These acceptances were:

***Book/Tax Conformity at Convergence: One Option for Corporate Tax Reform*** by Suzanne Luttman

***Puerto Rico: U.S. Tax Haven or 51<sup>st</sup> State?*** by Thomas D. Schultz and Kyle Scott

***Evaluating the Accelerated Research and AMT Credits Election Under §168(k)(4): Intended and Unintended Consequences*** by John O. Everett, Cherie J. Hennig, and William A. Raabe

These papers were forwarded to Zite Hutton who posted them on the ATA Homepage. I also coordinated with the editor of the Journal of Legal Tax Research regarding the papers that were accepted. Additionally, I sent out thanks and the reviewer comments to the authors of the rejected papers. They were encouraged to continue working on the papers.

I really want to thank all of the committee members. They were very helpful, thorough, and prompt with their reviews.

Robert L. Gardner, Chair  
Legal Research Committee

**Report to the Trustees  
Long Range Planning Task Force  
2008-2009**

Task Force Members: Beth Kern (Chair), Hughlene Burton, Anne Christensen, Lil Mills, Tom Omer, Ed Outslay

**Charges**

The Long Range Planning Task Force was given the following charges for the 2008-2009 academic year:

- 1 Ascertain the challenges facing tax research, education, practice and the ATA.
- 2 Make recommendations, if appropriate, to the Trustees regarding strategies that the ATA can pursue to meet future challenges.
- 3 Assist the Trustees as needed in implementing new strategies adopted by the Board.
- 4 Make recommendations to the Trustees regarding strategies for increasing the public persona (presence) of the ATA.

**Activities**

The task force discussed a number of potential challenges and opportunities facing the ATA over the next several years. Although there are a number of potential opportunities for the ATA, the task force recommended that the ATA work on gaining more prominence as a “tax thought leader.” We met with the Trustees during the February 2009 meeting to ascertain if they concurred that this was an appropriate avenue we should pursue. In Spring 2009 we generated several ideas for raising the ATA’s visibility. We also nominated an ATA member to serve on a White House task force on tax reform. Concurrently, the ATA’s Tax Policy Committee formed several initiatives that would also help raise the ATA’s visibility. Over the next year, the Long Range Planning Task Force will be working with the relevant ATA committees to help the ATA become a tax thought leader.

June 30, 2009

To: Shelley Rhoades-Catanach, President

From: Mark Higgins, Chair Nominations Committee

Re: Nominations Report

The committee met at the ATA Mid-year meeting in Orlando, FL. All of the members of the nominations committee were present except for Alan Ford. Prior to the meeting the chair circulated a list of individuals that had been nominated (including the position nominated for) by the membership. The committee then added to the original list a number of other potential nominees based on their prior service to the organization. After discussion, the committee (including Alan via email) agreed to submit the following list of nominees to the membership.

If you have any questions please feel free to contact me.

President-Elect	Hughlene Burton (University North Carolina - Charlotte)
Vice-President Elect	Sandra Callaghan (Texas Christian University)
Vice-President Elect Finance	Rick Western (Ernst and Young)
Treasurer	Cynthia Vines(University of Kentucky)
Trustee	LeAnn Luna (University of Tennessee)
Trustee - Publications	Connie Weaver (Texas A&M University)
Trustee - Publications	Michael Dolan (KPMG)
Trustee	Henry Miyares (PriceWaterhouseCoopers)
Trustee	Sarah Nutter (George Mason University)
Trustee	Julia Camp (Providence College)

The Nominations committee consisted of the following individuals:

Mark Higgins, Chair	University of Rhode Island
Ben Ayers	University of Georgia
Allen Ford	University of Kansas
Garth Novack	Utah State University
Terry Shevlin	University of Washington

To: ATA Board of Trustees  
From: George Plesko  
Re: Publications Committee Annual Report  
Date: July 27, 2009

The voting members of the 2008-2009 Publications Committee consisted of George Plesko (chair), Jennifer Blouin, Michelle Hanlon, Kenneth Klassen, Linda Krull, and Sonja Rego.

The Publications Committee has worked on the following charges given by the ATA President:

3. *Provide a recommendation to the President and President Elect regarding an Editor Elect for JLTR.*

The Committee issued a call for nominations on October 21, 2008. After the end of the nomination period (November 21, 2008), nominated candidates were contacted to ensure that they wished to be considered for the appointment. From those wishing to be considered, the Committee solicited additional information from four. Specifically, the nominees were requested to provide the Committee with a statement of editorial goals and objectives, as provided in the ATA Operations Manual.

The Committee met at the ATA Mid-year meeting to discuss the nominees, and recommended the appointment Tony Curatola as editor-elect of the JLTR.

5. *Work with Robert Yetman of University of California at Davis to track the progress of our application to include JATA in the SSCI database.*

Robert Yetman briefed the committee on the status of the SSCI application, and will continue to work as an advisor to the Committee during 2009-2010.

6. *Continue to develop and implement a plan to increase the visibility of JATA and JLTR. Also consider ways to increase library subscriptions to both journals.*

The Committee did not explicitly address issues of library subscription of JATA, other than briefly discuss the issue of how changes in University budgets may affect JATA going forward. The Committee was provided information by Ken Klassen suggesting a decline in the number of papers published in both JATA and other journals by ATA members.

7. *Explore ways in which tax based education research (cases, innovative teaching methods, research papers etc.) can be disseminated so that our member's efforts might be recognized by some institutions.*

The Committee discussed the role of JATA and JLTR in serving as outlets for this type of material, and discussed the issue with the editors. No specific changes were identified or recommended.

In addition to the above charges, the Publications Committee was asked to initiate a search for a new webmaster. With concern, I note that we received no nominations or volunteers. A charge for a new ATA Newsletter editor is being made to the incoming Committee. Related to this issue, the Technology Committee is being charged to examine the ATA website and the role of AAA Commons, and the two committees will likely coordinate their work. It is possible to combine the positions of webmaster and newsletter editor if the ATA newsletter becomes web-based.

## **ATA Tax Policy Committee (Final report of the 2008/09 year)**

The committee and the ATA as a whole continue to struggle to respond in a timely manner to current tax policy issues and to respond to requests for comments on proposed legislation, Treasury Regulations and so on.

At the midyear meeting in Orlando, the committee agreed that the ATA should take advantage of our position as unbiased commentators on tax policy and discussed ways to increase ATA's visibility with Congress, Treasury and the IRS.

In this regard, the committee noted the importance of developing long-term relationships with staff members of those organizations. The committee recommended that the structure of the committee (organized around subcommittees with responsibilities over specific technical tax areas) be supplemented with additional subcommittees focused on maintaining relationships with the IRS, Treasury and Congress. Accordingly the committee has been expanded this year to include subcommittees dealing specifically with those relationships.

In addition, in order to maintain continuity of the relationships, the committee concluded that members of the subcommittees ideally should serve longer terms (preferably 3 years) with 1/3 of the members rotating off each year. While we tried to accomplish this informally with the appointment process this year, it may be necessary to come back to the ATA Officers and Board members and request a formal change in the appointment process at some point.

The committee also suggests that the ATA compile an annual top-10 list of suggested tax changes. The list could include both broad tax policy changes as well as more specific recommendations. In the current year, the tax policy committee will put together the list. In the future, the committee would like to create a survey that could then go out to all ATA members asking members to identify and rank the highest priority issues in our tax system. The committee thought that this might give the ATA significant exposure in the media and provide some good sound bites for tax policy makers.

The committee discussed current "hot" items including energy policy, health care policy, transfer pricing, estate tax, tax-exempt bonds and longer term fundamental tax reform. The committee agreed that our current organizational structure is not conducive to commenting on many of these broad issues and that we should survey our members in order to identify expertise in the specific areas. The committee also plans to survey ATA member (and possibly AAA members) in order to identify ATA and AAA members with personal relationships and contacts with tax policy makers.

## **American Taxation Association Committee Report**

### **Teaching Resources Committee: 2008-09**

Committee Members: Kathleen Bauer, Radie Bunn, Ellen Cook, Debra Johnson, Janet Meade, Judith Sage, Carol Fischer (Chair)

Our committee completed most of our work via e-mail discussions, although we also met at the ATA mid-year meeting. I am very grateful to all of the committee members who worked to address each of our charges during the past year. Our charges are listed below with a brief report in each major area.

**1. *In coordination with the ATA Midyear Meeting Committee, plan and administer a teaching session at the 2008 ATA Midyear Meeting.***

At the ATA's Mid-Year Meeting in Orlando, the Teaching Resources Committee sponsored a session entitled "Teaching Tricks & Traps for New and Experienced Teachers. Panelists were invited to share their ideas for techniques that work in the classroom and discuss why some of the best teaching ideas do not always work. We utilized a creative format in which the session attendees were split into several small groups and panelists rotated from one group to another to present their ideas and engage in discussion. This enabled all attendees to actively participate in the session. Panelists included 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).

**2. *Consult with the Undergraduate Curriculum Committee and Graduate Education Committee and the ATA Webmaster to plan and begin implementing an online exchange of assessment material that is being used in tax courses. Implementation should consider how the assessment material should be organized to facilitate ATA members' ease of access.***

Judy Sage served on the undergraduate assessment committee and served as the liaison for our committee to the assessment planning process.

**3. *Write a column for the Spring ATA Newsletter which includes citation and short summaries of articles about innovative teaching ideas.***

The ATA newsletter was discontinued a few years ago; thus, this charge should be dropped in the future. However, members of the 2008-09 committee would be willing to write a brief article to be published on the ATA website, if requested.

**4. *Develop a proposal for ways that the ATA can encourage, develop and disseminate tax education research.***

Our committee developed the following suggestions:

1. Establish a publication outlet (such as a section of JATA or JLTR).
2. Establish an annual award program (or expand the scope of the Teaching Innovation Award). The Innovation Award already does a good job of encouraging and disseminating tax education, but perhaps the scope could be expanded.
3. Develop webcasts highlighting recent research (possibly with Wiley as part of their faculty webcasts). For example, a tax educator could host a webcast discussing their education style or research.
4. Establish a quarterly e-letter to tax professionals (or the major CPA firms) updating them on recent developments in tax education.

5. Several of the teaching resources links on the ATA website appear to be broken. We recommend that next year's committee survey the membership to find out what ATA teaching resources they use and what resources they would like provided. We also recommend exploring the use of the AAA Commons for the dissemination of teaching resources.

**5. *Monitor any developments with the AICPA's Model Tax Curriculum and work with the Undergraduate Curriculum to determine its impact on tax education.***

There has been no AICPA action on the Model Tax Curriculum (MTC) since the 2007 changes with which the ATA was very closely involved. As always, the matrix and outline are included in the AICPA Tax Section website at <http://tax.aicpa.org/Community/Model+Tax+Curriculum.htm>.

The AICPA is "reactivating" the old Tax Education committee as the "Tax Education and Careers" Task Force. They have put out the call for volunteers and, as part of the traditional process, will accept nominations from the ATA. As of the last date a committee spoke with Ed Karl of AICPA (in May 2009), the ATA list had not yet been submitted.

In addition, committee members identified three relatively recent articles of interest to tax educators in assessing the role of the MTC:

McGill & Outslay, "The GAAP in Tax Education: Integrating Tax and Financial Accounting in the Tax Curriculum," *The Tax Advisor* (Feb 2007), pp. 118-121.

Dennis-Escoffier & Rubin, "Curriculum Tools for Tax Educators," *The Tax Advisor* (Feb 2008), pp. 110-114.

Dennis-Escoffier, Kern & Rhoades-Catanach, "The Revised Model Tax Curriculum," *Issues in Accounting Education* (May 2009), pp. 141-156.

**6. *Think generally how the activities of this committee would be of interest to an audience beyond just ATA members and how your committee through the ATA website or other facility can make that activity known both to the members and broader audience.***

Teaching tax is similar to teaching any highly technical subject, be it economics, engineering, law, or physics. We could argue that faculty who teach other technical areas should be interested in the underlying process of teaching tax. However, a more relevant audience that is perhaps not so interested in the process as in the content is the general public. Perhaps this is the purview of the External Relations Committee, but we think the ATA could do more to educate the public about tax law and its implications. Compliance is arguably a major concern, as we have recently witnessed several high ranking public figures who failed to comply with some rather basic tax rules. If compliance is not an issue for public officials, then why should average taxpayers concern themselves with it? Perhaps the ATA could take a role with respect to educating the public about the importance of compliance? One mode for effecting changes in compliance might be developing a social network. Along this line, we might consider something like The Freedom Tax Network <http://freedomtax.ning.com/>. Or we might ask members to work with their students to develop short videos about topical tax issues (such as compliance) and post these on the ATA website and YouTube.

Another type of video might be one produced jointly with one of the big accounting firms highlighting the life of a tax professional. KPMG Canada has a short description on its website ([http://www.kpmg.ca/en/careers/campus/glance\\_taxlife.html](http://www.kpmg.ca/en/careers/campus/glance_taxlife.html)), but we might produce a series of



videos, each focusing on the differences in the working environments of public, industry, nonprofit, and government tax accounting.

Another point is that the ATA is not the AICPA, NATP, or ABA. We are an unbiased group of educated and informed tax educators. The ATA could host public education forums, where local educators could discuss tax law changes (with the media invited). Our website could be expanded to include a section dealing with issues of interest to the public. We could periodically poll our members and students about tax issues and post the results on the web or issue a press release.

We also believe that the ATA should continue to interact with the Volunteer Income Tax Assistance programs at different universities, providing support where possible and identifying best practices.

Whatever the direction, the ATA will need to make a serious commitment if it wants to reach a broader audience in a meaningful way. Standing out from the million other tax voices will require leadership and vision.

**To: Shelley Rhoades-Catanach, President  
American Taxation Association**

**From: Kathleen E. Sinning, Chair  
Undergraduate Assessment and Accreditation Issues Committee**

**Re: Annual Committee Report**

1. The following ATA members served on the Assessment and Accreditation Issues Committee for 2008/09: Susan Anderson, Kathleen Bauer, Bambi Hora, Andrew Judd, Anne Magro, Nancy Nichols, Judith Sage, Louise Single, and Jerrold Stern.

2. The Committee shared a number of charges with the Graduate Assessment and Accreditation Issues Committee and several ATA members served as members of both committees. As a result, the Undergraduate and Graduate committees agreed to work jointly on a number of charges.

3. The following charges were completed by the joint Committees:

a. Kathleen Sinning and Caroline Strobel sent several e-mail messages to ATA members during the fall and early winter semesters asking them to send us copies of new or revised syllabi for undergraduate and graduate tax classes. The Committee received 49 graduate and undergraduate syllabi for a wide variety of courses. The syllabi were organized by type of course (undergraduate vs. graduate) and sent to the ATA Webmaster in February 2009 to be placed on the ATA webpage.

E-mail messages were also sent to ATA members asking them to send us copies of their assessment processes and materials. Despite several requests, the Committee received only one example of assessment materials.

b. Three members of the joint Committee, Bambi Hora, Anne Magro, and Judith Sage, developed a session on assessment in tax courses that was presented at the ATA Mid-year meeting.

c. Louise Single and Jerrold Stern monitored issues related to the National Association of State Boards of Accountancy (NASBA) proposal for the accounting curriculum and changes in the CPA exam. They learned that the NASBA recently adopted new guidelines concerning the educational credentials of CPA candidates. The changes that affect tax courses are the requirements that students complete a minimum of two semester credit hours of research and analysis (Rule 5-2(d)(3)), and two semester credit hours of communications (Rule 5-2(d)(5)). A copy of Louise and Jerrold's report, **"Current Status of NASBA's Changes to the UAA Model Rules 5-1 and 5-2 and Implications for Tax Faculty,"** is included at the end of this annual report and should be read by all ATA members.

## **Report to the ATA Curriculum and Assessment Committee**

**Subject:** Current Status of NASBA's Changes to the UAA Model Rules 5-1 and 5-2 and Implications for Tax Faculty

**From:** Louise E. Single, Ph.D., St. Edwards' University  
Jerrold J. Stern, Ph.D., Indiana University

**Date:** June 3, 2009

The National Association of State Boards of Accountancy has recently adopted new guidelines for evaluating the educational credentials of CPA candidates. The new guidelines are contained in UAA Rules 5-1 and 5-2. Of particular relevance to tax faculty are the requirements that students complete a minimum of two semester credit hours of research and analysis (Rule 5-2(d)(3)), and two semester credit hours of communications (Rule 5-2(d)(5)). The credit hours may be earned at the undergraduate and/or the graduate level. Alternatively, the credit may be earned via an integrated approach whereby the topics are covered in several different courses to a sufficient degree that the required 4 semester credit hours are obtained.

The changes in the guidelines were built around the new CPA exam content specifications which are also in the process of being changed. According to Elaine Rodeck, CPA, PhD., a senior manager of Examination Content for the AICPA, the upcoming changes to the exam include expansion of the simulations included in the REG section. Currently the research simulations focus on locating and extracting information, but the new simulations will also test candidates' ability to "comprehend, interpret and apply" the information they find as a result of their research efforts. In a May 29 presentation to the Texas State Board of Public Accountancy's Educators Seminar, Dr. Rodeck discussed these changes and gave an example in which a tax simulation would look like a "shoebox" problem in which candidate is given numerous documents and is required to "figure out what to do with them". As another example, she mentioned the ability to research case law as something that may be tested in the future. Hence, candidates will need the educational background that will prepare them to successfully complete these kinds of tasks such as more training in research and more development of their ability to communicate the results of their research.

State boards will need to evaluate their educational requirements as a result of these changes. As an example, the Texas State Board recently incorporated the research and communications course requirements recommended by NASBA as part of their board rules governing education requirements for CPA exam candidates. Originally the change was scheduled to take effect for all candidates submitting letters of intent to sit for the exam on or after July 23, 2009. However, in response to overwhelming objections from the academic community, they have agreed to hold off on the implementation of the new rules for the time being. The new implementation date is to be decided at their next board meeting on July 23, 2009.

At the May 29 TSBPA Educators Seminar, representatives of the board responded to feedback and answered questions from faculty regarding the practical implementation of the changes. In attendance were representatives from NASBA (Melanie Thompson, CPA and chair of the NASBA Education Committee) and Dr. Rodeck of the AICPA who also responded to questions. One question raised was whether the communication and research credit could both be earned in one course such as a tax research class that requires students to communicate their findings in the form of client letters or memos to their supervisors. The response was that the credit needed to be earned in two separate courses and could not be combined in one so that students could “double up” and earn all four required hours (two research and two communication) in one three hour course. Another issue raised was the lack of guidance regarding documentation of credit when the research and communication hours are earned via an integrated approach in several different courses. The NASBA rules do state that course coverage that meets the evaluation criteria of agencies such as the AACSB or the ACBSP would suffice for documentation (see Rule 5-2(e)). The Texas state rules simply state that documentation of courses being used to satisfy the requirements must be provided to the board by the universities.

What are the implications of these changes for tax faculty? Because of the nature of the tax curriculum, it seems likely that tax faculty will be called upon to bear some of the burden of adjusting course content to meet the new requirements for both research and communication. Although a tax research course would cover the research requirements or the communication requirements, the course would have to be required of all accounting majors, not just the “tax track” students. Schools that rely solely on tax faculty to provide this content will greatly increase the burden on their tax faculty. Faculty at schools who teach only one or two tax classes (i.e. Entities, or Individual and Advanced) may be called upon to integrate more research and/or communications components so that the curriculum can meet the standard through the integration approach. The administrative burden on faculty will also increase since state boards will require some documentation of how course content satisfies the credit hour requirements and the form of the documentation may differ from what is already required by relevant accrediting agencies in various regions of the country. It is also incumbent on tax faculty to take careful note of the CPA exam content changes and to incorporate more depth of coverage in the kinds of problem solving that will be required in the simulations if they have not already done so, in particular at those schools that do not offer a free-standing tax research course. Finally, faculty should be proactive with their state boards and lobby for adequate time to incorporate curriculum changes before the new coursework is required of their students to qualify to sit for the CPA exam.