

**AMERICAN TAXATION ASSOCIATION**  
**2013 ATA Business Meeting**

Agenda

Monday, August 5, 2013  
10:15 – 11:45, Anaheim Hilton, 4th Floor, El Capitan A

1. Call to order, Sandy Callaghan
  2. Announcements, Sandy Callaghan
  3. Approval of Minutes of ATA Business Meeting, Brian Spilker
  4. Editor Reports
    - JLTR* Tony Curatola
    - JATA* John Phillips
  5. Treasurer's Report, John Barrick
  6. Approval of 2013-2014 Budget, Andy Cuccia
  7. Committee Reports
    - Annual Meeting Program, Jared Moore
    - External Relations and Membership, Dick Weber
    - Midyear Meeting Logistics, Shirley Dennis-Escoffier
    - Long Range Planning Committee
      - Educational Initiative, Steve Gill
      - Research Initiative, LeAnn Luna
    - Midyear Meeting Task Force, Tim Rupert
    - Doctoral Consortium Task Force, Raquel Alexander
  7. Announcement of 2014 Midyear Meeting and Doctoral Consortium, Charlene Henderson
  8. Nominations Committee Report/Election of New Officers, Hughlene Burton
  9. AAA Council Representative
  10. Other Business
  11. Reflecting on the ATA: Remembering the Legacy of Ray Sommerfeld, Allen Ford
  12. 2013-2014 President's Welcome, Andy Cuccia
  13. Adjourn
- Lunch to follow: noon – 1:45.

**Journal of Legal Tax Research**  
**July 1, 2012 – June 30, 2013**

**Editorial Process**

**Role of the editor, associate editor, and reviewers**

Editor Tony Curatola does an initial quality control check (QCC) of all submissions to ensure that the manuscript files are prepared in accordance with the guidelines for the Journal of Legal Tax Research (JLTR). After the initial QCC, the editor reviews the paper and decides whether to desk reject the paper or assign reviewers to the paper.

At the present time, there are no associate editors.

The anonymous reviewers provide detail evaluations of each paper's strengths and weaknesses. In addition, each reviewer provides an acceptance, revision or rejection decision to the editor, who makes a final decision on the paper. Both the reviewers and editors decisions are returned to the author(s).

**Procedures for assigning an associate editor or the senior editor to a submission**

At present, there are no associate or senior editors on the JLTR.

**Procedures for selecting reviewers and number of reviewers**

All regular submissions have two assigned reviewers; the first reviewer is a member of the editorial review board and the second reviewer is either an ad-hoc reviewer or a member of the editorial board. During the first half of this fiscal year, ten ad-hoc reviewers were asked to participate in the review process. The reviewers are selected by the editor based on the reviewer's expertise and lack of close ties to the authors.

**Person ultimately responsible for the editorial decision**

The editor is ultimately responsible for making editorial decisions.

**Accomplishments for 2012:**

1. JLTR became a semiannual on-line journal in 2012 with June & December issues with 4 articles in June 2012, 1 article in December 2012, 3 articles in June 2013 and 6 articles accepted for December 2013.
2. An article from two Canadian authors has been recently accepted and an article from a Germany author is under review.
3. Submission of June 2013 article abstracts submitted to TaxProf blog.
4. JLTR Conference submissions were integrated with JLTR Allentrack process; thus allowing submissions to either the Conference or Conference & JLTR.
5. An editor's user manual was drafted for the Allentrack system.

## Detailed Analysis of Activity for JLTR

**TABLE 1**

Annual Activity Summary – For the Journal Year ended (e.g., June 30, 2013)  
(Provide data for at least the last 3 years)

| Year    | # In-Process,<br>Beginning of<br>Year<br>(a) | # of New<br>Submissions<br>(b) | # of<br>Resubmissions<br>(c) | # Available<br>for<br>Evaluation<br>(a)+(b)+(c)<br>= (d) | # Evaluated<br>(e) | # In-<br>Process,<br>End of<br>Year<br>(d)-(e)<br>=(f) |
|---------|--|--------------------------------|------------------------------|--|--------------------|--|
| 6/30/13 | 0  | 19*                            | 17                           | 36   | 20                 | 16   |
| 6/30/12 | 10   | 13                             | 21                           | 44   | 39                 | 5  |
| 6/30/11 | 1  | 14                             | 2                            | 17   | 7                  | 10   |
| 6/30/10 | 0  | 13                             | 7                            | 20   | 19                 | 1  |

- (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).

\* Figures do not include 6 manuscripts submitted to JLTR Conference alone.

---

**TABLE 2**  
Fiscal Year Outcome Summary  
For the Journal Year ended (e.g., June 30, 2013)  
(Provide data for at least the last 3 years if available.)

| Year  | #<br>Submitted<br>(a) | #<br>Rejected<br>(b) | %<br>Rejected<br>(c) =<br>(b)/(a) | # in<br>Process<br>(d) | % in<br>Process<br>(e)=(d)/(a) | #<br>Accepted<br>(f) | %<br>Accepted<br>(g)=(f)/(a) |
|-------|-----------------------|----------------------|-----------------------------------|------------------------|--------------------------------|----------------------|------------------------------|
| 2013* | 20                    | 4                    | 20.0                              | 16                     | 80.0                           | 1                    | 5.0                          |
| 2012  | 14                    | 7                    | 50.0                              | 3                      | 21.4                           | 4                    | 28.5                         |
| 2011  | 14                    | 4                    | 28.6                              | 6                      | 42.8                           | 4                    | 28.6                         |
| 2010  | 13                    | 4                    | 30.7                              | 4                      | 30.7                           | 5                    | 35.6                         |

- (a) Number of new manuscripts submitted during the calendar (fiscal) year  
(b) Number of rejected manuscripts from that year's cohort  
(c) Percent of rejected manuscripts from that year's cohort  
(d) Number of manuscripts still being evaluated (no report yet, revise, resubmit)  
(e) Percent of manuscripts from that year's cohort still being evaluated  
(f) Number of accepted manuscripts from that year's cohort  
(g) Percent accepted manuscripts from that year's cohort

---

\* Figures do not include 6 manuscripts submitted to JLTR Conference alone.

---

**CHART 1**  
Histogram of Editorial Rounds and Outcomes for (the most recent Year)

Show histograms detailing outcomes by editorial review rounds (e.g., Round 1, Round 2, and Rounds 3 and beyond):

- (1) number of papers accepted by round:  
The 4 acceptances were in the following rounds:
- Round 1 = 0 papers
  - Round 2 = 1 papers
  - Round 3 = 3 papers
  - Round 4 = 0 papers
  - Round 5 = 1 paper
- (2) number of papers rejected by round:
- Round 1 = 4 papers
  - Round 2 = 1 papers

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

| Author Affiliation by Institution      | # of Authors<br>Current<br>Year | # of Authors<br>Cumulative<br>from 7/1/2012 |
|--|---------------------------------|---|
| University of Wisconsin – Oshkosh      | 2                               | 1   |
| University of Vermont 1-1              | 1                               | 1   |
| Suffolk University .25- 1              | 1                               | .34   |
| Nova Southeastern University .5-1      | 1                               | .50   |
| University of Hartford .5 - 1          | 1                               | .50   |
| Pricewaterhouse Coppers .25 - 1        | 1                               | .33   |
| Bentley University .25 - 1             | 1                               | .33   |
| Florida Atlantic .5 - 1                | 1                               | .50   |
| Christian Brothers University .5 - 1   | 1                               | .50   |
| Author Affiliation by Geographic Area: | # of Authors<br>Current<br>Year | # of Authors<br>Cumulative<br>From 7/1/2012 |
| U.S.                                   | 10                              | 5   |
| Outside of the U.S.                    | 0                               | 0   |

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 fiscal year ending 6/30/2013\*

| Time            | Number of<br>Manuscripts | Percent | Cumulative<br>Number | Cumulative<br>Percent |
|-----------------|--------------------------|---------|----------------------|-----------------------|
| 0 ≤ Days ≤ 30   | 3                        | 18.75   | 3                    | 18.75                 |
| 31 ≤ Days ≤ 60  | 7                        | 43.75   | 10                   | 62.50                 |
| 61 ≤ Days ≤ 90  | 3                        | 18.75   | 13                   | 81.25                 |
| 91 ≤ Days ≤ 120 | 1                        | 6.25    | 14                   | 87.50                 |
| > 121 Days      | 2                        | 12.5    | 16                   | 100.00                |
| Total           | 16                       |         |                      |                       |

\* These figures are for First Decisions. For Final Decisions, the median days were 150, versus 42 days for First Decisions. Also, the figures do not include the time associated with two test manuscripts included in the report that were used by the editor to work through some issues with the Allen-Press system.

*Journal of the American Taxation Association*  
**Editor's Annual Report**  
1 July 2012—30 June 2013  
Editor: John D. Phillips

**1. Submission statistics**

TABLE 1  
Annual Activity Summary

| Year ended<br>30 June | # In Process,<br>Beginning of Year<br>(a) | # of New Submissions<br>(b) | # of Resubmissions<br>(c) | # Available for Evaluation<br>(a)+(b)+(c)<br>= (d) | # Evaluated<br>(e) | # In Process, End of Year<br>(d)-(e) |
|-----------------------|---|-----------------------------|---------------------------|--|--------------------|--------------------------------------|
| 2010                  | 6   | 33                          | 23                        | 62   | 55                 | 7                                    |
| 2011                  | 7   | 25                          | 31                        | 63   | 58                 | 5                                    |
| 2012                  | 5   | 28                          | 20                        | 53   | 48                 | 5                                    |
| 2013                  | 5   | 38                          | 23                        | 66   | 59                 | 7                                    |

- (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<br>Annual Outcome Summary |  |                   |                               |                   |                                      |                                    |
|-----------------------------------|--|-------------------|-------------------------------|-------------------|--------------------------------------|------------------------------------|
| Year ended<br>30 June             | #<br>Evaluated<br>(a)+(b)+(c)<br>= (d) | # Rejected<br>(a) | # Invited<br>to Revise<br>(b) | # Accepted<br>(c) | Acceptance<br>Rate (1):<br>(c)/(a+c) | Acceptance<br>Rate (2):<br>(c)/(d) |
| 2010                              | 55                                     | 21                | 27                            | 8                 | 25%                                  | 13%                                |
| 2011                              | 58                                     | 17                | 28                            | 13                | 43%                                  | 22%                                |
| 2012                              | 48                                     | 16                | 25                            | 7                 | 30%                                  | 15%                                |
| 2013                              | 59                                     | 13                | 34                            | 12                | 48%                                  | 20%                                |

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

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

## 3. Turnaround statistics

| TABLE 3<br>Detailed Processing Time Summary for the 12 months ending 30 June 2013 |                          |         |                      |                       |
|---|--------------------------|---------|----------------------|-----------------------|
| Time  | Number of<br>Manuscripts | Percent | Cumulative<br>Number | Cumulative<br>Percent |
| $0 \leq \text{Days} \leq 30$  | 0                        | 0%      | 0                    | 0%                    |
| $31 \leq \text{Days} \leq 60$   | 29                       | 55%     | 29                   | 55%                   |
| $61 \leq \text{Days} \leq 90$   | 10                       | 19%     | 39                   | 74%                   |
| $91 \leq \text{Days} \leq 120$  | 11                       | 20%     | 50                   | 94%                   |
| $121 \leq \text{Days}$  | 3                        | 6%      | 53                   | 100%                  |

Table 3 only includes papers that were sent to reviewers for evaluation and for which decisions were made between 1 July 2012 and 30 June 2013. The mean turnaround time was 66 days; the median turnaround time was 56 days.

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

The following articles will appear in the Fall 2013 issue (Volume 35).

##### **Fall 2013**

*Who Benefits from Tax Rate Transparency? Evidence from the Laboratory.*  
Scott Boylan

*Did the 2003 Tax Act Increase Capital Investments by Corporations?*  
John L. Campbell, Dan S. Dhaliwal, James A. Chyz and William C. Schwartz, Jr.

*Asset and Business Valuation in Estate Tax Cases: The Role of the Courts*  
Mark Jackson, Sonja Pippin and Jeffrey Wong

*Firm and Investor Responses to Uncertain Tax Benefit Disclosure Requirements*  
Andrew P. Schmidt and Leslie R. Robinson

*Capital Gains Taxes and Stock Return Volatility*  
Zhonglan Dai, Douglas A. Shackelford and Harold H. Zhang

#### **5. Awards**

Awards for the best discussant at the 2013 JATA Conference and the JATA Outstanding Paper Award selected from those published in 2012 (Volume 34) will be presented at the ATA Luncheon during the 2013 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 2012-2013**

|                        |                               |
|------------------------|-------------------------------|
| Diana Falsetta         | University of Miami           |
| Linda K. Krull         | University of Oregon          |
| Stacie Laplante        | University of Wisconsin       |
| Petro Lisowsky         | University of Illinois        |
| Raquel Meyer-Alexander | Washington & Lee              |
| Jared Moore            | Oregon State University       |
| Sean McGuire           | Texas A&M University          |
| Sonja Rego             | University of Indiana         |
| Robert Ricketts        | Texas Tech University         |
| Michael Roberts        | University of Colorado—Denver |
| Leslie Robinson        | Dartmouth University          |
| Timothy J. Rupert      | Northeastern University       |
| Jennifer Shafer        | Kennesaw State University     |
| Jim Seida              | University of Notre Dame      |
| Stephanie Sikes        | University of Pennsylvania    |
| Brian Spilker          | Brigham Young University      |
| Christoph Watrin       | University of Muenster        |
| David Weber            | University of Connecticut     |

**American Taxation Association  
Treasurer's Report  
Fiscal Year Ending May 2013  
Submitted by John Barrick**

|  | Fiscal Year ending May 2013 |                | Budget 2012-2013  |
|--|-----------------------------|----------------|-------------------|
|  | June 1 - May 31             |                | August 1- July 31 |
| <b>Inflows</b>                                   |                             |                |                   |
| <b>Dues</b>                                      | 21,487                      | 21,487         | 25,025            |
| <b>Journals</b>                                  |                             |                |                   |
| Subscriptions                                    | 8,931                       |                |                   |
| Submission Fees                                  | 3,700                       |                |                   |
| Deferred Hard Copy Revenue                       | 28                          |                |                   |
| Deferred JATA Subscriptions                      | (1,201)                     |                |                   |
| JATA Hard Copy Fee                               | 2,472                       |                |                   |
| Royalties  | 479                         |                |                   |
| <b>Total Journal</b>                             |                             | 14,409         | 15,450            |
| <b>Other Publications</b>                        |                             | 8              |                   |
| <b>Mid-Year Meeting</b>                          |                             |                |                   |
| Registration Fees                                | 34,150                      |                |                   |
| Contributions                                    | 105,000                     |                |                   |
| Exhibitor Fees                                   | 1,875                       |                |                   |
| <b>Total Mid-Year Meeting</b>                    |                             | 141,025        | 74,100            |
| <b>Doctoral Consortium</b>                       |                             | 17,000         | 17,000            |
| <b>Annual Meeting</b>                            |                             |                |                   |
| Lunch Tickets                                    | 9,000                       |                |                   |
| Contributions                                    | 10,000                      |                |                   |
| <b>Total Annual Meeting</b>                      |                             | 19,000         | 15,000            |
| <b>Other Income</b>                              |                             | 0              | 250               |
| Contributions                                    |                             | 2,228          |                   |
| Interest Income                                  |                             | 0              |                   |
| Other Income (award contributions PWC, Deloitte) |                             |                |                   |
| <b>Total Inflows</b>                             |                             | <u>215,157</u> | <u>146,825</u>    |
| <b>Outflows</b>                                  |                             |                |                   |
| <b>Journals</b>                                  |                             |                |                   |
| Printing   | 3,519                       |                |                   |
| Mailing  | 2,661                       |                |                   |
| AAA Support Staff                                | 15,799                      |                |                   |
| <b>Total Journals</b>                            |                             | 21,979         | 24,000            |
| <b>Total Newsletter</b>                          |                             | 0              |                   |
| <b>Total Other Publications</b>                  |                             | 0              |                   |
| <b>Annual Meeting</b>                            |                             |                |                   |
| AM Internet/Web Comm                             | 600                         |                |                   |
| Audio Visual                                     | 162                         |                |                   |
| Hotel Room/Food/Beverage                         | 7,992                       |                |                   |
| Speaker  | 78                          |                |                   |
| Credit Card Fees                                 | 289                         |                |                   |
| Awards   | 11,500                      |                |                   |
| <b>Total Annual Meeting</b>                      |                             | 20,621         | 19,500            |
| <b>Mid-Year Meeting</b>                          |                             |                |                   |
| Awards   | 312                         |                |                   |
| Postage  | 633                         |                |                   |
| AAA Support Staff                                | 67                          |                |                   |
| Internet/Web Comm                                | 600                         |                |                   |
| Hotel Room/Food/Beverage                         | 55,872                      |                |                   |
| Speakers   | 1,344                       |                |                   |
| Supplies   | 436                         |                |                   |
| Credit Card Fees                                 | 1,321                       |                |                   |
| <b>Total Mid-Year Meeting</b>                    |                             | 60,585         | 71,500            |
| <b>Doctoral Consortium</b>                       |                             |                |                   |
| Student lodging                                  | 6,563                       |                |                   |

|                                     |       |                |                |
|-------------------------------------|-------|----------------|----------------|
| Student travel reimbursements       | 5,430 |                |                |
| Hotel Food/Beverage                 | 7,126 |                |                |
| Audio Visual                        | 881   |                |                |
| Offsite Meals                       | 2,390 |                |                |
| <b>Total Doctoral Consortium</b>    |       | <b>22,390</b>  | <b>20,000</b>  |
| <b>General/Administrative</b>       |       |                |                |
| Misc.                               | 15    |                |                |
| Credit Card Fees                    | 946   |                |                |
| <b>Total General/Administrative</b> |       | <b>961</b>     | <b>6,250</b>   |
| <b>Committee/Officers</b>           |       | <b>3,125</b>   | <b>3,200</b>   |
| <b>Total Outflows</b>               |       | <b>129,661</b> | <b>144,450</b> |
| <b>Net Cash Flow</b>                |       | <b>85,496</b>  | <b>2,375</b>   |
| <b>Beginning Cash Balance</b>       |       | <b>243,759</b> |                |
| <b>Net Cash Flow</b>                |       | <b>85,496</b>  |                |
| <b>Ending Cash Balance</b>          |       | <b>329,255</b> |                |
| <b>ATA Memorial Fund</b>            |       | <b>8,678</b>   |                |

**American Taxation Association**  
**2013 -2014**  
**Budget**  
**Submitted by Andy Cuccia**

|                                     | <u>2013-14 Proposed</u> | <u>2012-13 Actual</u>   |
|-------------------------------------|-------------------------|-------------------------|
| <b>Inflows</b>                      |                         |                         |
| <b>Dues</b>                         | 23,625                  | 21,487                  |
| <b>Journals</b>                     |                         |                         |
| Subscriptions                       | 10,500                  | 10,230                  |
| Submission Fees                     | 3,700                   | 3,700                   |
| Royalties                           |                         | 479                     |
| <b>Total Journal</b>                | <b>14,200</b>           | <b>14,409</b>           |
| <b>Annual Meeting</b>               |                         |                         |
| Meeting Luncheon Tickets            | 9,000                   | 9,000                   |
| Awards                              | 7,500                   | 7,500 *                 |
| <b>Total Annual Meeting</b>         | <b>16,500</b>           | <b>16,500</b>           |
| <b>Mid-Year Meeting</b>             |                         |                         |
| Registration Fees                   | 32,000                  | 34,150                  |
| Contributions                       | 35,000                  | 35,000 *                |
| Exhibitor Fees                      | 2,000                   | 1,875                   |
| <b>Total Mid-Year Meeting</b>       | <b>69,000</b>           | <b>71,025</b>           |
| <b>Doctoral Consortium</b>          |                         |                         |
| Contributions                       | 17,000                  | 17,000                  |
| <b>Total Doctoral Consortium</b>    | <b>17,000</b>           | <b>17,000</b>           |
| <b>Other Income</b>                 | <u>0</u>                | <u>2,228</u>            |
| <b>Total Inflows</b>                | <b>\$140,325</b>        | <b>\$142,649</b>        |
| <b>Outflows</b>                     |                         |                         |
| <b>Journals</b>                     |                         |                         |
| Copy, Print, Mail                   | 6,200                   | 6,180                   |
| AAA Support                         | 15,800                  | 15,799                  |
| <b>Total Journal</b>                | <b>22,000</b>           | <b>21,979</b>           |
| <b>Annual Meeting</b>               |                         |                         |
| Luncheon                            | 9,000                   | 7,992                   |
| Awards                              | 7,500                   | 7,500                   |
| AV/Speaker/Meeting F&B              | 3,000                   | 1,129                   |
| <b>Total Annual Meeting</b>         | <b>19,500</b>           | <b>16,621</b>           |
| <b>Mid-Year Meeting</b>             |                         |                         |
| Food and Beverage                   | 50,000                  | 49,924                  |
| AV Expenses                         | 6,000                   | 5,949                   |
| Speaker/Travel                      | 2,000                   | 1,966                   |
| AAA Services                        | 2,000                   | 1,992                   |
| All Other Expenses                  | 2,000                   | 1,042                   |
| <b>Total Mid-Year Meeting</b>       | <b>62,000</b>           | <b>60,873</b>           |
| <b>Doctoral Consortium</b>          |                         |                         |
| PhD Travel - EY                     | 5,000                   | 4,808                   |
| Meeting Expenses                    | 1,000                   | 881                     |
| Lodging                             | 7,000                   | 6,563                   |
| Food                                | 10,000                  | 9,516                   |
| <b>Total Doctoral Consortium</b>    | <b>23,000</b>           | <b>21,768</b>           |
| <b>General/Administrative</b>       |                         |                         |
| Misc.                               | 3,000                   | 961                     |
| Plaques                             | 1,250                   | 0                       |
| Web Support                         | 5,000                   | 0                       |
| <b>Total General/Administrative</b> | <b>9,250</b>            | <b>961</b>              |
| <b>Board of Trustees</b>            | <u>3,200</u>            | <u>3,125</u>            |
| <b>Total Outflows</b>               | <b><u>\$138,950</u></b> | <b><u>\$125,327</u></b> |
| <b>Net Cash Flow</b>                | <b><u>\$1,375</u></b>   | <b><u>\$17,322</u></b>  |

\* \$72,500 of contributions were collected in 2012-13 for pledges made in prior years. These collections are omitted here for comparison purposes.

**ATA Business Meeting  
2012-13 Final Committee Reports  
August, 2013**

\*\* denotes that the committee chair will be presenting a final report at the ATA Business Meeting on August 5.

**1. Annual Meeting Program Committee (Jared Moore, Chair)\*\***

To: ATA Officers and Trustees  
From: Jared Moore, Chair of Annual Meeting Program Committee  
Date: June 6, 2013  
Subject: Report for 2012-2013

The ATA was allocated fourteen concurrent sessions this year. Accordingly, the Annual Meeting Program committee accepted 42 papers (3 papers per session) out of the 55 submissions received. Examples of the topics covered in the fourteen sessions include uncertain tax positions, state & local tax research, tax avoidance & business strategies, and international tax research. The authors for all 42 papers slated for concurrent sessions have confirmed their participation. In addition, each of the fourteen sessions has a confirmed moderator, and every paper but one has a confirmed discussant. I expect to have the last discussant wrapped up within a week. Further, we accepted four papers for forum sessions, and all four authors have confirmed their participation.

Dr. Joseph Thorndike is confirmed to speak at the ATA luncheon. Dr. Thorndike is a historian of American political economy and is currently the director of the Tax History Project at Tax Analysts. His presentation will touch on the 100<sup>th</sup> anniversary of the 16<sup>th</sup> Amendment.

Thank you very much, and I am happy to provide additional information if needed.

**2. ATA Manuscript Award Committee (Lillian Mills, Chair)**

To: ATA Officers and Trustees  
From: Lillian Mills, Chair of the ATA Manuscript Award  
Date: June 6, 2013  
Subject: Report for 2012-2013

The ATA Manuscript Award Committee has selected a paper for the ATA Manuscript Award. The author(s) will be recognized at the ATA Luncheon at the AAA Annual Meeting on August 5, 2013.

### **3. ATA/Deloitte Teaching Innovation Award Committee (Suzanne Luttman, Chair)**

#### **ATA/Deloitte Teaching Innovation Award Committee**

##### **Final Report**

**May 31, 2013**

##### **Committee Members:**

Debra Sanders  
Janet Meade  
Nazik Roufaiel  
Linda Campbell  
Blaise Sonnier  
Michael Schenk  
Jack Fay  
Suzanne Luttman (chair)

The ATA/Deloitte Teaching Innovations Committee received four submissions this year. The committee selected a recipient for the award, who will be announced at the ATA Annual Meeting luncheon in Anaheim, CA on Monday, August 5, 2013. A representative of Deloitte will assist in the presentation of the award.

### **4. ATA/KPMG Doctoral Consortium Committee (Sonja Rego, Chair)**

#### **2013 KPMG / ATA Tax Doctoral Consortium Committee**

##### **Final Report to Trustees**

##### **2013 Annual Meeting**

1) The 9<sup>th</sup> Annual KPMG / ATA Doctoral Consortium was held on February 21, 2013 at the Westin Hotel in San Diego, CA. The Doctoral Consortium Committee organized most details for the event including: developing the Consortium program; coordinating meeting logistics; and soliciting, coordinating, and communicating with attendees. Sonja Rego (Committee Chair) *greatly* appreciates the efforts of the committee members, Diana Falsetta, Pete Lisowsky, Connie Weaver, and Ryan Wilson. In addition to working on the program, Pete served as Conference Logistics Vice-Chair (responsible for meal planning and meeting space logistics), while Diana served as Student Logistics Vice-Chair (responsible for managing the student application process; communicating with student participants; coordinating shared hotel rooms). Zite Hutton posted information on the ATA website throughout the planning process, and LeAnn Luna helped coordinate Consortium logistics with the Midyear Meeting and the Hotel. Sonja thanks both Zite and LeAnn for their prompt help throughout the planning process!

2) The Doctoral Consortium program (see page 2) included four research presentations and four non- research presentations. The Committee selected faculty presenters from a variety of schools to discuss a range of research topics, including methodological issues (Jake Thornock), cross-disciplinary tax research (John Robinson), international taxation (Stacie Laplante), and the Scholes- Wolfson paradigm (Terry Shevlin). The Committee was careful to avoid repeating recently covered research topics. The non-research sessions covered a variety of issues, including interviewing for faculty positions, managing the research process, an Editors' panel, and teaching excellence. Most presentations were followed by breakout sessions, which were facilitated by faculty who rotated across tables between each session. The Consortium concluded with a dinner at Operacaffe.

3) There were 35 students and 18 faculty that participated in the doctoral consortium this year. Student attendance over the last six years has ranged from 31 to 43. We received 42 applications.

Though priority has been given in the past to students in their second and third year of the doctoral program, after considering available resources and likelihood of acceptance, the committee decided to extend invitations to all applicants, including students in the first year of their doctoral program. First year students were explicitly warned in their invitations that students have historically been limited to attending two consortiums and that a decision to attend the 2013 meeting would limit future participation when they were further along in their doctoral program. Faculty participation has ranged from 10-22 over the prior six years. Only faculty appearing on the program, including those serving on the Committee, were invited to the Consortium. The ATA President, Sandy Callaghan, was also invited, as was Bernie Milano of KPMG. Marsha Hinckley attended on his behalf.

4) KPMG generously agreed to continue funding the 2013 Doctoral Consortium in the amount of \$12,000. Total costs amounted to approximately \$17,000, resulting in a net cost to the ATA of approximately \$5,000 (see page 3 for details). Additionally, Ernst & Young provided \$5,000 to support student travel to the meeting. The Committee distributed these funds equally across 23 travel grant applicants, with a preference for second and third year students and students that had not previously received a travel grant. Finally, the Committee awarded the \$1,000 Chris Bauman award to Darcie Costello (Washington State University) and the \$1,000 Marty Escoffier award to Joanna Garcia (Virginia Tech). These recipients were selected based on financial need (in honor of Marty Escoffier) and on current or prior involvement in VITA (in honor of Chris Bauman).

5) Additional details, including a list of duties and important dates, as well as samples of correspondence, have been provided to the 2014 Chair.

**2013 ATA / KPMG Tax Doctoral Consortium Agenda  
Thursday, February 21<sup>st</sup>, San Diego, CA  
Topaz Room of the Westin Hotel San Diego**

|                      |   |
|----------------------|---|
| <b>7:30 – 8:30</b>   | Continental breakfast   |
| <b>8:30 – 8:40</b>   | Introduction and opening remarks  |
| <b>8:40 – 9:15</b>   | “Methodological Issues in Tax Research”<br>Jake Thornock, University of Washington                                  |
| <b>9:15 – 9:30</b>   | Breakout session  |
| <b>9:30 – 10:05</b>  | “Back to the Basics: Why the Scholes-Wolfson Paradigm Still Matters” Terry Shevlin, University of California-Irvine |
| <b>10:05 – 10:20</b> | Breakout session  |
| <b>10:20 – 10:35</b> | Break   |
| <b>10:35 – 11:10</b> | “International Tax Research” - Stacie LaPlante, University of Georgia   |
| <b>11:10 – 11:25</b> | Breakout session  |
| <b>11:25 – 12:00</b> | “Using Research in Other Disciplines to Enhance Your Own Research”<br>John Robinson, University of Texas            |
| <b>12:00 – 12:15</b> | Breakout session  |
| <b>12:15 – 1:15</b>  | Lunch (Opal Room)   |
| <b>1:15 – 1:55</b>   | “Preparing for and Handling Job Talks and the Faculty Interview Process”<br>Michael Donohoe, U. of Illinois         |

Stephanie Sikes, U. of Pennsylvania

**1:55 – 2:10**

Breakout session

**2:10 – 2:50**

“Excellence in Teaching”

Mary Margaret Frank, Darden University

Brian Spilker, Brigham Young University

**2:50 – 3:05**

Breakout session

**3:05 – 3:20**

Break

**3:20 – 4:00**

“How to Manage the Research Process”

Ben Ayers, U. of Georgia

Jennifer Blouin, U. of Pennsylvania

**4:00 – 4:15**

Breakout session

**4:15 – 4:55**

“Editors Panel”

David Guenther, U. of Oregon, Editor, *The Accounting Review* Michelle

Hanlon, Massachusetts Institute of Technology, Editor, *JAE* John

Phillips, U. of Connecticut, Editor, *JATA*

**4:55**

Wrap-up

**6:00**

Dinner reception at *Operacaffe* (835 4<sup>th</sup> Avenue)

| 2013 ATA/KPMG Tax Doctoral Consortium |  |  |  |          |  |          |   |
|---------------------------------------|--|--|--|----------|--|----------|---|
| Final Budget May 2013                 |  |  |  |          |  |          |   |
|                                       |  |  |  | Budget   |  | Actual   |   |
| Students                              |  |  |  | 41       |  | 35       |   |
| Faculty                               |  |  |  | 18       |  | 18       |   |
| Total Participants                    |  |  |  | 59       |  | 53       |   |
|                                       |  |  |  |          |  |          |   |
| <b>KPMG Funding</b>                   |  |  |  | \$12,500 |  | \$12,000 |   |
|                                       |  |  |  |          |  |          |   |
| <b>Costs:</b>                         |  |  |  |          |  |          |   |
| Lodging Costs (Students Only)         |  |  |  | 6,945    |  | 6,563    | * |
|                                       |  |  |  |          |  |          |   |
| Food & Beverage at Hotel              |  |  |  | 6,765    |  | 7,126    |   |
|                                       |  |  |  |          |  |          |   |
| Audio / Visual Costs                  |  |  |  | 457      |  | 881      |   |
|                                       |  |  |  |          |  |          |   |
| Offsite Dinner Reception              |  |  |  | 3,263    |  | 2,390    |   |
|                                       |  |  |  |          |  |          |   |
| Miscellaneous (name tags, etc)        |  |  |  | 50       |  | 0        |   |
|                                       |  |  |  |          |  |          |   |



|   |  |  |                 |  |                 |  |
|---|--|--|-----------------|--|-----------------|--|
| <b>Total costs</b>  |  |  | <b>\$17,480</b> |  | <b>\$16,960</b> |  |
|   |  |  |                 |  |                 |  |
| <b>Funded by ATA</b>  |  |  | <b>\$4,980</b>  |  | <b>\$4,960</b>  |  |
|   |  |  |                 |  |                 |  |
| * Lodging costs are reduced by "comp rooms" earned by the ATA and allocated to the Doctoral Consortium each year. |  |  |                 |  |                 |  |

## 5. ATA/PwC Dissertation Award Committee (Andy Schmidt, Chair)

The 2012/13 ATA/PwC Doctoral Dissertation Award Committee consisted of the following members:

|                      |                                  |
|----------------------|----------------------------------|
| Andrew Schmidt-Chair | North Carolina State University  |
| Jeri Seidman         | University of Texas at Austin    |
| Greg Geisler         | University of Missouri-St. Louis |
| Jeff Paterson        | Florida State University         |
| Brad Cripe           | Northern Illinois University     |
| Fabio Gaertner       | Nanyang Technological University |
| Elizabeth Plummer    | Texas Christian University       |
| Jacob Thornock       | University of Washington         |
| Brian Hogan          | Northeastern University          |

The committee received four submissions that met all of the requirements to be considered for the 2012/13 dissertation award. A winner was selected and will be announced at the ATA luncheon at the 2013 AAA Annual Meeting.

## 6. Concerns of New Faculty Committee (Dave Stewart, Chair)

### Concerns of New Faculty Committee Final Report

Members of the committee included John Dexter, Alex Edwards, Caroline Strobel, Janet Huston, James Chyz, and Dave Stewart as chair.

The following is a brief summary of what we have done relative to each of our charges:

1. Janet Huston finished updating the PhD programs list for universities in the United States. We used this list to send a letter to each PhD program director and encourage them to let their students know about the ATA and what we have to offer.
2. John Dexter acted as a liaison with the Teaching Resource Committee. They have been working on the issue of the mentoring program and whether it should be continued. I have recommended that he include this in the charge of both of these committees for the next year so we can come to a final resolution.

3. James Chyz was in-charge of keeping the ATA webmaster informed of any ATA and non-ATA resources available to assist them in their teaching and research objectives.
4. John Dexter was very helpful in organizing the New Faculty breakfast. I felt like it was a very successful event and something that we should continue in the future. Hopefully, we can make sure that this breakfast doesn't conflict with the Trustee's meeting so that we can get as many of the Trustees to attend the breakfast as possible.
5. James Chyz and Janet Huston introduced the New Faculty members at the Friday luncheon. I think this is a good tradition and a nice way to welcome people into the ATA.
6. It was decided by the committee with input from the ATA President that it didn't make sense to continue the New Faculty breakfast that was being sponsored by the ATA at the Annual Meeting.

Dave Stewart, Chair  
New Faculty Concerns Committee

## 7. External Relations Committee (Tracy Noga, Chair)\*\*

### External Relations Committee Year- End Report May 2013

#### Charges

- |   |   |
|---|---|
| 1 | <p>Identify, develop, and publicize on the ATA website opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations</p> <hr style="border-top: 1px dashed black;"/> <p>We are working with the firms and organizations to identify the appropriate contacts and gather information. Once that is finalized we will work with the web master to incorporate the information into the current web site as well as plans for any future web site. Some information has been collected.</p>   |
| 2 | <p>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.</p> <hr style="border-top: 1px dashed black;"/> <p>We are working with the firms and organizations to identify the appropriate contacts and gather information. Once that is finalized we will work with the web master to incorporate the information into the current web site as well as plans for any future web site. Some information has been collected.</p> |

|   |   |
|---|---|
| 3 | <p>Identify and recommend ATA members to serve on AICPA Technical Resource panels, committees and task forces.</p>  |
|   | <p>We polled the membership to determine current involvement. We then recruited additional volunteers. We identified 28 new volunteers who applied to be committee members and wrote a recommendation for them and remitted it to the AICPA.</p>  |
| 4 | <p>Identify and document participation by ATA members on technical and tax policy organizations, committees and task forces.</p>  |
|   | <p>We have not yet identified organizations other than the AICPA to actively place members on.</p>  |
| 5 | <p>Explore ways that tax professionals can become more involved with the ATA.</p>   |
|   | <p>We did not focus on this charge.</p>   |
| 6 | <p>Identify and invite local government staff to attend the annual and mid-year meetings.</p>   |
|   | <p>We have been working with the Program chair for the 2013 and 2014 mid-year meetings to help identify and invite local professionals. However, no people were identified. The committee should work with ATA members that are local to the meeting area to identify potential invitees.</p> |
| 7 | <p>Identify through the AAA, ATA members whose memberships have lapsed and invite them to rejoin the ATA.</p>   |
|   | <p>We have identified the members who have let their ATA memberships lapse. We invited them to rejoin the ATA in May as the dues renewal season approaches for the AAA.</p>   |

**Committee Members:**

|                      |                                    |
|----------------------|------------------------------------|
| Tracy Noga- Chair    | Bentley University                 |
| Fran Ayres           | University of Oklahoma             |
| Janie Casello Bouges | University of Massachusetts Lowell |
| Diana Hart           | University of Louisiana -Lafayette |
| Roby Sawyers         | North Carolina State University    |
| Dick Weber           | Michigan State University          |
| Mindy Milbasa        | Grant Thornton/Kent State          |

## **8. Finance Committee (Gary McGill, Chair)**

June 15, 2013

To: ATA Trustees  
From: Gary McGill  
Re: Finance Committee Report

**Committee Members:**

Gary McGill – Chair, University of Florida, Ben Ayers, University of Georgia, John Barrick, Brigham Young University, Hughlene Burton. University of North Carolina – Charlotte, Sandy Callaghan, Texas Christian University, Jon Davis. University of Illinois, Henry Miyares. PwC

**Charges:**

- Work to secure financing for the ATA.
- Determine a long-term plan for attracting financing for the ATA.
- Determine how memorial gifts will be used this year. Communicate to the Doctoral Consortium Committee the amount of this fund that they may award to doctoral students attending the consortium.
- Determine whether we wish to adopt a routine process for determining future distributions from these funds.

**Current Activity:**

- 2013 Mid-year Meeting: Deloitte, E&Y, KPMG, & PwC have all agreed to continue as Premium supporters (\$10,000 less credit for other support, resulting in net \$7,500 per firm gift). Grant Thornton has agreed to continue as a Gold Supporter (\$5,000). All firms were invoiced and have paid for 2013. Requests for 2014 support will be made in July 2013.
- All Mid-Year Meeting supporters were provided with information on how to update website materials related to their support and worked with Zite Hutton, ATA Webmaster, to provide updates.
- KPMG renewed both their Platinum support for the Mid-Year Meeting and their sponsorship of the ATA/KPMG Tax Doctoral Consortium for the years 2014-2016.
- For 2013, two \$1,000 awards were given to PhD students to attend the Midyear meeting – One who played a role in the VITA program, and another a doctoral student with difficulty getting funding for the meeting
- E&Y continues to provide \$5,000 funding for PhD travel to the midyear meeting.

- Deloitte continues to provide a \$5,000 award for the ATA/Deloitte Teaching Innovation Award (committed through 2016).
- PwC continues to provide a \$2,500 award for Outstanding Tax Dissertation.

## 9. JATA Conference Committee (John Phillips, Chair)

### **JATA Conference Committee Final Committee Report 2012-2013**

The call for papers for the 2013 JATA Conference reflected a November 2 submission deadline which was extended to November 9 because of Hurricane Sandy. This decision was made to promote an increase in the number of submissions. While causality cannot be established, we had 31 papers submitted for the conference, 7 of which were also submitted to *JATA*.

The process used to choose conference papers was as follows. First, I assigned three mini-reviews each to 15 of the committee members and asked them to assign grades (A, B, or C) to the papers they reviewed. Each paper received two reviews. 45 reviews were performed by committee members. I reached out to editorial board members and others to perform the remaining 17  $[(31 \times 2 = 62 \text{ needed less } 45 (15 \times 3))]$  reviews. Fifteen papers were eliminated during this initial process. I then had two committee members who were not involved in the initial review process rank the papers. These committee members made their recommendations to me and, after some discussion, I made the final decisions. I chose the discussants after consulting informally with committee members. The committee members are:

John Phillips (Chair)

Kirsten Cook

Michael Donohoe

Alex Edwards

Shane Heitzman

Erin Henry

Ken Klassen

Dan Lynch

Stephen Lusch

Devan Mascal

Sean McGuire

Jared Moore

Michael Morrow

Ed Outslay

Donna Bobek Schmitt

Casey Schwab

Bridget Stomberg

David Weber

All committee members should be recognized for their efforts. Also, the ad hoc reviewers responded very quickly and did an excellent job. We were able to meet the December 14 deadline announced in the call for papers despite the one week delay due to Hurricane Sandy and a substantial increase in administrative work getting the papers out to the reviewers and processing the reviews.

I will present the Best Paper and Best Discussant awards at the ATA luncheon.

John Phillips

## **10. Legal Research Committee/JLTR Conference Committee (Bob Gardner, Chair)**

### **JLTR Conference Committee 2013 ATA Mid-Year Committee Report**

Members of the 2012 - 2013 JLTR Conference Committee include Kaye Sheridan, Sarah Webber, Alan Campbell, Mark Cowan, J.D. Golub, Janet Trewin, Eric Smith, Diane Riordan, Mark Segal, Craig Langstraat, John Janiga, Usha Ramachandran, Tina Quinn, Richard Leaman, Blaise Sonnier, Maureen Dougherty, Darlene Pulliam, Tony Curatola (advisory), and Robert Gardner (chair).

#### **Committee Charges**

1. Establish and post on the ATA website guidelines for the submission of legal research papers to the ATA Midyear Meeting. Consider adding to the guidelines tax policy papers as well as legal research papers.
2. Solicit and select legal research papers for presentation at the 2013 JLTR Conference to be held at the 2013 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 2013 JLTR Conference.
4. Arrange for discussants, moderators, and audiovisual equipment as needed.
5. Work with the Editor of the ATA Journal of Legal Tax Research to determine ways to increase the number of high quality manuscript submissions to both the JLTR and to the JLTR Conference.

#### **Response**

The guidelines for submitting papers to the JLTR Conference were established and posted on the ATA website as part of the Call for Papers. These guidelines explain that quality papers dealing with legal tax issues as well as tax policy issues will be considered for presentation at the Conference. The guidelines also explain the paper submission process. This year, for the first time, the JLTR Conference submission and review process was managed through the AAA's website at <http://jltr.allentrack.net>. Using this website allows the authors to submit their paper to the JLTR Conference, the JLTR, or both.

This year we received 11 submissions for the JLTR Conference, five of which were also submitted for consideration by the JLTR. Tony Curatola, editor of the JLTR, and I worked very closely together in assigning reviewers for all submissions to the JLTR Conference. For submissions to both the JLTR Conference and the JLTR, we made sure that at least one member of each committee was assigned as a reviewer. This coordination process also helped us identify papers that were submitted only to the Conference which we felt should be submitted to the JLTR.

Because of the quality of the papers submitted, we decided to accept four papers for the Conference. All authors of the accepted papers have informed us that they will be present to make the presentation. We also coordinated with LeAnn Luna, Vice President and Chair of the ATA Midyear Committee, regarding the room and AV needs. Because of the number of acceptances and the limited number of committee members available to serve as discussants, after discussions with Tony and feedback from LeAnn, the decision was made to have each presentation followed immediately with questions and

comments from the audience rather than assigning discussants for each of the papers. This allowed more time for the presentations. It went very well and each presentation was followed by appropriate questions and discussions.

While use of the ATA JLTR submission process through ATA AllTrack website provided some great coordination for submissions to the Conference and the JLTR, because this was the first year this process was used, certain issues arose that should be addressed in order to improve the entire process. Some of these issues include:

1. When a reviewer is assigned to a paper through the website, the website also automatically assigns a review submission deadline. In most cases, this is fine. However, some of the automatically assigned review submission deadlines were too late for us to timely make decisions for acceptances in order to inform the authors of the accepted papers so that they could make their travel arrangements. We worked around this problem by contacting the reviewers directly and establishing earlier submission deadlines. However, it did create some confusion and difficulty.
2. Some of the reviewers had problems with properly submitting their reviews. Part of this problem could be mitigated with clearer processes and instructions on the website.
3. The website provides a process where a reviewer can (1) rank the paper based on various criteria, (2) submit comments for the author, and (3) submit comments to the editor only. In most cases the website automatically submits the reviewer comments to the authors. However, in a couple of cases, these comments were not automatically sent to the author.

The concept and general application of the website for the submission and review process is a great idea. However, additional work and development on the site is required in order to make it more user friendly and avoid these issues. Tony Curatola has been working with the AllTrack website personnel to work out these issues.

I would like to thank all of the committee members for their energy and efforts. The reviewers all submitted their reviews on time. Several of the authors expressed genuine thanks for the detailed and helpful reviewer comments. I would especially like to thank Tony Curatola for his wonderful work and help through this review process. He is outstanding.

## **11. Long Range Planning Committee (Shelley Rhoades-Catanach, Chair)\*\***

**June 1, 2013**

**To: ATA Membership**

**From: ATA Long-Range Planning Committee**

During the past year, the ATA LRPC has devoted time to developing two separate proposals for creation of new ATA initiatives related to teaching and research. Details of these proposals were presented to the ATA board of trustees at the 2013 midyear meeting. The trustees authorized formation of two task forces to further develop these initiatives and address implementation issues prior to any final decision on when and whether to move forward. The task forces are currently being formed, and expect to begin their work in the 2013-2014 academic year.

The first initiative involves creation and funding of an annual ATA-sponsored mini-conference dedicated to tax education. A preliminary survey of member interest indicates strong support for and interest in attending such a conference. Each conference might examine issues such as the state of tax education in accounting programs, structure of graduate and undergraduate curricula, individual course content, teaching materials and techniques, and education research. The conference would (1) provide an opportunity for faculty to share teaching materials or ideas, best practices, teaching cases or other curriculum innovations; (2) provide an opportunity for faculty to engage with tax practitioners regarding their current education practices; and (3) provide new tax PhDs and junior tax faculty with teaching materials and curriculum development assistance needed to efficiently and effectively meet their new teaching responsibilities. Joint presentations between faculty and tax professionals would be encouraged. Each annual conference would likely focus on one or two topics in depth, with each set of annual offerings distinct from those of prior years.

The second initiative involves creation and funding of a center for supporting member research agendas by increasing access to research data. Examples of potential support include (1) working with participating accounting firms to facilitate access to participants for research projects involving survey or experimental work, (2) reimbursing the costs of hand collecting data not available electronically, and (3) providing doctoral students or Assistant Professors, on an infrequent basis, partial reimbursement for costs of acquiring archival data for unavailable at their institution. It is not the intended that the ATA Center for Research Support (CRS) would compete with research support programs currently offered by several of the major public accounting firms. The focus of the CRS would be on facilitating access to research subjects and providing financial support for costs of obtaining other types of research data, rather than providing broader research grants or substantial funding often sought as summer research support.

Representatives from LRPC will present these two proposals to the ATA membership at the ATA business meeting scheduled during the 2013 AAA annual meeting in August 2013. Individuals interested in volunteering to work on a task force devoted to either of these proposals are encouraged to contact President-Elect Andy Cuccia at [cuccia@ou.edu](mailto:cuccia@ou.edu).

## **12. Midyear Meeting Logistical Issues Committee (Shirley Dennis-Escoffier, Chair)\*\***

### **Final Report for ATA Mid-year Meeting Logistical Issues**

May 2013

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

Every five years a membership survey is conducted to determine preferences for future ATA mid-year meeting locations. The site selection committee (which consists of the three most recent past Vice Presidents) uses this information when selecting the locations for future meetings. The most recent membership survey was conducted in spring 2013. We received 256 responses; a summary of the results



is attached (in a separate file) as well as results from 2008 survey questions that were not repeated in 2013.

### Highlights of 2013 Survey Results

Next to each location are the dates we have met or will meet in that city. The second column indicates the percent of respondents that indicated they were willing to attend a meeting in this city. The third column indicates their weighted choice (1st choice=3, 2nd choice=2, 3rd choice=1).

| Location (dates we have met or will meet here) | Percent willing to attend a meeting here | Weighted choice |
|--|--|-----------------|
| Washington DC area (2015, 2011, 2005)          | 76.0%                                    | 165             |
| Orlando (2009, 2000)                           | 69.0%                                    | 134             |
| Austin   | 67.8%                                    | 101             |
| San Diego (2013, 2006, 1997)                   | 66.9%                                    | 113             |
| San Francisco area (1999)                      | 66.5%                                    | 118             |
| New Orleans (2012, 2002, 1996)                 | 65.7%                                    | 100             |
| San Antonio (2014, 2007, 1995)                 | 65.7%                                    | 44              |
| Tampa/St. Petersburg (2003)                    | 62.0%                                    | 71              |
| Dallas (1989)                                  | 62.0%                                    | 67              |
| Denver (2010, 2004, 1992)                      | 61.6%                                    | 99              |
| Atlanta (1998, 1994, 1990)                     | 61.2%                                    | 88              |
| Nashville                                      | 59.9%                                    | 83              |
| Charlotte                                      | 57.9%                                    | 97              |
| Los Angeles area                               | 57.4%                                    | 67              |
| Salt Lake City                                 | 53.7%                                    | 92              |

- Washington DC was the top ranked location in the membership survey in 2013 (and in 2008). Although it is an expensive location (for food) it is much easier to get good speakers here than in any other location. In February 2012, the Trustees voted to continue the policy of meeting here at least once every four years.
- A majority (77.9%) of the respondents indicated they would prefer to expand the list of locations rather than to use only a short list of cities where we have previously met. The highest ranked city where we have not previously held a meeting is Austin, Texas.

**Question for Trustees: Do you consider Austin an “easy to fly into” city that should be considered as a possible location for a future mid-year meeting?**

***To assist in that evaluation, attached is a listing from the Austin airport of all U.S. cities (and their airlines) that have nonstop flights into Austin (from outside of Texas).***

Background: In 2008, a majority of respondents (67.6%) indicated they preferred meeting in major cities that are easier to fly into rather than meeting in new locations. Defining “easy to fly into” depends on where the member lives. Although many of our members have to fly from their home city to a hub city, once they get to the hub, they should not have to make an additional change of planes for the city to be considered an easy to fly into location. (For example, when the meeting was held in Albuquerque in 1991, many attendees complained that they had to change planes several times to get to that location.) It is also important to have at least two major airlines serving a location (in case one goes on strike). So the working definition used for “easy to fly into” was the ability for our members to fly from hub cities on a nonstop flight on at least two major airlines. When new locations are considered, we suggest that the Trustees use a similar criterion.

- Several respondents suggested moving our meeting to January, however there are already several other AAA meetings in January. When the 2008 survey was conducted (refer to 2008 survey results discussed later), we considered moving the meeting to other times during the year so that we could meet in locations that are not feasible in February or March. If the Trustees wish to reconsider this issue, they should consider possible conflicts. Below is a listing of dates for AAA section and regional meetings for 2013:

| <u>Date</u>           | <u>Section/Region</u> | <u>Date</u>   | <u>Section/Region</u>      |
|-----------------------|-----------------------|---------------|----------------------------|
| January 10-11         | FARS                  | March 22-23   | Forensic & Public Interest |
| January 10-12         | MAS                   | April 4-6     | Southeast                  |
| January 10-12         | AIS                   | April 18-20   | Mid-Atlantic               |
| January 17-19         | Auditing              | April 25-27   | Western                    |
| February 10-12        | APLG                  | May 7-11      | Ohio                       |
| February 22-23        | International         | October 4-5   | ABO                        |
| <b>February 22-23</b> | <b>ATA</b>            | October 17-19 | Midwest                    |
| March 8-9             | Governmental          | October 24-26 | Northeast                  |
| March 14-15           | Southwest             | November 2-3  | Diversity                  |

**Question for Trustees: Do you want to continue to meet in February or March or do you wish to consider moving our meeting to another time of the year?**

- Assuming we continue to hold future meetings in late February or early March, most members indicated they preferred meeting the fourth week in February, followed by the first week in March, then the third week in February, with the second week in March in last place. We traditionally meet the third or fourth weekend of February, except for meetings in Washington DC that have frequently been in early March because of hotel constraints. When looking at the reasons that members have not attended our last three meetings, the primary reasons are conflict with other professional activities and dates/times not good. Fewer members had conflicts for the Washington DC meeting, which was held March 4-5, than for the New Orleans meeting (Feb. 24-25) or the San Diego meeting (February 22-23).

**Question for Trustees: If we continue to meet in February or March, do you want to change our target dates to the first weekend in March and the last weekend in February (rather than the third or fourth weekend of February)? If yes, which weekend should be our primary target weekend?**

- A majority (74.3%) of respondents like the current balance between research and teaching-oriented sessions.

### **Information from 2008 Survey**

The 2008 membership survey was conducted online and members were asked to rank possible meeting locations (all cities included on the survey had at least three hotels with sufficient guest rooms and meeting space to host an ATA meeting) and to respond to several additional questions. We received 251 responses to the 2008 survey.

- Washington, D.C. was the highest ranked location and 78.2% of respondents said that the ATA should meet in Washington, D.C. at least once every four years. Based on these results, the Trustees voted to hold the ATA mid-year meeting in Washington, D.C. at least once every four years.
- The majority of respondents (67.6%) preferred meeting in major cities that are easier to fly into rather than meeting in new locations.
- In response to a question on whether we should move the meeting to late fall or late spring so that we could meet in locations that would not be possible in February or March, the results were mixed. It was pointed out that if we change our meeting dates, the AAA would want us to move to a time that would not conflict with meetings for other section or regional meetings. Following a lengthy discussion of these results, the Trustees decided that the meetings should continue to be held in late February or early March. This meant that several cities would be eliminated from possible future meeting locations due to the high cost during this time. For example, it is peak tourist season in South Florida, so we could not get a reasonably priced hotel that would be acceptable to our ATA members during this time period in the Miami or Ft. Lauderdale area; this also applies to Phoenix. The Trustees agreed that these locations should be eliminated from consideration as long as we continue to meet during their high-cost seasons.
- A majority (73.4%) of respondents liked the traditional Friday and Saturday meeting schedule. The Trustees voted to continue to meet on the same days of the week. This meant that Las Vegas would be eliminated because the Las Vegas hotels are unwilling to host us on Fridays and Saturdays which are their busiest days of the week. The Trustees voted to eliminate Las Vegas from a future meeting site as long as we continue to meet on Fridays and Saturdays.
- A majority (70.9%) liked the balance between research and teaching-oriented sessions.

### **Budget Issues**

Based on projections published by the hotel industry, food costs can be expected to continue to rise. Food costs are our most expensive part of hosting a mid-year meeting. Washington DC has been (and probably will continue to be) our most expensive meeting location due to the high food costs. San Diego, which had very reasonable food costs in 2006, had much higher food costs in 2013. Also, although we strongly recommend that the ATA maintain control over the logistics of our mid-year meetings, we may wish to have the AAA provide some services that will somewhat ease the burden on the ATA Vice

President and committee members. The full costs associated with providing these services should be investigated before we agree to have AAA take on particular tasks.

**If funds are available, and the Trustees wish to keep the registration fees low, then we recommend that consideration be given to increasing the budget for future mid-year meetings.**

### **13. Midyear Meeting Program Committee (LeAnn Luna, Chair)**

(Included as a separate document)

### **14. Nominations Committee (Hughlene Burton, Chair)\*\***

---

---

#### **ANNUAL REPORT**

---

---

**TO:** SANDY CALLAGHAN  
**FROM:** HUGHLENE BURTON  
**SUBJECT:** ANNUAL REPORT OF THE NOMINATIONS COMMITTEE  
**DATE:** JUNE 1, 2013

---

The members of the nominations committee this year were:

Hughlene Burton, chair  
Tim Rupert  
Robert Gardner  
Ann Magro  
Jeri Seidman

The committee solicited nominations from the Board and members for the officers and trustees. The committee met at the Mid-Year meeting in San Diego to determine the slate of officers. The committee approved the following slate of officers that the members will vote on at the ATA Business Meeting.

|                               |                     |
|-------------------------------|---------------------|
| President-Elect:              | Nancy Nichols       |
| Vice-President-Elect:         | Diana Falsetta      |
| Vice-President Finance-Elect: | Beth Kern           |
| Treasurer                     | Raquel Alexander    |
| Trustees:                     | Ken Klassen         |
|                               | Pete Lisowsky       |
| Trustees – Publication:       | Donna Bobek Schmidt |
|                               | Craig Langstraadt   |
| AAA Council Representative    | Sandy Callaghan     |

## 15. Publications Committee (John Robinson, Chair)

### ATA Publications Committee Midyear Report 2012-2013 - draft

June 20, 2013

Members: Kim Key, Stacie LaPlante, Brigitte Muehlmann, Lynn Jones, TJ Atwood (Vice Chair), and John Robinson (chair)

Ex Officio: Anthony Curatola, Sonja Pippin, John Phillips, and Zite Hutton

#### Charges and activities/recommendations:

1. Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.

*We monitored concerns from the membership and developments in the AAA Publication Committee, but no specific concerns or developments came to the attention of the committee.*

2. Review and make any necessary changes to the Publication Committee Handbook.

*Attached is a draft containing proposed changes to the Publication Committee Handbook. One item deserves special consideration, increase in submission fees to the section journals, JATA and JLTR. While the committee consensus is to increase the fees, there was no consensus on the amount of the increase. The JATA fee would increase to \$150 at the recommendation of the editor.*

3. Nominate one willing and qualified candidate to the board of trustees to serve as JATA Editor-Elect. This nomination should be forwarded to the Board of Trustees by June 2013.

*We solicited nominations, collected resumes, and evaluated the nominees. Nominations were received for 17 individuals, and the committee forwarded three nominees (ranked) for trustee consideration.*

4. 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 consensus of the committee closely paralleled the recommendations in TJ's email of June 12 – ATA should list conference details on TaxProf Blog and provide titles and abstracts on the ATA web site and SSRN.*

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

*We considered a number of strategies to increase the visibility of education research but no consensus was reached on any specific proposal.*

*Following the recommendation from the publication committee last year, we recommend that an Outstanding JLTR Manuscript Award will be given each year.*

## **16. Tax Policy Oversight Committee (Ed Schnee, Chair)**

### **ATA Tax Policy Oversight Committee Final Report 2012-2013**

The oversight committee worked with two subcommittees this year. The first was asked to produce a report on the taxation of partnership interests received for services. This subcommittee was chaired by Hughlene Burton. The second subcommittee was charged with producing a report on the differences in book and tax accounting. This subcommittee was chaired by Debra Salbador. Both subcommittees have been working on their final report. Both hope to have them to me by the end of the summer and prior to the ATA annual meeting. If I received them this summer, I will work on the book/tax report and forward the partnership report to Ken Orbach as determined by the Oversight Committee charge. It is unlikely that these reports will be ready for consideration by the board before the annual meeting. The in-coming president will need to decide if he wants Ken and I to continue working on these reports as currently arranged or if he prefers to have the members of next year's Oversight Committee complete the work.

Earlier this month, I had a phone conversation with the in-coming president about potential changes to this committee to improve its performance. I expect him to adjust the charges given this committee next year as a result of our conversation. I anticipate that these changes will help the committee fulfill its charge.

## **17. Teaching Resources Committee (David Hulse, Chair)**

### **ATA Teaching Resources Committee (2012-2013) Final Report May 17, 2013**

The Teaching Resources Committee accomplished the following:

1. Had two sessions at the 2013 mid-year meeting:
  - a. Effective Learning Strategies (ELS) poster session: This session was similar to the ELS sessions at the AAA annual meeting and was held at the ATA mid-year meeting for the first time (in conjunction with the research forum). The session included four ELSs.
  - b. Innovated Teaching session: This session included the winner of the 2012 ATA/Deloitte Teaching Innovation award winner and two other presenters. It included shorter presentations followed by the opportunity for audience members to meet with the presenters to further discuss their teaching innovations.

The two sessions were well-received.

2. Solicited at the mid-year meeting volunteers to assist ATA members who are looking for guidance regarding assurance of learning outcome assessment (Brigitte Muehlmann deserves the credit for this initiative). Five individuals responded to the survey, the results of which will be available on the ATA web site.
3. Revisited the teaching consultants and mentorship program. These programs started in the mid-1990s but became inactive about ten years ago. The programs were started at a time when the internet was relatively new, and various teaching resources have become much more readily available on the internet since then. The programs could be of value to future new faculty but should be targeted more narrowly towards career needs that are not adequately addressed through the ATA web site or other sources. The committee recommends that the Concerns of New Faculty Committee identify these needs and work with the Teaching Resources Committee to develop effective ways of addressing them.
4. Will be asking ATA members for syllabi, cases, and other materials from tax courses in order to update these teaching resources on the ATA website. The solicitation is in process, but we anticipate a good response to it.

Committee members 2012-2013:

Tim Biggart, Berry College  
 Julia Camp, Providence College  
 Rob Dewey, Cengage Learning  
 John Dexter, Northwood University  
 Richard Gore, Fort Lewis College

David Hulse, University of Kentucky (chair)  
 Brigitte Muehlmann, Suffolk University  
 Roxanne Spindle, Virginia Commonwealth U.  
 Kaye Sheridan, Troy University

## 18. Technology Committee (Sonja Pippin, Chair)

### American Taxation Association (ATA) Technology Committee Progress Report

Prepared for the AAA Annual Meeting; August 3-7, 2013, in Anaheim, CA.

Date: May 9, 2013

#### Official Committee Charges:

- 1 Determine ways in which the ATA website can be better utilized as a tool for disseminating information about technology that is used in the classroom.
- 2 Determine ways in which the ATA website can be better utilized as a tool for disseminating information about innovative teaching ideas, tips, and techniques.
- 3 Work with the Teaching Resources Committee to determine ways in which the ATA website can be better utilized as a tool for disseminating information about educational and pedagogical research.

- 4 Determine ways in which the ATA website can be better utilized as a tool for disseminating potential research ideas.
- 5 Explore ways in which AAA Commons could be used by the ATA to support ATA activities.

#### Annual Progress Report:

Of the five charges listed above, the committee has focused on 1–4 (the ATA website, its design and content).

During the last three years, the purpose and possible redesign of the ATA website has been discussed several times. In conjunction with the AAA new branding effort it was felt that a redesign of the ATA website is needed. However, much uncertainty existed with regard to (a) what information should be on the website, (b) how much of the redesign should be done by the webmaster (there was some discussion about using a consultant vs. the possibility of “templates” made available by the AAA), and (c) who needs to be involved in the redesign because a redesign of the format would also imply a change of the content (which is the domain of the Publications Committee and others).

After several e-mail conversations among committee members, with the ATA Presidents, the ATA Webmasters, and the Chairs of the Publications Committee, it was determined that the users of the ATA Technology (i.e., website, AAA Commons, and Newsletter (currently not produced)) should be polled to determine what they wish to see on the various technology forums.

Committee members, led by Rob Dewey, worked on the design of a survey which was presented to the Trustees at the ATA 2012 mid-year meeting. It was decided that the audience should be ATA members only. The survey was finalized in August and September of 2012 and e-mailed to the ATA members in October/November of 2012. The responses were collected and a brief summary is attached (Appendix A).

Further, the committee held an open committee meeting (forum) at the mid-year meeting in San Diego (February 2013) to solicit more input from interested members regarding design and content of the website. A summary of the discussion that took place during the open meeting is attached (Appendix B).

Based on the survey results and feedback from members, the committee prepared the following recommendations:

- (1) If at all possible move the website to a different platform that is easier to maintain (by "non-technical" people),
- (2) Archive some of the information that does not need to be on the "main/intro" site (which information should be archived needs to be determined),
- (3) Improve the readability of the website by reducing text (and adding pictures?), and
- (4) Have more than one webmaster at a time (with staggered terms so that there is some overlap)

#### **Appendix A: Survey Summary**

##### **1. Respondents (63 Total)**

| <b>ATA Member</b>           | <b>For How Long?</b>   | <b>Attending ATA Meetings</b>                            |
|-----------------------------|--|--|
| 59 members<br>4 non-members | 0-5 years: 16<br>5-10 years: 8<br>10+ years: 34<br>Not a member: 4 | Generally yes: 38<br>Generally no: 24<br>Non-response: 1 |



|  |                 |  |
|--|-----------------|--|
|  | Non-response: 1 |  |
|--|-----------------|--|

| <b>2. How important is it to have the following information on the ATA website?</b> | <b>Very Important</b> | <b>Somewhat important</b> | <b>Not at all important</b> |
|---|-----------------------|---------------------------|-----------------------------|
| ATA Midyear Meeting (date, hotel, program)  | 95.5%                 | 4.5%                      | 0.0%                        |
| Journal of the ATA (submissions, links to journal)                                  | 95.2%                 | 4.8%                      | 0.0%                        |
| ATA Newsletter (current, past)  | 85.7%                 | 14.3%                     | 0.0%                        |
| Doctoral Consortium (program, participants, readings)                               | 85.2%                 | 7.4%                      | 7.4%                        |
| Journal of Legal Tax Research (submissions, links to journal)                       | 83.8%                 | 10.8%                     | 5.4%                        |
| AAA Annual Meeting Tax Program (past programs)                                      | 80.8%                 | 19.2%                     | 0.0%                        |
| Midyear Meeting Research Calls  | 79.1%                 | 16.3%                     | 4.7%                        |
| Tax Journals (links to journals)  | 75.9%                 | 17.2%                     | 6.9%                        |
| Tax Conferences (upcoming conferences)  | 75.0%                 | 25.0%                     | 0.0%                        |
| Syllabus Exchange (sample syllabi)  | 66.7%                 | 30.0%                     | 3.3%                        |
| Tax Analysts - ATA Access (free access to members)                                  | 65.5%                 | 31.0%                     | 3.4%                        |
| Student Memberships (student member application)                                    | 64.5%                 | 25.8%                     | 9.7%                        |
| Tax Case Exchange (teaching cases)  | 64.3%                 | 32.1%                     | 3.6%                        |
| Committees (current, past, names, agendas)  | 57.5%                 | 37.5%                     | 5.0%                        |
| Memberships (new member application)  | 54.1%                 | 35.1%                     | 10.8%                       |
| Award Nominations (calls)   | 51.5%                 | 36.4%                     | 12.1%                       |
| Officer/Editor Nominations (calls)  | 51.5%                 | 39.4%                     | 9.1%                        |
| Officers, Trustees, Editors (names, contact information)                            | 45.0%                 | 42.5%                     | 12.5%                       |
| Assessment of Learning (exchange of assessment materials)                           | 43.3%                 | 46.7%                     | 10.0%                       |
| Other Teaching Resources (resources from ATA sponsors)                              | 41.9%                 | 45.2%                     | 12.9%                       |
| Archive/Historical Repository for the ATA   | 40.6%                 | 46.9%                     | 12.5%                       |
| Honorary Memberships (application for retired members)                              | 37.0%                 | 44.4%                     | 18.5%                       |
| Webmaster (name and contact information)  | 37.0%                 | 44.4%                     | 18.5%                       |

|  |       |       |       |
|--|-------|-------|-------|
| Sponsors' Information (links to sponsors' sites) | 25.7% | 60.0% | 14.3% |
| RSS Feed   | 10.0% | 33.3% | 56.7% |

### 3. Interest in Webinars (multiple responses possible):

Policy Issues: 27   Research topics: 26   Teaching ideas: 24   Committee issues: 10   Not interested: 7

### 4. Interest in Podcasts (multiple responses possible):

Policy Issues: 21   Research topics: 20   Teaching ideas: 19   Committee issues: 5   Not interested: 15

### 5. Interest in "Share" Feature (multiple responses possible):

LinkedIn: 11   Facebook: 9   Twitter: 4   Not interested: 3

## ATA Technology Committee Open Meeting – February 22, 2013

The following is a list of items / wishes / problems (& opportunities) discussed during the open meeting:

| Issue                    | Problems / Questions  | Possible Solutions   |
|--------------------------|---|--|
| Platform / software used | <ul style="list-style-type: none"> <li>Only a "geek" / "techie" can do the webmaster job</li> <li>Can we use something like WordPress?</li> <li>Can we / should we go "outside the AAA"?</li> </ul>   | <ul style="list-style-type: none"> <li>Ask AAA if we can use something else?</li> <li>Contact other sections (with better websites) to see how they got their website onto the AAA site?</li> <li>Wait for AAA to see what they decide to do</li> </ul>  |
| Outdated website         | <ul style="list-style-type: none"> <li>Website looks "10 years old"</li> <li>Too wordy; not visual enough</li> <li>Some stuff can be archived</li> </ul>  | <ul style="list-style-type: none"> <li>Use a different software (see above)</li> <li>Add spaces between announcements etc. on main site</li> <li>Start archiving items that are over 1 year old (or some other cut-off); add link to archives</li> <li>Consider adding picture banner (or some other form of pictures)</li> <li>Consider using drop down tabs</li> </ul> |
| More functionality       | <p>It would be nice if we could think about adding some of the following:</p> <ul style="list-style-type: none"> <li>Password protected area to share some content with ATA members only</li> <li>"Share" &amp; "Like" buttons</li> <li>Interactive parts (where people can comment on stuff and start discussions)</li> <li>Webinars &amp; podcasts, etc.</li> </ul> | <ul style="list-style-type: none"> <li>See what AAA does / ask AAA (via Sandy) if they are considering any of these possibilities</li> <li>See how much we can do now without spending too much time (and money)</li> </ul>  |

## **19. Doctoral Consortium Task Force (Raquel Alexander, Chair)\*\***

**TO:** ATA TRUSTEES  
**FROM:** ATA TAX PH.D. EDUCATION TASKFORCE  
**SUBJECT:** DOCTORAL CONSORTIUM ANALYSIS AND TASKFORCE RECOMMENDATIONS  
**DATE:** JUNE 15, 2013

---

The ATA Tax PhD Education Taskforce was convened by the ATA Trustees in July 2012 and given four charges focused on the long-term planning issues around the KPMG/ATA Tax Doctoral Consortium:

1. Develop list of issues for taskforce to explore in year 1 and year 2.
2. Create a list of prior year attendees with section affiliations, teaching and research interests.
3. Consider attendance policy, curricular issues, funding and other identified issues.
4. Prepare a report for the ATA Trustees detailing issues identified and recommendations for future consortiums.

The Taskforce has compiled and analyzed select data on prior doctoral consortium attendees. The first document is an executive summary of our findings along with the unanimous recommendations of the Taskforce. The second document (posted on the ATA website in a separate document) is a detailed analysis of the doctoral consortium attendance, ATA membership, funding and curriculum.

Respectfully submitted,

Raquel Alexander, Chair  
Katharine Drake  
Amy Dunbar  
Diana Falsetta  
Mary Margaret Frank  
Mark Higgins  
Beth Kern  
Terry Shevlin

## **20. Midyear Meeting Site Selection Committee (Sue Porter, Chair)**

Report of the Mid-Year Site Selection Committee  
Date: May 30, 2013

The site for the 2014 mid-year meeting will be Washington D.C. as the meeting is required to be held in D.C. at least once every four years.

Respectively submitted,

Susan Porter, Chair  
Sandra Callaghan  
Nancy Nichols

## **21. Midyear Meeting Task Force (Tim Rupert, Chair)\*\***

To: ATA Trustees  
From: ATA Midyear Meeting Task Force  
Re: Taskforce Progress and Recommendations  
Date: June 15, 2013

---

The ATA Midyear Meeting Task Force was charged with three tasks focused on the mid-year meeting:

1. Develop a list of issues for the taskforce to explore including, but not limited to, timing of the meeting, structure of the program and use of AAA resources for planning/implementation.
2. Collect relevant data and consider identified issues.
3. Prepare a report for the ATA Trustees detailing issues identified and recommendations for future Midyear Meetings.

The task force is preparing its report on these issues and will present their findings at annual meeting.

Respectfully submitted,

Tim Rupert, Chair  
Shirley Dennis  
Anne Magro  
John Phillips  
Tony Curatola  
Anne Christensen  
Shelley Rhoades-Catanach  
Nancy Nichols

**FINAL REPORT OF THE**  
**The American Tax Association**

---

The Tax Section of the American Accounting Association

**2013 MID-YEAR MEETING**  
**&**  
**JATA AND JLTR CONFERENCES**

**February 22-23, 2013**



**The Westin San Diego**

400 West Broadway  
San Diego, CA 92101

**We would like to thank our 2013 sponsors:**

**Platinum Sponsors**

Deloitte LLP  
Ernst & Young LLP  
The KPMG Foundation  
PricewaterhouseCoopers LLP

**Gold Sponsor**

Grant Thornton LLP

## **TABLE OF CONTENTS**

|   |    |
|---|----|
| 2013 Mid-Year Meeting Summary .....                           | 3  |
| ATA Mid-Year Meeting Financial Report 2004 through 2013 ..... | 5  |
| Attendance Report for ATA Mid-Year Meeting 1989-2013 .....    | 7  |
| Geographical Analysis of Attendees by State 2010-2013 .....   | 8  |
| Geographical Analysis of Attendees by State 2005-2009 .....   | 9  |
| Geographical Analysis of Attendees by State 2000-2004 .....   | 10 |
| Geographical Analysis of Attendees by Region 1999-2013.....   | 11 |
| Reasons for ATA Members Attend the Meeting 2002-2013 .....    | 12 |
| Future ATA Mid-Year Meeting Site Preferences 2000-2013 .....  | 13 |
| 2013 ATA Mid-Year Meeting Program Evaluation.....             | 17 |
| 2013 ATA Mid-Year Meeting Hotel Evaluation.....               | 18 |
| Appendix: 2013 Mid-Year Meeting Program.....                  | 19 |

## 2013 ATA MID-YEAR MEETING SUMMARY

The 2013 ATA Mid-Year Meeting and *JATA* Conference was held Friday and Saturday, February 22 & 23, 2013, at the Westin Hotel in San Diego with 232 in attendance (211 paid registrants), including 53 doctoral students. The conference offered a variety of research, teaching, and professional development sessions.

The ninth annual KPMG/ATA Doctoral Consortium was held on Thursday, February 21 at the Westin Hotel. Sonja Rego, 2013 Tax Doctoral Consortium Chair, and her committee put together an outstanding program. Their report to the ATA provides details of this event.

The 2013 Mid-Year Meeting kicked off on Friday morning with the Research Forum and Effective Learning Strategies. During this session, participants had the opportunity to learn about 12 different papers that were not officially selected for the conference. The authors of these papers were each given a nook in the Mezzanine area adjacent to the meeting rooms with space for a small exhibit, table and chairs. Participants could wander the floor and stop and discuss the papers that interested them. The “New Faculty Breakfast” was held on Friday morning providing an additional opportunity for new faculty to network and meet with the members of the New Faculty Concerns Committee as well as attend the Research Forum and Effective Learning Strategies.

Martin Sullivan, an economist who writes regularly for *Tax Analyst*, kicked off the plenary session with a discussion of the current state of our tax system and changes we can look forward to in the coming year.

Also on Friday morning, participants selected between various concurrent sessions: Ten Tax Issues Facing Nonprofit Organizations, Hot Tax Topics for the Entertainment Industry, and the *JATA* Conference. During the Tax Issues session, Sharon Zorbach, Deloitte’s director, discussed the most critical tax issues facing nonprofits including expanded disclosure and reporting, unrelated business income, executive compensation, and lobbying and political activity. April Spencer, a partner with Ernst and Young, presented Hot Tax Topics for the Entertainment Industry. Ms. Spencer talked about the taxation of film production and distribution and how the recent “Fiscal Cliff” bill impacted the industry. She also discussed tax considerations for talent, including the widely-accepted use of loan out corporations. Two papers were presented and discussed during the first part of the *JATA* conference.

At lunch, AAA President, Mary Barth, welcomed attendees and thanked our sponsors for their support of the meeting. James Chyz (University of Tennessee) and Janet Huston (University of South Florida), New Faculty Concerns Committee, introduced the new faculty members in attendance.

Following lunch, the *JATA* Conference concluded with the presentation and discussion of two papers. Three legal scholarship papers were presented in the concurrent Legal Research session. I would like to give a special thank you to John Phillips (University of Connecticut), *JATA* editor, for organizing a great *JATA* Conference and Robert Gardner (BYU), chair of the Legal Research committee, for leading the JLTR Conference. The final session of the first day was a general session with two legal scholars, Ed Kleinbard (University of Southern California) and Kirk Stark (UCLA) who spoke on federal and state issues relevant to their considerable areas of expertise. All sessions were well attended. The first day of the meeting concluded with committee meetings followed by a reception.

The conference continued Saturday morning with two concurrent sessions. Two of the leading experts in IRS Practice and Procedure, Michael Dolan, KPMG National Director of IRS Policies and Dispute Resolution, and William Quealy, KPMG Director, provided their unique perspective on emerging issues in tax controversy. Topics included the rollout of the Large Business and International (LB&I) knowledge management initiative, issue practice groups, the major rework of the large case audit process, and a discussion of several of the best IRS alternative procedures such as the Compliance

Assurance Project, Pre-filing Agreements, and Fast Track. The second concurrent session was the PechaKucha presentations moderated by John Davis (University of Illinois). Seven brave panelists took the challenge to create a presentation using 20 slides and only 20 seconds to present each slide. Presenters covered a wide range of topics that kept the audience engaged.

Following a short break, participants could select from two other concurrent sessions: Research-In-Process or Teaching “Soft Skills.” Amy Dunbar moderated the Research in Process session and was instrumental in selecting the papers and discussants. Frank Cummings, Principal (DN1), presented Teaching “Soft Skills.” This presentation focused on the need to incorporate “right brain” driven “interpersonal skills” into our classrooms and workplaces to insure we are preparing our students and recruits, as well as young professionals, for a future where “soft skills” are often the necessary skills that determine one’s ultimate success in life and career.

The morning sessions were followed by a plated lunch. The luncheon speaker for Saturday was Beth Wapner, Senior Tax Director (Qualcomm). Ms. Wapner addressed tax issues of interest to Qualcomm, including the firm’s views on the tax reform debate in the United States.

After the luncheon, meeting participants could choose between two concurrent sessions: Research by New Faculty and Ph.D. students, organized and moderated by Stacie Laplante (University of Georgia), or Innovative Teaching, organized and moderated by David Hulse (University of Kentucky).

Following a short break, the program concluded with two concurrent research sessions: Uncertain Tax Positions and Tax Avoidance in an International Setting. Amy Dunbar (University of Connecticut) and Stacie Laplante (University of Georgia) moderated and organized these concurrent research sessions. This is the first time the ATA has had concurrent research sessions; the goal was to develop a midyear research reputation so members didn’t go home after the JATA conference. The Research Resources Committee, chaired by Amy Dunbar and Stacie Laplante worked very hard to organize four research sessions and deserve a special thank you.

Throughout the planning process, I was impressed by the number of ATA members willing to volunteer their time to make the conference a valuable experience for all attendees. Some of these individuals directly participated in the program and are listed as presenters, reviewers, and session moderators. However, there are many other individuals who played roles behind the scenes, and I want to take this opportunity to again thank all of these people for their efforts. I would also like to express my appreciation to the 2013 ATA Mid-Year Meeting Program Committee (see program) for the time and effort they put into the program.

Finally, our meeting is possible because of the generous support of our sponsors. We are indebted to our platinum sponsors Deloitte LLP, Ernst & Young LLP, The KPMG Foundation, and PwC 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 to secure the excellent speakers for the program.

**LeAnn Luna, 2013 ATA Mid-Year Program Committee Chair**



**2013 MID-YEAR MEETING AND JATA/JLTR CONFERENCE  
FINANCIAL REPORT**

|  | <b>2013</b><br>San Diego | <b>2012</b><br>New Orleans | <b>2011</b><br>Washington | <b>2010</b><br>Denver   | <b>2009</b><br>Orlando | <b>2008</b><br>Memphis | <b>2007</b><br>San Antonio | <b>2006</b><br>San Diego | <b>2005</b><br>Washington |
|--|--------------------------|----------------------------|---------------------------|-------------------------|------------------------|------------------------|----------------------------|--------------------------|---------------------------|
| <b>REVENUES:</b>                             |                          |                            |                           |                         |                        |                        |                            |                          |                           |
| Registration Fees:                           |                          |                            |                           |                         |                        |                        |                            |                          |                           |
| Regular Meeting                              | 27,210                   | 27,095                     | 30,285                    | 24,310                  | 25,725                 | 30,275                 | 29,575                     | 29,240                   | 34,000                    |
| Student Fees                                 | 4,505                    | 4,590                      | 3,655                     | 2,890                   | 2,805                  | 3,740                  | 3,060                      | 1,750                    | 0*                        |
| Reception Guests                             | 270                      | 360                        | 60                        | 180                     | 320                    | 360                    | 300                        | 270                      | 270                       |
| Late Registration Fees                       | <u>2,300</u>             | <u>4,750</u>               | <u>3,150</u>              | <u>3,825</u>            | <u>2610</u>            | <u>1,650</u>           | <u>1,350</u>               | <u>1,110</u>             | <u>1,105</u>              |
| <b>Total Registration Fees</b>               | <b>34,285</b>            | <b>36,795</b>              | <b>37,150</b>             | <b>31,205</b>           | <b>31,460</b>          | <b>36,025</b>          | <b>34,335</b>              | <b>32,370</b>            | <b>35,375</b>             |
| Exhibitor Fees                               | 1,875                    | 2,125                      | 2,500                     | 2,875                   | 2,625                  | 3,250                  | 3,250                      | 2,125                    | 2,000                     |
| E&Y Sponsorship                              | 7,500                    | 7,500 <sup>+</sup>         | 7,500                     |                         | 5,000                  |                        |                            |                          |                           |
| Deloitte Sponsorship                         | 7,500                    | 7,500                      | 7,500                     |                         | 5,000                  |                        |                            |                          |                           |
| KPMG Sponsorship                             | 7,500                    | 7,500                      | 7,500 <sup>+</sup>        |                         | 10,000                 | 16,000                 | 19,000                     | 19,000                   | 25,000                    |
| PwC Sponsorship                              | 7,500                    | 7,500                      | 7,500                     |                         | 10,000                 |                        |                            |                          |                           |
| Grant Thornton Sponsorship                   | 5,000                    | 5,000                      | 5,000 <sup>+</sup>        |                         | 5,000                  |                        |                            |                          |                           |
| KPMG Consortium Sponsor                      |                          |                            |                           |                         | 12,500                 | 11,000                 | 11000                      | 11,000                   | 11,000                    |
| E&Y Travel Contribution <sup>++</sup>        |                          |                            |                           |                         | <u>5,000</u>           | <u>5,000</u>           | <u>5000</u>                | <u>5,000</u>             | <u>5,000</u>              |
| <b>Total Revenues</b>                        | <b>71,160</b>            | <b>73,920</b>              | <b>74,650</b>             | <b>59,580</b>           | <b>86,585</b>          | <b>71,275</b>          | <b>72,585</b>              | <b>69,495</b>            | <b>78,375</b>             |
| <b>EXPENSES:**</b>                           |                          |                            |                           |                         |                        |                        |                            |                          |                           |
| Food and Beverage                            | 49,924                   | 51,100                     | 63,228                    | 37,222                  | 34,949                 | 38,391                 | 35,503                     | 40,289                   | 41,531                    |
| Food and Beverage – Consortium <sup>++</sup> |                          |                            |                           | 5,987                   | 6,338                  | 6,142                  | 4,678                      | 5,962                    | 6,829                     |
| Audio-Visual                                 | 5,949                    | 5,747                      | 5,218                     | 6,253                   | 4,369                  | 4,386                  | 3,249                      | 2,918                    | 3,899                     |
| Audio-Visual – Consortium                    |                          |                            |                           | 434                     | 421                    | 590                    | 135                        | 120                      | 670                       |
| Ph.D. travel & hotel***, <sup>++</sup>       |                          |                            |                           | 11,230                  | 9,751                  | 11,017                 | 8,899                      | 10,032                   | 11,153                    |
| Guest Speakers—Travel                        | 1,666                    | 1,456                      |                           | 916                     | 1,223                  | 2,038                  | 245                        | 411                      | 821                       |
| Duplication, Mailing, and Supplies           | 1,042                    | 1,322                      | 999                       |                         | 1,278                  | 282                    | 852                        | 2,162                    | 1,868                     |
| Site visit <sup>****</sup>                   |                          |                            |                           |                         | 1,000                  |                        | 321                        |                          |                           |
| Services provided by AAA                     | 1,992                    | 4,467                      | 1,855                     |                         |                        |                        |                            |                          |                           |
| Misc. (photographer/speaker gifts)           | <u>300</u>               | <u>155</u>                 | <u>216</u>                | <u>500</u>              | <u>350</u>             | <u>100</u>             | <u>595</u>                 | <u>-0-</u>               | <u>40</u>                 |
| <b>Total expenses</b>                        | <b>60,873</b>            | <b>64,247</b>              | <b>71,517</b>             | <b>62,542</b>           | <b>59,679</b>          | <b>62,946</b>          | <b>\$54,477</b>            | <b>61,894</b>            | <b>66,811</b>             |
| <b>Funds available</b>                       | <b><u>10,287</u></b>     | <b><u>\$9,673</u></b>      | <b><u>\$3,133</u></b>     | <b><u>\$(2,962)</u></b> | <b><u>\$26,906</u></b> | <b><u>\$8,329</u></b>  | <b><u>\$18,108</u></b>     | <b><u>\$7,601</u></b>    | <b><u>\$11,564</u></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

<sup>+</sup> At the time of this report, these amounts were pledged but not received.

<sup>++</sup> These amounts appear on the financial report for the Doctoral Consortium.

#### Observations from the 2013 Financial Results:

##### 1. 2013 Budgeted versus Actual:

|              | Budget   | Actual   |
|--------------|----------|----------|
| Revenue      | 74,100   | 71,160   |
| Expenditures | (74,000) | (60,873) |
|              |          |          |
| Net          | \$100    | \$10,287 |

2. Food costs were lower than DC in 2012 but continue to increase over prior years.
3. Regular registration fees for 2013 increased to \$185, students' registration fee remained the same (\$85). The late fee was \$75 to encourage early registration.
4. Doctoral Consortium and Student Travel sponsorships and expenditures are not included in this budget.
5. Revenues and expenses are reported on a cash basis. There are a few speaker travel reimbursements that have not been paid at the time this report was written.

## ATA ATTENDANCE HISTORICAL RECAP

There were 211 paid registrants for the 2013 Mid-Year Meeting plus 6 exhibitors and 15 complimentary registrations for a total of 232 individuals. In attendance were 53 doctoral students. Total registrations from prior ATA meetings are summarized in the table below.

| <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                  |
| 2010        | 213                | Denver         | The Westin Tabor Center            |
| 2011        | 225                | Washington, DC | The Capital Hilton                 |
| 2012        | 244                | New Orleans    | New Orleans Intercontinental       |
| 2013        | 232                | San Diego      | The Westin San Diego               |

**GEOGRAPHIC ANALYSIS**  
**Number of Participants by State of University or Affiliation Location**  
**2010 - 2013 Mid-Year Meetings**

|                | Denver | Wash<br>DC | New<br>Orleans | San<br>Diego |                | Denver | Wash<br>DC | New<br>Orleans | San<br>Diego |
|----------------|--------|------------|----------------|--------------|----------------|--------|------------|----------------|--------------|
| State/Country  | 2010   | 2011       | 2012           | 2013         | State/Country  | 2010   | 2011       | 2012           | 2013         |
| Alabama        | 7      | 5          | 4              | 5            | New Hamp.      | 2      | 2          | 2              | 2            |
| Alaska         | 1      | 0          | 0              | 0            | New Jersey     | 0      | 2          | 1              | 0            |
| Arizona        | 4      | 8          | 7              | 8            | New Mexico     | 1      | 1          | 1              | 1            |
| Arkansas       | 2      | 1          | 2              | 1            | Nevada         | 3      | 0          | 0              | 2            |
| California     | 8      | 7          | 11             | 15           | New York       | 4      | 7          | 3              | 2            |
| Colorado       | 5      | 2          | 4              | 4            | Ohio           | 6      | 7          | 5              | 3            |
| Connecticut    | 6      | 9          | 9              | 6            | Oklahoma       | 5      | 4          | 5              | 4            |
| Delaware       | 0      | 0          | 0              | 0            | Oregon         | 2      | 2          | 4              | 3            |
| Florida        | 13     | 13         | 19             | 17           | Pennsylvania   | 6      | 9          | 8              | 6            |
| Georgia        | 9      | 8          | 8              | 8            | Rhode Island   | 1      | 1          | 1              | 2            |
| Hawaii         | 0      | 0          | 1              | 1            | South Carolina | 4      | 4          | 3              | 3            |
| Idaho          | 1      | 0          | 2              | 1            | Tennessee      | 6      | 5          | 5              | 6            |
| Illinois       | 4      | 6          | 7              | 7            | Texas          | 21     | 19         | 24             | 23           |
| Indiana        | 2      | 6          | 5              | 7            | Utah           | 6      | 6          | 5              | 6            |
| Iowa           | 4      | 5          | 6              | 6            | Vermont        | 0      | 1          | 0              | 0            |
| Kansas         | 2      | 5          | 4              | 4            | Virginia       | 6      | 16         | 11             | 8            |
| Kentucky       | 8      | 4          | 3              | 1            | Washington     | 6      | 5          | 4              | 5            |
| Louisiana      | 0      | 1          | 5              | 0            | Wash. DC       | 4      | 3          | 2              | 2            |
| Massachusetts  | 5      | 6          | 5              | 8            | West Virginia  | 0      | 0          | 1              | 1            |
| Maryland       | 0      | 2          | 0              | 1            | Wisconsin      | 0      | 2          | 1              | 0            |
| Maine          | 0      | 1          | 0              | 2            | Wyoming        | 1      | 0          | 0              | 1            |
| Michigan       | 9      | 10         | 9              | 6            | Canada         | 5      | 5          | 4              | 9            |
| Minnesota      | 1      | 2          | 1              | 0            | Australia      | 0      | 0          | 0              | 0            |
| Missouri       | 2      | 2          | 1              | 0            | Netherlands    | 0      | 0          | 0              | 0            |
| Mississippi    | 0      | 2          | 3              | 1            | Nigeria        | 0      | 0          | 0              | 1            |
| Montana        | 2      | 2          | 2              | 1            | U.K.           | 0      | 0          | 0              | 0            |
| North Carolina | 9      | 10         | 8              | 8            | Hong Kong      | 0      | 0          | 1              | 0            |
| North Dakota   | 0      | 0          | 0              | 0            | Germany        | 2      | 1          | 3              | 1            |
| Nebraska       | 1      | 1          | 1              | 2            | Japan          | 0      | 1          | 0              | 0            |

**GEOGRAPHIC ANALYSIS**  
**Number of Participants by State of University or Affiliation Location**  
**2005 through 2009 Mid-Year Meetings**

|                   | DC   | San Diego | San Antonio | Memphis | Orlando |                   | DC   | San Diego | San Antonio | Memphis | Orlando |
|-------------------|------|-----------|-------------|---------|---------|-------------------|------|-----------|-------------|---------|---------|
| State/<br>Country | 2005 | 2006      | 2007        | 2008    | 2009    | State/<br>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       |                   |      |           |             |         |         |

**GEOGRAPHIC ANALYSIS**  
**Number of Participants by State of University or Affiliation Location<sup>1</sup>**  
**2000 through 2004 Mid-Year Meetings**

| State/Country  | Orlando<br>2000 | Phoenix<br>2001 | N.O.<br>2002 | St.<br>Pete<br>2003 | Denver<br>2004 | State/Country  | Orlando<br>2000 | Phoenix<br>2001 | N.O.<br>2002 | St.<br>Pete<br>2003 | Denver<br>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>1</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 2013 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             |
| 2010 (Denver)         | 21          | 116            | 69          | 206             | 7              |
| 2011 (Washington, DC) | 32          | 92             | 94          | 218             | 7              |
| 2012 (New Orleans)    | 28          | 104            | 81          | 213             | 8              |
| 2013 (San Diego)      | 46          | 40             | 108         | 194             | 10             |

## REASONS FOR ATTENDING THE MID-YEAR MEETING

Attendees to the 2004-2013 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>2013</b> | <b>2012</b> | <b>2011</b> | <b>2010</b> | <b>2009</b> | <b>2008</b> | <b>2007</b> | <b>2006</b> | <b>2005</b> | <b>2004</b> |
|----------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <i>JATA</i> Conference           | 3.42        | 3.70        | 3.96        | 3.57        | 3.44        | 2.72        | 2.97        | 3.46        | 3.02        | 2.90        |
| Legal research                   | 2.65        | 2.83        | 2.64        | 2.80        | 2.13        | 2.69        | 2.66        | 2.67        | 2.86        | 3.00        |
| Education sessions               | 3.36        | 3.25        | 3.38        | 3.14        | 2.96        | 3.42        | 3.43        | 3.26        | 3.70        | 3.55        |
| CPE sessions                     | 2.66        | 2.86        | 2.86        | 2.86        | 2.53        | 3.03        | 3.22        | 3.12        | 3.33        | 3.49        |
| Research sessions                | 3.60        | 3.70        | 3.90        | 2.64        | 3.55        | 3.28        | 2.84        | 4.05        | 3.37        | 3.09        |
| Meeting location                 | 3.04        | 2.74        | 3.12        | 2.90        | 2.73        | 3.41        | 2.97        | 2.90        | 3.00        | 3.29        |
| Meeting time (i.e., Feb., March) | 2.66        | 2.60        | 3.17        | 2.69        | 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

The 2013 meeting participants were asked to indicate cities in which they would like to see future ATA meeting held. Number of votes are as follows:

| City  | Votes |
|---|-------|
| Houston   | 10    |
| Atlanta   | 12    |
| Dallas  | 7     |
| Los Angeles   | 10    |
| San Francisco   | 15    |
| San Antonio   | 9     |
| Salt Lake City  | 9     |
| Other: Phoenix (4); Anaheim (1); Washington DC (1); Orlando (2); Scottsdale (1); Seattle (1); St. Louis (1); New York (1); Boston (1); New Orleans (2); Denver (1); Las Vegas (1) |       |

The 2012 meeting participants were asked to indicate cities in which they would like to see future ATA meeting held. Number of votes are as follows:

| City  | Votes |
|---|-------|
| Washington DC   | 13    |
| Salt Lake City  | 9     |
| Tampa   | 8     |
| San Antonio   | 7     |
| Dallas  | 5     |
| San Francisco   | 16    |
| Atlanta   | 12    |
| Houston   | 9     |
| Los Angeles   | 12    |
| Other: Vancouver (1); Nashville (2); Charlotte (1); Philadelphia (1); Seattle (1) |       |

The 2011 meeting participants were asked to indicate cities in which they would like to see future ATA meeting held. Number of votes are as follows:

| City   | Votes |
|--|-------|
| San Diego  | 16    |
| Salt Lake City   | 14    |
| Atlanta  | 17    |
| San Antonio  | 15    |
| Dallas   | 15    |
| San Francisco  | 17    |
| Houston  | 14    |
| Los Angeles  | 9     |
| Other: DC (10), Charlotte (3), Miami/Tampa (5), Austin (2) |       |

The 2010 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):

| <b>City</b>  | <b>Votes</b> | <b>Top Selection</b> |
|--|--------------|----------------------|
| San Diego  | 44           | 12                   |
| Salt Lake City   | 39           | 12                   |
| Atlanta  | 34           | 7                    |
| San Antonio  | 37           | 4                    |
| Dallas   | 26           | 3                    |
| San Francisco  | 26           | 4                    |
| Houston  | 21           | 3                    |
| Los Angeles  | 20           | 1                    |
| Others mentioned: Miami, Tampa, Seattle, Santa Fe, Los Vegas, Chicago, Pheonix, New Orleans, Boston, Philadelphia and Pittsburgh |              |                      |

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):

| <b>City</b>  | <b>Votes</b> | <b>Top Selection</b> |
|--|--------------|----------------------|
| <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):

| <b>City</b>               | <b>Votes</b> | <b>Top Selection</b> |
|---------------------------|--------------|----------------------|
| 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:

| <b>City</b>    | <b>Votes</b> | <b>Top Selection</b> |
|----------------|--------------|----------------------|
| <i>Seattle</i> | 23           | 12                   |
| <b>Denver</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.

| <b>City</b>    | <b>Votes</b> | <b>Top Selection</b> | <b>Average</b> |
|----------------|--------------|----------------------|----------------|
| <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.

| <b>City</b>    | <b>Votes</b> | <b>Top Selection</b> | <b>Average</b> |
|----------------|--------------|----------------------|----------------|
| 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.

| <b>City</b>        | <b>Votes</b> | <b>Top Selection</b> | <b>Average</b> |
|--------------------|--------------|----------------------|----------------|
| 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. 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   | Surveys | Mean |
|---|---------|------|
| <i>Friday 7:15 -8:00 a.m.</i>                                 |         |      |
| <b>Research Forum and Effective Learning Strategies</b>       | 11      | 3.81 |
| <i>Friday 8:00 - 9:00 a.m.</i>                                |         |      |
| <b>Marty Sullivan - "Is Tax Reform on the Rocks?"</b>         | 20      | 4.35 |
| <i>Friday 9:15-10:15 a.m.</i>                                 |         |      |
| <b>Ten Tax Issues Facing Nonprofit Organizations</b>          | 12      | 4.33 |
| <i>Friday 10:45-11:45a.m.</i>                                 |         |      |
| <b>Entertainment Industry Tax Update</b>                      | 12      | 4.66 |
| <i>Friday 9:30-11:30 a.m.</i>                                 |         |      |
| <b>JATA Conference Part I</b>                                 | 13      | 4.15 |
| <i>Friday 1:30 – 3:30 p.m.</i>                                |         |      |
| <b>JATA Conference Part II</b>                                | 11      | 4.09 |
| <i>Friday 1:30 – 3:30 p.m.</i>                                |         |      |
| <b>JLTR Conference</b>  | 9       | 4.11 |
| <i>Friday 3:45 – 5:00 p.m.</i>                                |         |      |
| <b>Current Topics in Federal, State and International Tax</b> | 17      | 4.35 |
| <i>Friday 6:00 – 7:00 p.m.</i>                                |         |      |
| <b>Evening Reception</b>                                      | 25      | 4.28 |
| <i>Saturday 8:30 – 10:00 a.m.</i>                             |         |      |
| <b>Current Issues in Tax Controversy</b>                      | 10      | 4.20 |
| <i>Saturday 8:30 – 10:00 a.m.</i>                             |         |      |
| <b>Pecha-Kucha Presentations</b>                              | 15      | 4.60 |
| <i>Saturday 10:30 a.m. – 12:00 p.m.</i>                       |         |      |
| <b>Research-in-Process</b>                                    | 12      | 4.08 |
| <i>Saturday 10:30 a.m. – 12:00 p.m.</i>                       |         |      |
| <b>Teaching “Soft Skills”</b>                                 | 12      | 4.41 |
| <i>Saturday 12:00 - 1:30 p.m.</i>                             |         |      |
| <b>Beth Wapner, Qualcomm</b>                                  | 21      | 3.57 |
| <i>Saturday 1:30 – 3:30 p.m.</i>                              |         |      |
| <b>Research by New Faculty and Doctoral Students</b>          | 8       | 4.62 |
| <i>Saturday 1:30 – 3:30 p.m.</i>                              |         |      |
| <b>Innovative Teaching</b>                                    | 9       | 4.55 |
| <i>Saturday 3:30 – 5:00 p.m.</i>                              |         |      |
| <b>Uncertain Tax Positions</b>                                | 6       | 4.33 |
| <i>Saturday 3:30 – 5:00 p.m.</i>                              |         |      |
| <b>Tax Avoidance in an International Setting</b>              | 7       | 4.28 |

## HOTEL EVALUATION

| Hotel Question                     | Surveys | Mean |
|------------------------------------|---------|------|
| Hotel location and overall setting | 24      | 4.33 |
| Hotel meeting rooms                | 24      | 4.29 |
| Hotel sleeping rooms               | 19      | 4.52 |
| Hotel food                         | 24      | 4.04 |

### COMMENTS:

#### Hotel location and overall setting

- Good hotel.
- Having shuttles to the hotel and airport was great.

#### Hotel meeting rooms

- Too cold

#### Hotel sleeping rooms

- Need better Internet access.

#### Hotel food

- Good food.

#### Other

- Meeting should end earlier on Saturday.
- ATA meeting conflicts with IAS meeting.
- Divide Pecha-Kucha session by topics.
- Liked the “Nook” tables.
- Speakers and topics were great.
- Committee did a fantastic job.
- Loved the Pecha-Kucha.
- Loved “Current Issues”.
- “Soft Skills” didn’t provide anything useful for use in class.
- “Nonprofit Organizations” was too technical.
- Different color name tag for students.
- Great program and meeting.

**APPENDIX**  
**MEETING PROGRAM**

**The American Tax Association**

---

The Tax Section of the American Accounting Association

**2013 MID-YEAR MEETING  
&  
JATA AND JLTR CONFERENCES**

**February 22-23, 2013**



**The Westin San Diego**

400 West Broadway  
San Diego, CA 92101

**We would like to thank our 2013 sponsors:**

**Platinum Sponsors**

Deloitte LLP  
Ernst & Young LLP  
The KPMG Foundation  
PricewaterhouseCoopers LLP

**Gold Sponsor**

Grant Thornton LLP

Welcome to San Diego, CA and the 25<sup>th</sup> Annual ATA Mid-Year Meeting.

We appreciate our sponsors: Deloitte, Ernst & Young, Grant Thornton, KPMG, and PWC. We have representatives from each of these firms attending the meeting. Please take a moment and thank them personally for their continued support of the ATA.

We extend a special thanks to KPMG for their continued support of the ATA/KPMG Tax Doctoral Consortium, which precedes this meeting. This year, we welcome 38 doctoral students to the consortium. I would like to recognize Sonja Rego Olhoft and her committee for coordinating this important development opportunity for our doctoral students. I also would like to thank the Ernst & Young Foundation for providing travel support for students attending the consortium. Many of the doctoral students will be attending the ATA Midyear Meeting for the first time. Please take a moment to introduce yourself and welcome them to the ATA.

LeAnn Luna and her committee have put together an exceptional program including a wide variety of research sessions, opportunities to improve teaching, and updates from those working in the profession. I would like to highlight just a few of those sessions. On Friday morning, we kick off the meeting with a general session featuring Martin Sullivan (Tax Analysts). The afternoon closes with a panel discussion focusing on current issues in federal, state, and international taxation moderated by Lillian Mills. Panelists include John Swain (University of Arizona), Kirk Stark (UCLA), and Ed Kleinbard (University of Southern California). New to the program this year is the Research and Effective Learning Strategies Forum. Grab a cup of coffee and visit the forum Friday morning before the general session.

John Phillips (JATA editor), Amy Dunbar (Research Resources Vice Chair), Bob Gardner (Legal Research Chair), and their committees received record submissions this year. I am pleased to report that we scheduled an additional research session in response to the quality and quantity of papers submitted. PetchaKutcha? Don't know what it is? Find out by attending the ATA's first ever PetchaKutcha presentation on Saturday morning. It is sure to be fun and fast-moving. Later Saturday morning, Frank Cummings (DN1) will discuss how to teach "soft skills" followed by luncheon speaker Beth Wapner (Senior Tax Director, Qualcomm).

This summery represents only a few of the exciting sessions available at this year's meeting. Be sure to review the entire program for the many opportunities available.

San Diego is a great place to be in February! I hope you will take the time to enjoy the city and all it has to offer. Finally, thank you for supporting the ATA. Your commitment to the organization helps make the ATA the premier section of the American Accounting Association. Again, many thanks to LeAnn and her committee for planning a terrific meeting.

**Sandy Callaghan, ATA President**



## Program

---

**Friday, February 22, 2013**

7:00 – 8:00 a.m.    **New Faculty Breakfast**

*Pearl*

7:15 a.m.            **Registration Opens**

7:15 -8:30 a.m.    **Continental Breakfast**

7:30 -5:30 p.m.    **Publisher Exhibits**

7:10 -8:00 a.m.    **Research Forum and Effective Learning Strategies**

*Taxes – 1.0 CH*

*Ballroom Foyer*

Nook #1: ***Does Firm Life Cycle Explain the Relation Between Book-Tax Differences and Earnings Persistence?***

Katharine Drake (University of Arizona)

Nook #2: ***Tax Planning and Managers' Preference for Smooth Earnings***

Wayne Nesbitt and Benjamin Ayers (both at the University of Georgia)

Nook #3: ***Journal Entries Bring Order and Consistency to Deferred Tax Transactions***

Rick Gore (Ft. Hays State University)

Nook #4: ***What Do Taxpayers Want? Evidence from Online Client Reviews***

Candace Witherspoon (Valdosta State University) and Dan Stone (University of Kentucky)

Nook #5: ***Do States' Interpretations of Nexus Activities Align with States' Policy Adoptions of Economic Nexus?***

Amy Hageman (Kansas State University) and Ann Davis (Tennessee Tech University)

Nook #6: ***Three Effective Learning Strategies for Teaching Undergraduate Taxation Courses***

Odette Pinto (MacEwan University)

Nook #7: ***Ex-Dividend Behaviour and the Clientele Effects: Evidence Based on Canadian and US Dividend Tax Cuts***

Oliver Okafor and Hussein Warsame (both at the University of Calgary)

Nook #8: ***Financial Reporting and Tax Aggressiveness Implications of Schedule UTP***

Steve Davenport (University of Alabama)

Nook #9: ***Using Wikis for Collaborative Writing in Tax Education***

Zite Hutton (Western Washington University)

Nook #10: ***Forecasting and Valuation Implications of Deferred Tax Valuation Allowances***

Erin Henry (University of Connecticut), Mary Margaret Frank (University of Virginia), and David Weber (University of Connecticut)

Nook #11: ***Product Market Power and Tax Avoidance: Market Leaders, Mimicking Strategies, and Stock***

Tom Kubick (University of Nebraska), Dan Lynch (Michigan State University), Michael Mayberry (University of Florida), and Thomas Omer (Texas A&M University)

Nook #12: ***State Taxes for a Multistate Corporation***

Usha Ramachandran (Georgia State University)

### General Session

8:00 -9:00 a.m.      **"Is Tax Reform on the Rocks?"**

*Taxes – 1.0 CH*

*Crystal*

*Moderator:* Kullen Birkeland, Partner (Grant Thornton)

*Speaker:* Martin Sullivan (*Tax Analysts*)

Dr. Sullivan is an economist who writes regularly for *Tax Analysts* publications and understands the politics of tax reform from serving on both the staff of the Treasury Department and the staff of the Joint Committee on Taxation. Come and hear what Dr. Sullivan has to say about the current state of our tax system and changes we can look forward to in the coming year.

### Concurrent Sessions

9:15-10:15 a.m.      **Ten Tax Issues Facing Nonprofit Organizations**

*Taxes – 1.0 CH*

*Topaz*

*Moderator:* Susan Jurney (University of Alabama)

*Presenter:* Sharon Zorbach, Director (Deloitte)

Nonprofit organizations face increased scrutiny from Congress, the IRS and the public. Ms. Zorbach will discuss the most critical tax issues facing nonprofits including expanded disclosure and reporting, unrelated business income, executive compensation, and lobbying and political activity.

10:15-10:45 a.m.      **Refreshment Break**

10:45-11:45 a.m.      **Hot Tax Topics for the Entertainment Industry**

*Taxes – 1.0 CH*

*Topaz*

*Moderator:* Susan Porter (University of Virginia)

*Presenter:* April Spencer, Partner (Ernst and Young)

Idealists continue to flock to Hollywood to pursue their dreams of making it big. What are the main tax issues for the movie studios? The actors? Musicians? Ms. Spencer will discuss the taxation of film production and distribution and how the recent "Fiscal Cliff" bill impacted the industry. She also will discuss tax considerations for talent including the widely-accepted use of loan out corporations.

9:30-11:30 a.m.      **JATA Conference Part I**

*Taxes – 2.0 CH*

*Crystal*

*Moderator:* John Phillips (University of Connecticut)

#### ***The Role of Stockholders' Unrealized Capital Gains Position as a Determinant of the Abnormal Volume and Return Reactions to Earnings Announcements***

Eric Weisbrod (University of Miami)

Discussant: Michael Donohoe (University of Illinois)

#### ***Do Analysts' Cash Flow Forecasts Encourage Managers to Enhance Real Cash Flows? Evidence from Tax Planning***

Ben Ayers, Andrew Call, and Casey Schwab (all at the University of Georgia)

Discussant: Rick Laux (Pennsylvania State University)

11:45-1:15 p.m.  
Emerald

**Luncheon**

*Speaker:* Mary Barth (Stanford University), AAA President-Elect

New faculty will be introduced by James Chyz (University of Tennessee) and Janet Huston (University of South Florida), New Faculty Concerns Committee.

**Concurrent Sessions**

1:30 – 3:30 p.m.  
Taxes – 2.0 CH  
Topaz

**JLTR Conference**

*Moderator:* Robert Gardner (Brigham Young University)

***Procedural Aspects of Tax Fairness: A Content Analysis of Canadian Tax Jurisprudence***

Sonia Dhaliwal (Ryerson University), Maureen Donnelly (Brock University), and Jonathan Farrar (Ryerson University)

***“Temporary” Tax Provisions and Uncertainty: Evidence from a Survey of Professional Tax Preparers***

Mark Jackson and Sonja Pippin (both at the University of Nevada-Reno)

***Deferral And Repatriation: A Ten-Step Proposal to Encourage Repatriation of Off-Shore Income***

William A. Raabe (The Ohio State University), Cherie J. Hennig (University of North Carolina-Wilmington), and John O. Everett (Virginia Commonwealth University)

***“Widely Perceived as Grossly Unfair”: The Unfulfilled Promise of Interest Abatement***

John Gamino (Texas State University)

1:30 – 3:30 p.m.  
Taxes – 2.0 CH  
Crystal

**JATA Conference Part II**

*Moderator:* John Phillips (University of Connecticut)

***Relative Valuation of Alternative Methods of Tax Avoidance***

Kerry Inger (Auburn University)  
Discussant: Jenny Brown (Arizona State University)

***Is the Average Dividend Tax Rate of Investors Capitalized into Expected Returns?***

David Kenchington (University of Arizona)  
Discussant: Jim Seida (University of Notre Dame)

3:30-3:45p.m.

**Refreshment Break**

### **General Session**

**3:45 – 5:00 p.m.      Current Topics in Federal, State, and International Tax**

*Taxes – 1.5 CH*

*Crystal*

*Moderator:* Lillian Mills (University of Texas at Austin)

*Panelists:* John Swain (University of Arizona)

Kirk Stark (UCLA)

Ed Kleinbard (University of Southern California)

We are privileged to have this distinguished panel of scholars with a wide open invitation to speak on issues relevant to their considerable areas of expertise. Prof. Kleinbard served as Chief of Staff of the U.S. Congress Joint Committee on Taxation and now focuses on international tax issues and taxation of capital income. Prof. Stark is an award winning professor at UCLA and author of textbooks and casebooks covering Federal and state and local taxation. Prof. Swain was a successful private attorney and was named to the All Decade State and Local Tax Team by *State Tax Notes* magazine. The panelists have coordinated their presentations to cover topics ranging from the tax reform debates in Washington D.C. to an update on emerging issues in state and local, federal and international taxation.

**5:00 – 6:00 p.m.      Committee Meetings**

**6:00 – 7:00 p.m.      Reception**

*Emerald*

### **Saturday, February 23, 2013**

**7:00 -8:30 a.m.      Officer/Trustee Breakfast**

*Pearl*

**7:30 -8:30 a.m.      Continental Breakfast**

**7:30 am -5:30p.m.      Publisher Exhibits**

### **Concurrent Sessions**

**8:30-10:00 a.m.      Current Issues in Tax Controversy**

*Taxes – 1.5 CH*

*Topaz*

*Moderator:* Kimberly Key (Auburn University)

*Panelists:* Michael Dolan, KPMG National Director of IRS Policies and Dispute Resolution

William Quealy, KPMG Director

Join us for a rare opportunity to hear from two of the leading experts in IRS practice and procedure. Mr. Dolan served six years as IRS Deputy Commissioner, the highest career position in the agency, and Mr. Quealy was an award winning Special Trial Attorney for Large and Mid-Sized Businesses. Now partners with KPMG, they will provide their unique perspective on emerging issues in tax controversy. Topics will include the rollout of the Large Business and International (LB&I) knowledge management initiative, issue practice groups (IPGs), the major rework of the large case audit process, and a discussion of several of the best IRS alternative procedures such as the Compliance Assurance Project, Pre-filing Agreements, and Fast Track.

**8:30-10:00 a.m. PechaKucha Presentations**

*Taxes – 1.5 CH*

*Crystal*

*Moderator:* Jon Davis (University of Illinois)

*Panelists:* Michelle Hanlon (Massachusetts Institute of Technology)

John Barrack (Brigham Young University)

Shelley Rhoades-Catanach (Villanova University)

Richard Sansing (Dartmouth College)

Sue Porter (University of Virginia)

Raquel Alexander (Washington and Lee University)

Ken Klassen (University of Waterloo)

Clint Stretch (Tax Analysts)

Don't know what PechaKucha (peh-CHAKH-cha) is? Slides change every 20 seconds, and speakers and topics change every 20 slides at this fast paced, high energy session. Presenters will cover a wide range of topics that are sure to keep the audience engaged.

**10:00-10:30 a.m. Refreshment Break**

**Concurrent Sessions**

**10:30 a.m.-Noon Research-in-Process**

*Taxes – 1.5 CH*

*Crystal*

*Moderator:* Amy Dunbar (University of Connecticut)

***Do CEO Performance Measures Motivate Tax Avoidance?***

Kathleen Powers, John R. Robinson, Bridget Stomberg (all at University of Texas-Austin)

*Discussant:* Dawn Dernevech (University of Alabama-Birmingham)

***Communicating Information Beyond the Tax Footnote***

Danielle Higgins (University of Connecticut)

*Discussant:* Michael Morrow (Northeastern University)

***Risk and Return: Does Tax Risk Reduce Firms' Effective Tax Rates?***

Stevanie S. Neuman (Texas A&M University), Thomas C. Omer (Texas A&M University), and Andrew P. Schmidt (North Carolina State University)

*Discussant:* Charles Enis (Pennsylvania State University)

**10:30 a.m.-Noon Teaching "Soft Skills"**

*Taxes – 1.5 CH*

*Topaz*

*Moderator:* Henry Miyares, Partner (PWC)

*Presenter:* Frank Cummings, Principal (DN1)

For years in this information age, left brain thinking involving analysis, logic, and reason has been prized by organizations and taught in our schools. This presentation focuses on the need to incorporate "right brain" driven "interpersonal skills" into our classrooms and workplaces to insure we are preparing our students, and recruits as well as young professionals for a future, where "soft skills" are often the necessary skills that determine one's ultimate success in life and career.

Noon-1:30 p.m.     **Luncheon**  
Taxes – 1.0 CH     Speaker: Beth Wapner, Senior Tax Director (Qualcomm)  
Emerald

Ms. Wapner will address tax issues of interest to Qualcomm, including the firm's views on the tax reform debate in the United States.

### Concurrent Sessions

1:30-3:00 p.m.     **Research by New Faculty and Ph.D. Students**  
Taxes – 1.5 CH  
Crystal I     Moderator: Stacie Laplante (University of Georgia)

#### ***Assessing the Quality of the Income Tax Accrual***

Preeti Choudhary (Georgetown University), Allison Koester (Georgetown University), and Terry Shevlin (University of California - Irvine)  
Discussant: Wayne Nesbitt (University of Georgia)

#### ***Financial Constraints and the Incentive for Tax Planning***

Alexander Edwards (University of Toronto), Casey Schwab (University of Georgia), and Terry Shevlin (University of California-Irvine)  
Discussant: Dan Lynch (Michigan State University)

#### ***Smooth Taxable Income, Tax Avoidance, and the Information Content of Taxable Income***

Michael A. Mayberry (University of Florida), Sean T. McGuire (Texas A&M University), and Thomas C. Omer (Texas A&M University).  
Discussant: Jeri Seidman (University of Texas-Austin)

1:30-3:00 p.m.     **Innovative Teaching**  
Taxes – 1.5 CH  
Diamond     Moderator: David Hulse (University of Kentucky)

#### ***A Case Study for Teaching and Learning Corporate and Partnership Tax and Financial Accounting Planning and Compliance Concepts***

Winner of the 2012 ATA/Deloitte Teaching Innovation Award  
Toby Stock (Ohio University)

#### ***Out-of-the Box Learning in Tax Class: Students Reflect and Create Models, Pamphlets, and the Shoebox Case***

Marsha Huber (Youngstown State University)

#### ***Teaching Business Valuation in a Tax Course***

Sonja Pippin (University of Nevada - Reno) and Keith Sellers (University of Denver)

3:00-3:30 p.m.     **Refreshment Break**

### Concurrent Sessions

3:30-5:00 p.m.     **Uncertain Tax Positions**

*Taxes – 1.5 CH*

*Topaz*

*Moderator:* Amy Dunbar (University of Connecticut)

***How Do Disclosures of Tax Aggressiveness to Tax Authorities Affect Reporting Decisions? Evidence from Schedule UTP***

Erin M. Towery (University of Texas-Austin)

***Predictable Uncertainty: An Examination of the Relationship between Uncertain Tax Benefits and Future Cash Tax Outflows***

Will Ciconte (University of Florida), Michael Donohoe (University of Illinois)), and Michael A. Mayberry (University of Florida)

***Tightening the Noose: The impact of FIN 48 on Corporate Borrowers.***

Raquel Alexander (Washington and Lee University), Andrew Gross (University of Wisconsin-Milwaukee), Ryan Huston (University of South Florida), and Vernon Richardson (University of Arkansas)

Discussant: Leslie Robinson (Dartmouth College)

3:30-5:00 p.m.     **Tax Avoidance in an International Setting**

*Taxes – 1.5 CH*

*Crystall*

*Moderator:* Stacie Laplante (University of Georgia)

***Transfer Pricing: Strategies, Practices and Tax Minimization***

Kenneth Klassen (University of Waterloo), Petro Lisowsky (University of Illinois), and Devan Mescall (University of Saskatchewan)

***Real Effects of International Tax Avoidance Incentives: Evidence from Domestic Acquisitions***

Travis Chow and Kenneth Klassen (both at the University of Waterloo)

***Are Reputational Costs a Determinant of Tax Avoidance?***

Chelsea Rae Austin and Ryan Wilson (both at the University of Iowa)

Discussant: Kevin Markle (University of Waterloo)

**- END OF PROGRAM -**

## Welcome PH. D. Students!

|                     |   |
|---------------------|---|
| Chelsea Rae Austin  | University of Iowa                        |
| Cathalene Bowler*#  | Morgan State University                   |
| William Brink*      | University of South Carolina              |
| Bonnie Brown*       | University of Central Florida             |
| William Ciconte*    | University of Florida                     |
| Darcie Costello*    | Washington State University               |
| Steve Davenport     | University of Alabama-Tuscaloosa          |
| Paul Demere*#       | University of Illinois Urbana - Champaign |
| Andrew Duxbury*#    | University of Connecticut                 |
| Anne Ehinger*#      | University of Georgia                     |
| Andrew Finley*#     | University of Arizona                     |
| Zhan Furner #       | Texas Tech University                     |
| Joanna Garcia*      | Virginia Tech                             |
| Nathan Goldman*#    | University of Arizona                     |
| Ruth Heilmeier*#    | University of Cologne                     |
| Erin Henry          | University of Connecticut                 |
| Danielle Higgins    | University of Connecticut                 |
| Jennifer Howard*#   | University of Houston                     |
| Margot Howard*      | University of North Carolina              |
| Michelle Hutchens*# | Indiana University                        |
| David Kenchington   | University of Arizona-Tucson              |
| Rebecca Lester*#    | Massachusetts Institute of Technology     |
| Qin Li*#            | University of California - Irvine         |
| Stephen Lusch*      | University of Arizona                     |
| Daniel Lynch*       | Michigan State University                 |
| Sarah Lyon*         | University of California - Irvine         |
| Kevin Markle        | University of Waterloo                    |
| Norman Massel       | University of Connecticut                 |
| Wayne Nesbitt       | University of Georgia                     |
| Michelle Nessa*     | University of Iowa                        |
| Stevanie Neuman*    | Texas A&M University                      |
| Adam Olson*#        | Texas A&M University                      |
| Kathleen Powers*#   | University of Texas - Austin              |
| Miles Romney        | Michigan State University                 |
| Andrey Silva*#      | University of Miami                       |
| R. William Snyder*# | University of Illinois Urbana-Champaign   |
| Zhiyan Song*#       | University of Iowa                        |
| Alan Stancill*      | Virginia Tech                             |
| James Stekelberg*   | University of Southern California         |
| Bryan Stewart*      | University of South Carolina              |
| Shane Stinson*#     | Texas Tech University                     |
| Bridget Stomberg    | University of Texas - Austin              |
| Valerie Tellez*#    | University of Connecticut                 |
| Erin Towery         | University of Texas-Austin                |
| Steve Utke          | University of Georgia                     |
| Laura Wellman       | Arizona State University                  |
| Scott White*        | University of Tennessee                   |
| Janie Whiteaker-Poe | University of Kansas                      |
| Braden Williams*#   | University of Washington                  |
| Brian Williams*#    | University of Oregon                      |
| Eugenia Yeh*#       | Arizona State University                  |

\*Attended Tax Doctoral Consortium

#Attending their first ATA Mid-Year Meeting



### **Welcome New Faculty!**

|                     |                                   |
|---------------------|-----------------------------------|
| Eric Allen          | University of Southern California |
| Rachel Birkey       | Illinois State University         |
| Jason Chen          | University of San Diego           |
| Katharine Drake     | University of Arizona – Tuscon    |
| Jonathan Farrar     | Ryerson University                |
| Allison Koester     | Georgetown University             |
| Tom Kubick          | University of Kansas              |
| Michael Mayberry    | University of Florida             |
| Rebekah McCarty     | Northeastern University           |
| Michele Meckfessel  | Case Western Reserve University   |
| Paul Shoemaker      | University of Nebraska - Lincoln  |
| Eric Weisbrod       | University of Miami               |
| Candace Witherspoon | University of Kentucky            |

### **Welcome ATA First Timers!**

|                     |  |
|---------------------|--|
| Stephen Brigham     | Michigan State University                |
| Lisa Eiler          | Cal State University - Fullerton         |
| Marsha Hinckley     | KPMG LLP                                 |
| Lori Hofer          | Mount Mary College                       |
| Marsha Huber        | Youngstown State University              |
| Roxanne Ibrahim     | Brandman University                      |
| Kerry Inger         | Auburn University                        |
| Atekha Isokpan      | Federal Inland Revenue Service (F.I.R.S) |
| Usha Ramachandran   | Georgia State University                 |
| Georgi Smatrakalev  | Florida Atlantic University - Boca       |
| Steve Vieweg        | University of Manitoba                   |
| Eric Weisbrod       | University of Miami                      |
| Candace Witherspoon | University of Kentucky                   |

### **Thank You to Our Exhibitors**

CCH, a Wolters Kluwer business  
McGraw-Hill  
South-Western Cengage Learning

### **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.



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 through its Web site: <http://www.learningmarket.org>.

## Call for Papers 2014 JATA Conference

The 20th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA Midyear Meeting in San Antonio, Texas on February 21-22, 2014. 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, however, may not be submitted.

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 website. 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 13, 2013.

Manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JATA*, located at <http://jata.peerx-press.org>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. All manuscripts must comply with the ***JATA* editorial policies and style guidelines**. Please indicate that the paper is being submitted for the Conference and whether you are also submitting the paper for publication in *JATA* by checking the appropriate box on the submission website.

**To be considered, papers must be received no later than November 1, 2013.** Contact Professor John Phillips by email at [jata@business.uconn.edu](mailto:jata@business.uconn.edu) 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 website

(<http://aaahq.org/pubs/author.htm>). The submission fee is required only if the paper is to be considered for publication in *JATA*. Questions about the submission process may be emailed to John Phillips at [jata@business.uconn.edu](mailto:jata@business.uconn.edu).

**2013 ATA Mid-Year Meeting Program Committee**  
**Committee Members**

LeAnn Luna (Chair), University of Tennessee  
Raquel Alexander, Washington and Lee University  
Donna Bobek Schmitt, University of Central Florida  
Sandy Callaghan, Texas Christian University  
James Chyz, University of Tennessee  
Shirley Dennis-Escoffier, University of Miami  
Steve Gill, San Diego State University  
Drew Gross, University of Wisconsin-Milwaukee  
Amy Hageman, Kansas State University  
Charlene Henderson, Mississippi State University  
Zite Hutton, Western Washington University  
Susan Journey, University of Alabama  
Kimberly Key, Auburn University  
Allison Koester, Georgetown University  
Dick Larson, George Mason University  
Megan McInerney, Texas A&M - Commerce  
Michael Morrow, Northeastern University  
George Plesko, University of Connecticut  
Sue Porter, University of Virginia  
Margaret Reed, University of Cincinnati

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

LeAnn Luna  
University of Tennessee  
711 Stokely Management Center  
Knoxville, TN 37996  
Office: (865) 974-6080  
Fax: (865) 974-3100  
[leann@utk.edu](mailto:leann@utk.edu)

Please mark your calendars now for next year's meeting

**2014 ATA Mid-Year Meeting  
&  
JATA and JLTR Conferences**

**February 21-22, 2014**



**Marriott Riverwalk Hotel**

889 East Market Street,  
San Antonio, TX

The conference hotel is located on the Riverwalk (east end), with a variety restaurants within a short walk (or boat ride).

Please forward your 2014 meeting ideas/recommendations to:

Charlene Henderson

Mississippi State University

300J McCool Hall

Miss. State, MS 39762

Phone: (662) 325-3710 office

Email: [b.charlene.henderson@msstate.edu](mailto:b.charlene.henderson@msstate.edu)

---

---

## ANNUAL REPORT

---

---

**TO:** SANDY CALLAGHAN  
**FROM:** HUGHLENE BURTON  
**SUBJECT:** ANNUAL REPORT OF THE NOMINATIONS COMMITTEE  
**DATE:** JUNE 1, 2013

---

The members of the nominations committee this year were:

Hughlene Burton, chair  
Tim Rupert  
Robert Gardner  
Ann Magro  
Jeri Seidman

The committee solicited nominations from the Board and members for the officers and trustees. The committee met at the Mid-Year meeting in San Diego to determine the slate of officers. The committee approved the following slate of officers that the members will vote on at the ATA Business Meeting.

|                               |                     |
|-------------------------------|---------------------|
| President-Elect:              | Nancy Nichols       |
| Vice-President-Elect:         | Diana Falsetta      |
| Vice-President Finance-Elect: | Beth Kern           |
| Treasurer                     | Raquel Alexander    |
| Trustees:                     | Ken Klassen         |
|                               | Pete Lisowsky       |
| Trustees – Publication:       | Donna Bobek Schmidt |
|                               | Craig Langstraadt   |
| AAA Council Representative    | Sandy Callaghan     |