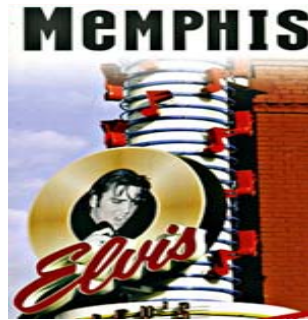


FINAL REPORT OF THE ATA MIDYEAR COMMITTEE

2008 MID-YEAR MEETING AND JATA CONFERENCE

The Peabody Hotel



February 22 - 23, 2008

**Sponsored by
The KPMG Foundation**

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2008 MID-YEAR MEETING REPORT

Memphis was the location for the 2008 ATA Mid-Year Meeting and JATA conference this February. With a variety of research, teaching, and professional development sessions, attendees often had difficulty choosing which session to attend. For those of you who could not attend, the presenters and speakers have graciously provided their materials in electronic format. To view the materials from the meeting, go to the ATA web page and click on 2008 ATA Mid-Year Meeting.

The fourth annual KPMG/ATA Doctoral Consortium was held on Thursday before the ATA meeting with 44 doctoral students participating. John Phillips, Program Chair, and his committee developed a program that provided a wonderful experience for the students. Many thanks to KPMG for funding this important initiative, and to Malana Konkle of the KPMG Foundation for attending and welcoming the students.

The Mid-Year meeting kicked off on Friday morning with two CPE sessions. KPMG instructors once again provided their expertise for these sessions. David Leiter, a partner in the Federal Tax Practice of KPMG in the Atlanta, Georgia office, provided an update on the first year of experience of implementing FIN 48 in practice. This session was followed by an update on transfer pricing issues in practice, which was led by Steven Fortier, the Global Managing Principal of KPMG's Global Transfer Pricing Services practice. Also on Friday morning, the JATA conference began with two papers being presented and discussed.

At lunch, Jennifer Kahle Schafer (University of South Florida), Chair of the New Faculty Concerns Committee, introduced the Ph.D. students and new faculty members. Many of the students received travel funds to attend the meeting thanks to the generous support of Ernst & Young.

Following lunch, the JATA conference concluded with the presentation and discussion of two more papers. Four legal scholarship papers were presented in the concurrent Legal Research session. The highlight of the first day was a town meeting discussion with five of the most recent Sommerfeld Outstanding Tax Educator Award winners. The panelists for this session included Anna Fowler, Silvia Madeo, Ed Outslay, Doug Shackelford, and Terry Shevlin. They shared their collective wisdom on research, teaching, and future directions of the profession.

The conference continued Saturday morning with two concurrent sessions. The first session was sponsored by the Research Methodologies committee and included three papers on current topics in tax research. Sonja Olhoft-Rego (University of Iowa), David Randolph (University of Dayton) and Ryan Wilson (University of Iowa) presented their respective research projects and Tom Omer (Texas A & M University) provided commentary on the future of tax-motivated research. The second concurrent session featured the winner of the 2007 ATA/Deloitte Teaching Innovation Award, Mary Margaret Frank (University of Virginia) along with Steven Gill (San Diego State University). They presented a series of cases for use in tax classes. After a break, another set of concurrent sessions followed. In the first of these sessions, a panel moderated by Lil Mills (University of Texas at Austin) discussed research opportunities with the tax gap. The

panel included Marsha Blumenthal (University of St. Thomas), Mike Dolan (KPMG and former acting commissioner of the IRS), and Mike Mazur (IRS). The second concurrent session included a panel who shared ideas for incorporating active learning in tax classes. Zite Hutton (Western Washington University), Brigitte Muehlmann (Suffolk University), Anne Jones and Julia Camp (University of Massachusetts—Boston) and Dennis Schmidt (Montana State University) presented assignments, exercises, and ideas for increasing active learning in tax classes.

These concurrent sessions were followed with our luncheon. The luncheon speaker for Saturday was Reagan Farr, commissioner of the Tennessee Department of Revenue. Mr. Farr discussed the pressure states face in growing the tax base without raising tax rates. Especially interesting was the information he shared on the competition to create tax incentives to attract and retain businesses into particular states.

The afternoon sessions on Saturday began with two concurrent sessions. The first was a research session that included panelists who discussed research areas outside the federal income tax that may be productive for tax researchers to investigate. Bill Fox (University of Tennessee), Elizabeth Plummer (Texas Christian University), and Bob Yetman (University of California at Davis) described opportunities in state taxes, property taxes, and exempt organizations, while Sanjay Gupta (Michigan State University) provided an overall perspective on opportunities in these research areas. For the other concurrent session, panelists including Andy Cuccia (University of Oklahoma), Valerie Milliron (California State University, Chico), and Shelley Rhoades-Catanach (Villanova University) discussed best practices in assessing accounting programs and tax classes. Anne Christensen (Montana State University) also summarized results of the ATA Assurance of Learning Survey in this session.

The conference concluded with two more concurrent sessions. The first of these included research by new tax faculty and Ph.D. students. This session included papers by Casey Schwab (University of Texas at Austin), Stephanie Sikes (University of Texas at Austin) and Leslie Robinson (Dartmouth). The second concurrent session featured a panel who discussed the problem of topic overload in the introductory tax class. Ben Ayers (University of Georgia), Christine Bauman (University of Northern Iowa), Shelley Rhoades-Catanach (Villanova University) and Ron Worsham (Brigham Young University) shared strategies for dealing with topic overload and for determining which topics warrant in-depth coverage.

I would like to thank the 2008 ATA Midyear Meeting Program Committee for the tremendous time and effort they put into the program. Members of the committee included Christine Bauman (U. of Northern Iowa), Julia Camp (University of Massachusetts-Boston), Anne Christensen (Montana State University), Diana Falsetta (U. of Miami), Carol Fischer (St. Bonaventure University), David Hulse (University of Kentucky), Jennifer Kahle (University of South Florida), Kim Key (Auburn University), LeAnn Luna (University of Tennessee), Anne Magro (George Mason University), Lil Mills (University of Texas), Claire Nash (Christian Brothers University), Tracy Noga (Bentley College), Susan Porter (University of Massachusetts-Amherst), Teresa Stephenson (University of Wyoming), Marty Wartick (U. of Northern Iowa). They did a tremendous job of putting together the program and getting the wonderful guest speakers. In addition, the following were invaluable to the success of the program: Raquel

Alexander (University of Kansas), Bryan Cloyd (Virginia Tech), Bob Gardner (Brigham Young University), Ellen Glazerman (Ernst & Young), Zite Hutton (Western Washington Univ.), Linda Krull (U. of Texas), and Terry Shevlin (U. of Washington). As always, the ATA meeting would not be the same with out the help of Shirley Dennis-Escoffier (U. of Miami) and her husband Marty Escoffier (Florida International University). Their willingness to offer advice and guidance was invaluable. Finally, the ATA is very grateful for the KPMG funding that supports our midyear meeting. We could not host the meeting without KPMG's support. In addition, Gillian Spooner from the KPMG Foundation went well beyond the call of duty, as she does every year, in helping to recruit speakers and panelists that helped ensure an interesting program.

The 2009 ATA Midyear Meeting and JATA conference will be held at the Royal Plaza Hotel in Orlando, Florida on February 20 and 21. Mark you calendars now. I look forward to seeing you there!

**2008 MID-YEAR MEETING AND JATA CONFERENCE
FINANCIAL REPORT**

	2008	2007	2006	2005	2004	2003
REVENUES:						
Registration Fees:						
Regular Meeting	30,275	29,575	29,240	\$34,000	\$29,595	\$27,450
Student Fees	3,740	3,060	1,750	0*	0*	225
Reception Guests	360	300	270	270	290	320
Late Registration Fees	1,650	1,350	1,110	1,105	575	650
Total Registration Fees	\$36,025	\$34,335	\$32,370	\$35,375	\$30,460	\$28,645
Exhibitor Fees	3,250	3,250	2,125	2,000	4,375	3,800
KPMG Contribution	16,000	19,000	19,000	25,000	25,000	20,000
KPMG PhD Consortium	11,000	11000	11,000	11,000		
Ernst & Young Contribution	5,000	5000	5,000	5,000	4,580	-0-
Total Revenues	\$71,275	\$72,585	\$69,495	\$78,375	\$64,415	\$52,445
EXPENSES:**						
Meeting Expenses:						
Food and Beverage	\$38,391	\$35,503	\$40,289	\$41,531	\$33,163	\$24,794
Food and Beverage – Phd Consortium	6,142	4,678	5,962	6,829		
Audio-Visual	4,386	3,249	2,918	3,899	2,297	4.859
Audio-Visual – Consortium	590	135	120	670		
Ph.D. student travel & hotel***	11,017	8,899	10,032	11,153	4,264	
Guest Speakers—Travel	2,038	245	411	821	1,451	2,392
Printing, Copying, Mailing, and Supplies	282	852	2,162	1,868	1,235	1.373
Site visit		321				
Misc (photographer/speaker gifts)	100	595	-0-	40	79	100
Total expenses	\$62,946	\$54,477	\$61,894	\$66,811	\$42,489	\$33,518
Funds available for JATA Supplement/other	\$8,329	\$18,108	\$7,601	\$11,564	\$21,926	\$18,927

* Registration fees were not charged to any Ph.D. student in attendance

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

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

ATA ATTENDANCE HISTORICAL RECAP

There were 217 paid registrants for the 2008 Mid-Year Meeting including 44 doctoral students. In attendance were also seven presenters and nine representatives from five exhibitors. Examining paid registrants only, the total paid registrants are 230, 217, 209, 186, 183, 200, 207, 205, and 217 for the Orlando, Phoenix, New Orleans, St Petersburg, Denver, Washington, DC, San Diego, San Antonio, and Memphis meetings respectively.

Year	Registrants	City	Hotel
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

GEOGRAPHIC ANALYSIS - PART 1A
Where Participants Originate
Number of Participants by State of University or Affiliation Location¹

The table below shows the location of the universities from which meeting participants came for the 2004 through 2008 Mid-Year meetings.

	Denver	DC	San Diego	San Antonio	Memphis		Denver	DC	San Diego	San Antonio	Memphis
State/Country	2004	2005	2006	2007	2008	State/Country	2004	2005	2006	2007	2008
Alabama	4	4	5	3	6	North Dakota	0	0	0	0	0
Alaska	0	1	0	0	0	Nebraska	1	1	2	1	3
Arizona	7	7	7	3	5	New Hampshire	1	1	1	1	0
Arkansas	1	4	3	3	3	New Jersey	1	3	3	0	1
California	11	8	15	3	8	New Mexico	0	1	0	0	0
Colorado	13	4	2	3	2	Nevada	1	1	0	2	0
Connecticut	3	6	5	5	5	New York	8	7	2	7	3
Delaware	0	0	0	0	0	Ohio	8	5	3	2	1
Florida	9	16	10	15	16	Oklahoma	9	9	9	7	9
Georgia	6	8	8	9	6	Oregon	1	0	2	3	5
Hawaii	1	2	2	1	1	Pennsylvania	7	9	5	2	3
Idaho	1	2	2	1	1	Rhode Island	1	1	1	1	1
Illinois	11	13	8	6	6	South Carolina	2	3	1	1	3
Indiana	5	7	7	6	3	Tennessee	2	6	4	7	6
Iowa	4	3	4	5	7	Texas	19	20	21	31	27
Kansas	2	2	2	3	2	Utah	6	6	7	5	5
Kentucky	4	4	3	2	4	Virginia	9	11	9	7	10
Louisiana	2	2	0	0	2	Washington	3	3	3	3	8
Massachusetts	10	11	10	5	11	Washington, DC	2	1	3	1	4
Maryland	0	1	0	0	0	West Virginia	0	1	0	0	0
Maine	1	1	0	1	0	Wisconsin	4	3	3	3	0
Michigan	5	6	4	7	9	Wyoming	0	0	1	1	1
Minnesota	2	1	4	3	6	Canada	2	5	7	4	5
Missouri	4	4	2	6	3	Australia	0	1	0	0	0
Mississippi	2	4	1	4	5	Netherlands	0	0	0	0	0
Montana	2	1	2	3	2	South Korea	1	1	1	2	0
North Carolina	12	20	11	12	7	United Kingdom	0	1	0	0	1
						Hong Kong	0	0	1	2	0
						Germany	0	0	0	1	0
						Japan	0	0	0	0	1

¹ 2001- 2004 and 2006-2008 figures are for paid registrants only. 2005 figures include doctoral students that did not pay as this information would be relevant to future estimates if the PhD Consortium were continued.

GEOGRAPHIC ANALYSIS - PART 1B
Where Participants Originate
Number of Participants by State of University or Affiliation Location²

The table below shows the location of the universities from which meeting participants came for the 1999 through 2003 Mid-Year meetings.

State/Country	S.F 1999	Orlando 2000	Phoenix 2001	N.O. 2002	S. Pete 2003	State/Country	S.F 1999	Orlando 2000	Phoenix 2001	N.O. 2002	S. Pete 2003
Alabama	2	4	1	3	4	North Dakota	0	0	0	1	0
Alaska		1	1	1	0	Nebraska	3	0	1	2	1
Arizona	6	6	8	8	6	New Hampshire	1	1	1	1	1
Arkansas	3	3	4	6	4	New Jersey	3	7	2	0	1
California	29	9	10	7	10	New Mexico	1	1	1	0	1
Colorado	9	8	9	6	3	Nevada	0	0	1	2	0
Connecticut	4	5	5	5	5	New York	10	6	6	2	6
Delaware	0	0	1	0	0	Ohio	7	5	2	2	5
Florida	14	21	14	6	17	Oklahoma	6	12	8	8	5
Georgia	4	8	8	8	6	Oregon	3	1	1	3	0
Hawaii	2	2	2	1	3	Pennsylvania	8	8	6	6	5
Idaho	0	0	2	0	0	Rhode Island	2	2	1	1	0
Illinois	9	12	8	13	8	South Carolina	2	1	2	2	3
Indiana	8	7	6	4	7	Tennessee	5	7	3	5	5
Iowa	3	4	4	4	3	Texas	26	21	18	26	14
Kansas	0	2	1	3	1	Utah	4	6	8	6	6
Kentucky	4	5	3	6	7	Virginia	11	9	8	9	6
Louisiana	3	6	4	7	5	Washington	3	2	4	3	1
Massachusetts	8	7	5	5	8	Washington, DC	1	4	3	1	6
Maryland	1	0	0	0	1	West Virginia		2	1	0	1
Maine	1	1	1	0	0	Wisconsin	5	2	2	2	4
Michigan	6	9	6	5	7	Wyoming	1	0	0	0	0
Minnesota	1	3	3	0	0	Canada	2	1	5	6	3
Missouri	3	4	1	1	2	Hong Kong	2	0	1	0	0
Mississippi	2	1	2	2	2	Netherlands	0	0	1	0	1
Montana	1	0	1	0	1	South Korea	0	0	3	4	0
North Carolina	11	12	13	16	12	United Kingdom	0	0	2	0	0

² 2001- 2004 and 2006-2008 figures are for paid registrants based only. 2005 figures include doctoral students that did not pay as this information would be relevant to future estimates if the PhD Consortium were continued. Years 1999 and 2000 figures include presenters and exhibitors.

GEOGRAPHIC ANALYSIS - PART 2

Number of participants by region of university or affiliation location

Year	West	Central	East	Total US	Foreign
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

REASONS FOR ATTENDING THE MIDYEAR MEETING

Attendees to the 2004-2008 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.

Reason for Attending	2008 Average	2007 Average	2006 Average	2005 Average	2004 Average
JATA Conference	2.72	2.97	3.46	3.02	2.90
Legal Research	2.69	2.66	2.67	2.86	3.00
Education Sessions	3.42	3.43	3.26	3.70	3.55
CPE Sessions	3.03	3.22	3.12	3.33	3.49
Research Sessions	3.28	2.84	4.05	3.37	3.09
Meeting Location	3.41	2.97	2.90	3.00	3.29
Meeting Time (i.e., Feb. March)	2.97	2.79	2.45	2.35	2.80

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

Reason for Attending	2003 Meeting – N=47	2002 Meeting – N=39
JATA 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 JATA 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 MIDYEAR SITE PREFERENCES

Below are the results regarding attendees' preferences for future meeting locations. In bold are the cities that the ATA is going to or has gone to after that year's survey. The city in italics has been investigated but is not viable. The bold and italic city has been recommended to be the site of 2010 meeting.

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

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

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

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

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

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

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

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

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

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

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

San Diego	42 (20)	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)	San Antonio	24 (11)

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)
Washington, D.C.	26 (10)	Salt Lake City	11 (6)
San Diego	19 (9)	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>	Washington DC (10)
Denver (10)	San Antonio (3)

The 2000 meeting participants listed the six most popular locations in order of preference:

Seattle (24)	Denver (21)
San Antonio (24)	<i>Las Vegas (21)</i>
New Orleans (23)	Washington DC (12)

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. Forty-six surveys were returned. The number of participants attending each session was based on room counts taken by committee members 20 minutes after the start of each session. A copy of the program is included in Appendix A.

<i>Session</i>	Attendance	Surveys	Mean
FIN 48: The First Year in Practice	93	30	3.90
<i>Friday: 8:15 - 9:45 a.m.</i>			
Transfer Pricing Update	47	19	4.16
<i>Friday: 10:15 - 11:45 a.m.</i>			
JATA Conference - Part I	105	19	4.26
<i>Friday: 10:00 - Noon</i>			
Legal Research	50	21	3.90
<i>Friday: 1:30-3:30 p.m.</i>			
JATA Conference - Part II	103	21	4.38
<i>Friday: 1:30-3:30 p.m.</i>			
Reflections and New Directions: A Town Meeting with Recent Sommerfeld Award Winners	121	37	3.92
<i>Friday: 4:00-5:30 p.m.</i>			
Current Topics in Tax Research	83	16	4.13
<i>Saturday: 8:30-10:00 a.m.</i>			
ATA/Deloitte Teaching Award	48	19	4.16
<i>Saturday: 8:30-10:00 a.m.</i>			
Research Opportunities with the Tax Gap	85	26	4.15
<i>Saturday: 10:30 a.m.-12:00 p.m.</i>			
Incorporating Active Learning in Tax Classes	43	25	4.28
<i>Saturday: 10:30 a.m.-12:00 p.m.</i>			
Mr. Reagan Farr, TN Dept. of Revenue	155	35	3.91
<i>Saturday: 12:00-1:30 p.m.</i>			
Beyond the Federal Income Tax	56	20	4.15
<i>Saturday: 1:30-3:00 p.m.</i>			
Assurance of Learning and Assessment	64	24	4.50
<i>Saturday: 1:30-3:00 p.m.</i>			
Research by New Tax Faculty and Ph.D. Students	48	12	4.67
<i>Saturday: 3:30-5:00 p.m.</i>			
Topic Overload in the Introductory Tax Class	61	20	4.05
<i>Saturday: 3:30-5:00 p.m.</i>			

HOTEL EVALUATION

Hotel Question	Surveys	Mean
Hotel location and overall setting	50	4.18
Hotel meeting rooms	50	4.18
Hotel sleeping rooms	39	4.44
Hotel food	49	3.24

COMMENTS:

Hotel location and overall setting

- Very Nice
- Memphis downtown is a bit run down in places
- Not much within walking distance; Concierge not helpful in this regard.
- Expensive airfare
- If staying around hotel area—immediate area good; further out—safety questionable
- Nice hotel, but Memphis is not a place to return to

Hotel meeting rooms

- Cold (as usual!)
- Good rooms—session in Banquet Hall (during late P.M.) too noisy
- Better than some have been
- Too cold.
- Too cold, as is the norm.
- Really cold
- ATA can't control, but door into A & B rooms too small
- Very difficult to hear in Continental Room—noisy outside & bad acoustics
- Sound was not always good
- Salon A was too cold—air condition was on (it is not summer)

Hotel sleeping rooms

- My curtain wouldn't close
- Very nice older hotel
- Unclean, inadequate bathroom space, poorly set up, noisy
- Best ever
- Noisy; water pressure cut out and in
- Very nice rooms, but I need coffee in the room
- Mine was great, once I got what I had reserved

Hotel food

- While sweets are wonderful, for those persons with a sugar problem, the majority of calories in a meal should not be supplied by sugar
- Best conference food I've ever had!
- Too gourmet
- Desserts were good but rest only o.k.
- Not enough!!
- I've never been to a luncheon where the staff worked thru the speaker time & were so noisy
- Need more protein & more substantial meals. Desserts were excellent! Breakfast was very sugary.
- Food excellent—however, Friday lunch was a little bit too light
- The food at our reception was the worst we've ever had
- Need to serve water, refill tea

APPENDIX A

2008 Midyear Meeting and JATA Conference Memphis, TN February 22 – 23, 2008

Program

Friday, February 22, 2008

7:30 a.m.	Registration Opens	<i>Grand Salon C</i>
7:30 -8:30 a.m.	Continental Breakfast	<i>Grand Salon C</i>
7:30 a.m.-6:30 p.m.	Publisher Exhibits	<i>Grand Salon C</i>

CPE Sessions

8:15 -9:45 a.m. **CPE Session FIN 48: The First Year in Practice**
Grand Salon A This session will be led by David Leiter, a partner in the Federal Tax Practice of KPMG in the Atlanta, Georgia office.

10:15-11:45 a.m. **CPE Session Transfer Pricing Update**
Grand Salon A This session will be led Steven Fortier, the Global Managing Principal of KPMG's Global Transfer Pricing Services practice.

Noon-1:15 p.m. **Lunch**
Continental New faculty will be introduced by Jennifer Kahle Schafer
Ballroom (University of South Florida), Chair of the New Faculty Concerns Committee.

Concurrent Session

1:30 – 3:30 p.m. **Legal Research**
Grand Salon A *Moderator:* Robert Gardner (BYU)

When Worlds Collide: Applying the Nonobvious & Novel Requirements of Patent Law to Tax Strategy Patents
Roby B. Sawyers (NC State University), David L. Baumer (NC State University), and Wade M. Chumney (Belmont University)

Taxing and Regulating College and University Endowment Income: The Literature's Perspective
Mark Cowan (Boise State)

Tax Shelter Dilemma: The Impact of Reportable Transactions
Cherie Hennig (Florida International University), Donald Samuelson (Colorado State University), and Blaise Sonnier (Florida International University)

Wall Street versus Private Equity Firms: The Taxation of Carried Interest
Nancy B. Nichols (James Madison University) and William VanDenburgh (James Madison University)

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

10:00 a.m.-Noon

Grand Salon B

Paper: **Bilateral Implicit Taxes and Anti-Competitive Banking Regulation**
Authors: David G. Harris (Syracuse University) and Emre Kilic (University of Houston)
Discussant: David Guenther (University of Oregon)

Paper: **Tax-Based Dividend Clienteles: Evidence from Tax Law Changes**
Author: William Moser and Andy Puckett (University of Missouri)
Discussant: Jennifer Blouin (University of Pennsylvania)

Noon-1:15 p.m.

Lunch

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

1:30 – 3:30 p.m.

Grand Salon B

Paper: **The Influence of Differences in Taxable Income and Book Income on the Bond Credit Market**
Authors: Aaron Crabtree (University of Nebraska-Lincoln) and John J. Maher (Virginia Tech)
Discussant: Ryan J. Wilson (University of Iowa)

Paper: **Inferring U.S. Tax Liability from Financial Statement Information**
Author: Petro Lisowsky (Boston University)
Discussant: Mary Margaret Frank (University of Virginia)

Friday, February 22, 2008

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

Grand Salon C

4:00 – 5:30 p.m. **Reflections and New Directions: A Town Meeting with Recent Sommerfeld Award Winners**

Grand Salon A

Moderator: Amy Dunbar (University of Connecticut)

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

To commemorate the fifteenth anniversary of the award's establishment, this session (conducted in a town meeting format) will allow audience members to ask questions to a panel of the six most recent Sommerfeld winners who will provide their reflections and opinions on where they think the tax profession is headed, the state of the tax academy, and advice on becoming a successful tax researcher/a successful tax teacher. Panelists will include John Everett, Anna Fowler, Silvia Madeo, Ed Outslay, Doug Shackelford, and Terry Shevlin.

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

7:00-8:00 p.m. **Reception Sponsored by KPMG**

Skyway & Roof

Saturday, February 23, 2008

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

Grand Salon C

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

Grand Salon E

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

Grand Salon C

Concurrent Sessions

8:30-10:00 a.m. **(1) Current Topics in Tax Research**

Grand Salon A *Moderator:* Ken Klassen (University of Georgia)

In this session, Sonja Olhoft-Rego (University of Iowa), David Randolph (University of Dayton), and Ryan Wilson (University of Iowa) will present the research listed below. Tom Omer (Texas A&M University) will discuss the papers and comment on the future of tax motivated research.

The presented papers:

Earnings Management Strategies: To Conform or Not to Conform

Authors: Brad Badertscher, John Phillips, Morton Pincus, and Sonja Olhoft-Rego

Documenting Tax and Non-tax Tradeoffs

Authors: Jim Seida and David Randolph

Economic Consequences of Increasing the Conformity in Accounting for Uncertain Tax Benefits

Authors: Peter Frischmann, Terry Shevlin, and Ryan Wilson

Saturday, February 23, 2008

Concurrent Sessions (cont'd)

8:30-10:00 a.m. **(2) Four Tax Cases, including the 2007 ATA/Deloitte Teaching Award Innovation Award Winning Cases**
Grand Salon B Moderator: Raquel Alexander (University of Kansas)

Mary Margaret Frank (University of Virginia), winner of the 2007 ATA/Deloitte Teaching Innovation Award, will present her winning submission, "How to Put More Strategy in Your 'Taxes and Business Strategy' Course: A Case Method Approach." In addition, Steven Gill (San Diego State University) will also present the case "Ethics and Tax Incentives."

10:00-10:30 a.m. **Refreshment Break** Grand Salon C

10:30 a.m.-Noon **(1) Research Opportunities with the Tax Gap**
Grand Salon A Moderator: Lil Mills (University of Texas at Austin)

The tax gap has recently been estimated to be over \$300 billion annually. Given its magnitude, both Congress and the IRS has shown great interest in better understanding the tax gap and its causes. This session will examine potential research opportunities with the tax gap and its causes. The panel will include Marsha Blumenthal (University of St. Thomas), Mike Dolan (KPMG and former acting commissioner of the IRS), and Mike Mazur (IRS).

10:30 a.m.-Noon **(2) Incorporating Active Learning in Tax Classes**
Grand Salon B Moderator: Carol Fischer (St. Bonaventure University)

Over the last decade, many educators have encouraged a move away from passive learning to more active learning. Research in learning suggests that active learning can play a key role in improving critical thinking and problem solving. The panelists in this session will share exercises they have incorporated into their tax classes to encourage active learning. Presenters include Zite Hutton (Western Washington University), Brigitte Muehlmann (Suffolk University), Anne Jones and Julia Camp (University of Massachusetts-Boston) and Dennis Schmidt (Montana State University).

Saturday, February 23, 2008

Noon-1:30 p.m. **Lunch** *Continental Ballroom*
Speaker: Mr. Reagan Farr

Mr. Farr joined the Tennessee Department of Revenue in 2003 and was appointed commissioner in January of 2007. Prior to joining the department, he was with Ernst & Young where he practiced in the state and local area.

Concurrent Sessions (cont'd)

1:30-3:00 p.m. **(1) Beyond the Federal Income Tax**
Grand Salon A *Moderator:* Tracy Noga (Bentley College)

While a great deal of research is focused on the federal income tax, this session will highlight areas outside the federal income tax that may be productive research areas. Panelists will include Bill Fox (University of Tennessee), Elizabeth Plummer (Texas Christian University), and Bob Yetman (University of California at Davis). They will describe the opportunities and interesting research questions that exist in state taxes, property taxes, and exempt organizations. Sanjay Gupta (Michigan State University) will provide an overall perspective on opportunities in these research areas.

1:30-3:00 p.m. **(2) Assurance of Learning and Assessment**
Grand Salon B *Moderator:* Teresa Stephenson, University of Wyoming

Andy Cuccia (University of Oklahoma), Valerie Milliron (California State University, Chico), and Shelley Rhoades-Catanach (Villanova University) will discuss best practices in assessing accounting programs as well as undergraduate and graduate tax courses. Effective strategies ranging from establishing learning goals and objectives to developing assessment measures and making program and course changes based on the results will be presented. Anne Christensen (Montana State University) will also briefly summarize the results of the ATA Assurance of Learning Survey.

3:00-3:30 p.m. **Refreshment Break** *Grand Salon C*

Saturday, February 23, 2008
Concurrent Sessions (cont'd)

3:30-5:00 p.m. (1) **Research by New Tax Faculty and PhD Students**
Grand Salon A Moderator: David Hulse (University of Kentucky)

The Effect of the Domestic Manufacturing Deduction on Corporate Payout Behavior
Authors: Casey Schwab, University of Texas at Austin (with Jennifer Blouin and Linda Krull)
Discussant: Michael Kinney (Texas A&M University)

Do Firms Eat their Tax Cookies before FIN 48 Reveals the Cookie Jar?
Authors: Stephanie Sikes, the University of Texas at Austin (with Jennifer Blouin, Cristi Gleason, and Lillian Mills)
Discussant: John Phillips (University of Connecticut)

FIN 48 and Tax Compliance
Authors: Leslie Robinson, Dartmouth (with Lillian Mills and Richard Sansing)
Discussant: Suzanne Paquette (University of Laval)

3:30-5:00 p.m. (2) **Topic Overload in the Introductory Tax Class**
Grand Salon B Moderator: Brian Spilker (Brigham Young University)

This session, sponsored by the Teaching Resources Committee, will focus on the challenge of covering more material without more time. Panelists include Ben Ayers (University of Georgia), Christine Bauman (University of Northern Iowa), Shelley Rhoades-Catanach (Villanova University) and Ron Worsham (Brigham Young University). The panelists will share strategies for dealing with this issue and discuss how to decide which topics warrant in-depth coverage. They will share advice on topics such as: What topics do they cover? At what level do they cover them? Is there an ideal or are we just trying to get the students exposed to taxation? What are the trade-offs between providing in-depth coverage of selected topics versus limited coverage of a wider range of topics?

END OF PROGRAM

Continuing Professional Education

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

PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

Mollie Adams	Virginia Tech
Andy Bauer	University of Waterloo
Tim Bauer	University of Waterloo
Tim Bell	University of Connecticut
Brad Blaylock	University of Washington
Roy Clemons	Texas A&M University
Nina Collum	Mississippi State University
Derek Dalton	Texas Tech University
Michael Donohoe	University of Florida
Alex Edwards	University of Washington
Sharon Grisson	University of Mississippi
Susan Gyeszly	Arizona State University
Mike Hopwood	Michigan State University
Bob Huber	University of Arizona
Mark Jackson	University of Oregon
Chris Jones	University of South Florida
Susan Jurney	University of Oklahoma
Allison Koester	University of Washington
Rick Laux	Arizona State University
Petro Lisowsky	Boston University
Rebekah McCarty	University of Tennessee
Janet McDonald	Texas A & M University
Megan McInerney	Virginia Tech
Joshua Racca	University of North Texas
Rich Ray	Oklahoma State University
Casey Schwab	University of Texas-Austin
Cathy Scott	Jackson State University
Ashley Soliz	University of Mississippi
Mitch Stein	Queen's University
Jake Thornock	University of North Carolina
Paul Tomolonis	University of Connecticut
Spencer Usrey	University of Alabama
Shane Warrick	Jackson State University
Ann Boyd Watts	University of Tennessee
Amber Whisenhunt	University of Oklahoma
Charlie Yuan	Florida International University
Ming Zhou	Texas Tech University

PLEASE WELCOME THE FOLLOWING NEW FACULTY

Steve Gill	San Diego State University
Ryan Huston	Florida State University
Oliver Li	University of Arizona
Brad Lindsey	College of William & Mary
Mitchell Oler	Virginia Tech
David Randolph	University of Dayton
Leslie Robinson	Dartmouth College
Rob Routman	University of South Carolina Upstate
Randy Skalberg	University of Minnesota—Duluth
Raymond Wacker	Southern Illinois University
Ryan Wilson	University of Washington

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

Kathy Bauer	Midwestern State University
Marsha Blumenthal	University of St. Thomas
Becky Carr	Arkansas State University
Wade Chumney	Belmont University
Gregory Clifton	Metro State College of Denver
Anne Jones	UMass—Boston
Frances McNair	Mississippi State University
Jenna Meints	University of Illinois (Urbana)
Hiro Ohnuma	Tokyo University of Science
Gwen Reddy	KPMG
Stephanie Sikes	University of Texas
Billy VanDenburgh	James Madison University
Ryan Wilson	University of Iowa
Debbie Wright	Madisonville Community College

EXHIBITORS

CCH, a Wolters Kluwer business	Pearson
Deloitte Dbriefs U	South-Western Cengage Learning
McGraw-Hill/Irwin	

What to See and Do in Memphis

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

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

Call for Papers 2009 JATA Conference

The 15th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in Orlando, Florida, on February 20-21, 2009. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted. Papers already submitted to *JATA* may be submitted to the conference. If you want the paper to be considered for publication in *JATA*, please indicate so in the cover letter.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 1, 2008.

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

To be considered, papers must be received no later than October 1, 2008. Contact Professor Sansing by email or phone (603.646.0392) if file compatibility or electronic submission presents a problem. The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA web site (<http://aaahq.org/pubs/author.htm>).

Questions about the submission process may be directed to Professor Richard Sansing at this address: Richard Sansing, Editor, *Journal of the American Taxation Association*, Tuck School of Business at Dartmouth, 100 Tuck Hall, Hanover, NH 03755.

2008 ATA Mid-Year Meeting Program Committee

Christine Bauman, U. of Northern Iowa (Christine.Bauman@uni.edu)
Julia Camp, University of Massachusetts-Boston (Julia.Camp@umb.edu)
Anne Christensen, Montana State University (annec@exchange.montana.edu)
Diana Falsetta, U. of Miami (falsetta@miami.edu)
Carol Fischer, St. Bonaventure University (cfischer@sbu.edu)
David Hulse, University of Kentucky (dshuls00@uky.edu)
Jennifer Kahle Schafer, University of South Florida (jkahle@coba.usf.edu)
Kim Key, Auburn University (kkey@business.auburn.edu)
LeAnn Luna, University of Tennessee (leann@utk.edu)
Anne Magro, George Mason University (amagro@gmu.edu)
Lil Mills, University of Texas (lillian.mills@mcombs.utexas.edu)
Claire Nash, Christian Brothers University (cnash@cbu.edu)
Tracy Noga, Bentley College (tnoga@bentley.edu)
Susan Porter, University of Massachusetts-Amherst (porter@acctg.umass.edu)
Teresa Stephenson, University of Wyoming (teresas@uwyo.edu)
Marty Wartick, U. of Northern Iowa (marty.wartick@uni.edu)
Raquel Alexander (advisory), University of Kansas (raquela@ku.edu)
Bryan Cloyd (advisory) Virginia Tech (bcloyd@vt.edu)
Shirley Dennis-Escoffier (advisory), U. of Miami (sdennis@miami.edu)
Marty Escoffier (advisory), Florida International University (escoffm@fiu.edu)
Bob Gardner (advisory), Brigham Young University, gardner@byu.edu
Ellen Glazerman (advisory), Ernst & Young (ellen.glazerman@ey.com)
Zite Hutton (advisory), Western Washington Univ. (Zite.Hutton@wwu.edu)
Linda Krull (advisory), U. of Texas (Linda.Krull@mcombs.utexas.edu)
Gillian Spooner (advisory), KPMG (gspooner@KPMG.com)
Terry Shevlin (President), U. of Washington (shevlin@u.washington.edu)
Tim Rupert (Chair), Northeastern University (T.Rupert@neu.edu)

Please address your questions or comments regarding this meeting to:

Tim Rupert
Accounting Group
Northeastern University
404 Hayden Hall
360 Huntington Ave.
Boston, MA 02115
T.Rupert@neu.edu
(617) 373-5165