

Report on Tax Contents at AAA Regional Meetings 2008/9

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

Regional Committee Chairs:
Bruce Lubich, Mid-Atlantic
Judith Sage, Midwest
Tim Rupert, Northeast
Toby Stock, Ohio
Lynn Jones, Southeast
Wayne Counts, Southwest
Garth Novack, Western

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

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

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

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

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

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

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

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

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

APPENDIX I

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

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

Mid-Atlantic Region

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

CPE Sessions

Federal Tax Update, 3.5 credit hours

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

Doug Stives, Monmouth University

Accounting and Auditing Update, 3.5 credit hours

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

John Fleming, CPA, Loscalzo Associates

Papers

The State Of State Taxation of Telecommuters

C. Andrew Lafond, Philadelphia University (PA)

Discussant: Brian Greenstein, Seton Hall University (NY)

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

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

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

Discussant: Brian Greenstein, Seton Hall University (NJ)

Two-Part Analysis Required for Student Exemption from FICA

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

Discussant: Brian Greenstein, Seton Hall University (NJ)

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

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

Asokan Anandarajan, New Jersey Institute of Technology (NJ)

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

Fraudulent Tax Refunds: The Case of Harriette Walters

Philip F. Jacoby, American University (DC)

Discussant: Alan Reinstein, Wayne State University (MI)

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

Katherine Kinkela, New York Institute of Technology (NY)

Peter Harris, New York Institute of Technology (NY)

Income Tax Coverage in Accounting Principles Courses

Robyn Lawrence, University of Scranton (PA)

Robert McDonald, University of Scranton (PA)

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

Effective Learning Strategies Forum

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

David E. Stout, Youngstown State University (OH)

Raymond Shaffer, Youngstown State University (OH)

Midwest Region

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

CPE Session

International Tax Issues

Taxes, Update – 1.0 CH (Plenary Session)

Speaker: Kelly Jordan, Deloitte

Papers

Frivolous Arguments: How Not To Evade the Federal Income Tax

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

Death of Death Taxes: Not Likely

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

David Austill, Union University (TN)

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

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

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

Effective Learning Strategies Forum

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

Katherine Kinkela, New York Institute of Technology (NY)

Peter Harris, New York Institute of Technology (NY)

Northeast Region

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

Panel

Ethics and Taxation

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

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

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

Papers

Microanomie as an Explanation of Tax Fraud: A Preliminary Investigation

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

Discussant: Carol Hartley, Providence College (RI)

Decision Processes of Married Couples in the Tax Setting

Carol Fischer, St. Bonaventure University (NY)

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

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

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

Donald T. Williamson, American University (DC)

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

Discussant: Patricia Nodoushani, University of Hartford (CT)

Tax Relief, or Lack Thereof, for the Sandwich Generation

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

Discussant: Diana Falsetta, University of Miami (FL)

Improving Tax Compliance Attitudes and Behavior through Choice and Goal Congruency

Diana Falsetta, University of Miami (FL)

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

Jennifer Kahle Schafer, University of South Florida (FL)

Discussant: Michaele Morrow, Northeastern University (MA)

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

Elaine Doyle, University of Limerick (UK)

Jane Frecknall-Hughes, The Open University (UK)

Barbara Summers, Leeds University (UK)

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

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

Michaele Morrow, Northeastern University (MA)

Robert Ricketts, Texas Tech University (TX)

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

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

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

Tracy J. Noga, Bentley College (MA)

Discussant: Barry Borden, University of Hartford (CT)

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

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

Discussant: Michaele Morrow, Northeastern University (MA)

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

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

Discussant: Julia Camp, Providence College (RI)

Incorporating International Issues into the Introductory Tax Class

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

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

Tax Research Project

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

Discussant: John McQuilkin, Roger Williams University (RI)

Encouraging Undergraduate Research

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

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

Barbara W. Scofield, University of Dallas (TX)

Robert J. Walsh, University of Dallas (TX)

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

Ohio Region

OH

Papers

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

Kreag Danvers, Clarion University (PA)

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

David E. Stout, Youngstown State University (OH)

Raymond J. Shaffer, Youngstown State University (OH)

Southeast Region

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

Papers

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

Richard H. Fern, Eastern Kentucky University (KY)

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

Ashley Soliz, The University of Mississippi (MS)

Taxpayer Advocate Service

Carolyn Quatrone, IRS

Mount Sinai Medical Residents are Students for FICA Purposes

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

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

Richard H. Fern, Eastern Kentucky University (KY)

Deferred Taxes in the Context of the Unit Problem

Ron Colley, University of West Georgia (GA)

Joseph Rue, Florida Gulf Coast University (FL)

Ara Volkan, Florida Gulf Coast University (FL)

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

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

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

A. David Austill, Union University (TN)

Tom Proctor, Union University (TN)

The Financial Statement Presentation and Its Tax Implications

Susan Rhame, University of Dallas (TX)

Robert Walsh, University of Dallas (TX)

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

Cherie J. Hennig, Florida International University (FL)

William A. Raabe, Ohio State University (OH)

John O. Everett, Virginia Commonwealth University (VA)

Earned Income Tax Credit

Chao M. Liu, Tarleton State University (TX)

Southwest Region

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

Papers

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

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

Ralph B. Fritsch, Midwestern State University (TX)

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

Richard Ray, Oklahoma State University (OK)

Does Expected Utility Theory Explain Corporate Tax Compliance?

T. Beth Stetson, Oklahoma City University (OK)

Alexis Downs, Emporia State University (KS)

Western Region

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

Panel

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

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

Panelists:

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

Gerald Whittenburg, San Diego State University (CA)

Steven Gill, San Diego State University (CA)

Nathan Oestreich, San Diego State University (CA)

Papers

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

Sheldon Smith, Utah Valley University (UT)

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

Garth Novack, Utah State University (UT)

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

John Dorocak, Cal State University San Bernardino (CA)

Tax Reserves, Taxes Payable, and Tax Shelters

Michael Calegari, Santa Clara University (CA)

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

Anne L. Christensen, Montana State University (MT)

Dennis Schmidt, Montana State University (MT)

Priscilla Wisner, Montana State University (MT)

APPENDIX 2

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

Date

Dear

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

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

Sincerely,

Bruce H. Lubich, Ph.D., CPA

Program Director, Accounting

Graduate School of Management and Technology

University of Maryland University College