

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

2009 MID-YEAR MEETING AND JATA CONFERENCE

The Royal Plaza Hotel



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

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2009 ATA MID-YEAR MEETING SUMMARY

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

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

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

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

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

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

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

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

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

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

The organization of the meeting for Saturday was the same as in prior years with concurrent sessions – two in the morning and two in the afternoon. The day began with a session on teaching tricks and traps and a session featuring research by new faculty and Ph.D. students. The teaching session was interactive as participants moved around the room meeting in small groups with facilitators Amy Dunbar (University of Connecticut), Diana Falsetta (University of Miami), Carol Fischer (St. Bonaventure University), Tim Rupert (Northeastern University), and Judy Sage (Texas A&M International University).

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Respectively submitted,

Marty Wartick
2009 ATA Mid-Year Program Committee Chair

2009 ATA MID-YEAR MEETING PROGRAM COMMITTEE

Marty Wartick (Chair), University of Northern Iowa
Hughlene Burton, University of North Carolina at Charlotte
Sandra Callaghan, Texas Christian University
Anne Christensen, Montana State University
Terry Crain, University of Oklahoma
Tony Curatola, Drexel University
Diana Falsetta, University of Miami
Carol Fischer, St. Bonaventure University
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Zite Hutton, Western Washington University
Sarah Nutter, George Mason University
Sue Porter, University of Virginia
Shelley Rhoades, ATA President
Richard Sansing, Dartmouth College
Gillian Spooner, KPMG

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

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

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

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

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

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

**ATA ATTENDANCE
HISTORICAL RECAP**

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

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

GEOGRAPHIC ANALYSIS - PART 1A

Number of Participants by State of University or Affiliation Location¹ 2005 through 2009 Mid-Year Meetings

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

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

GEOGRAPHIC ANALYSIS - PART 1B

Number of Participants by State of University or Affiliation Location² 2000 through 2004 Mid-Year Meetings

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

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

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

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
2009 (Orlando)	24	83	75	182	11

REASONS FOR ATTENDING THE MID-YEAR MEETING

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

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

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

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

FUTURE MID-YEAR SITE PREFERENCES

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

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

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

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

City	Votes	Top Selection
Phoenix	27	7
San Francisco	19	7
San Diego	19	5
New Orleans	17	7
<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)

PROGRAM EVALUATION

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

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

HOTEL EVALUATION

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

COMMENTS:

Hotel location and overall setting

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

Hotel meeting rooms

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

Hotel sleeping rooms

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

Hotel food

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

APPENDIX
MEETING PROGRAM

**AMERICAN
TAXATION
ASSOCIATION**

The Tax Section of the American Accounting Association

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



February 20 - 21, 2009

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Message from President Shelley Rhoades-Catanach

Welcome to Orlando and the 2009 Mid-Year Meeting of the American Taxation Association. We are delighted that so many of you could be here this week, and hope you experience a meeting filled with new ideas, new energy, and interesting interactions with colleagues and friends.

Marty Wartick and her committee have put together an exciting program, with an array of research, teaching, and professional development sessions designed with our diverse membership in mind. Friday's offerings begin with a pair of CPE sessions on topics of current interest, followed by a legal research session offering a trio of interesting papers. Also on Friday, the 15th Annual *JATA* Conference offers an excellent set of papers accompanied by thought-provoking discussions. Friday's conference sessions conclude with a panel of practitioner experts discussing potential new tax legislation under the incoming presidential administration. Friday evening, you are all invited to our conference reception for appetizers and refreshments. On Saturday, the fun continues with a terrific set of concurrent sessions throughout the day. In particular, new faculty are invited to attend the New Faculty breakfast on Saturday morning before the first session.

This year also marks the 5th Annual ATA/KPMG Tax Doctoral consortium, preceding the mid-year meeting. Our heartfelt thanks go to the KPMG Foundation for their continuing sponsorship of this event. Sue Porter and her committee worked hard to make the consortium a valuable experience for doctoral students with an interest in tax. Many of these students will also attend the mid-year meeting, and I ask for your assistance in welcoming them to Orlando and helping them find a collegial environment within the ATA. We also thank Ernst & Young for providing travel funds to enable PhD students to attend the mid-year meeting.

As many of you know, our mid-year meeting has been sponsored by the KPMG Foundation for many years. We are extremely grateful for their generous and ongoing support. At our August meeting, the Board of Trustees voted to expand sponsorship opportunities to other firms with an interest in supporting the ATA. I am pleased to welcome, acknowledge, and offer thanks to the following accounting firms for their joint financial sponsorship of the 2009 ATA Mid-Year meeting: Deloitte, Ernst & Young, KPMG, PricewaterhouseCoopers (Platinum sponsors), and Grant Thornton (Gold sponsor). Representatives of these firms are present at the meeting, and I hope you will all join me in welcoming them and thanking them for their support.

Finally, kudos to Marty Wartick and her committee for their hard work on the program, Richard Sansing and his committee for their efforts organizing the *JATA* conference, and to all the countless committees, presenters, and ATA members without whom this meeting would not be possible. Thank you all, and have a great time in Orlando.

Program

Friday, February 20, 2009

7:30 a.m. **Registration Opens** *Castle Harbour Foyer*
7:30 -8:30 a.m. **Continental Breakfast** *Castle Harbour Foyer*
7:30 a.m.-6:30 p.m. **Publisher Exhibits** *Castle Harbour Foyer*

CPE Sessions

8:15 -9:45 a.m. **Tax Considerations of Switching from GAAP to IFRS**
Harbour I & II This session will be led by Ashby T. Corum, a partner in the Tax Services Practice of KPMG in Detroit.

10:15-11:45 a.m. **Taxation of Sophisticated Financial Instruments**
Harbour I & II This session will be led by Richard Larkins, a partner in the National Tax Department of Ernst & Young.

Noon-1:15 p.m. **Lunch**
Castle Harbour Ballroom New faculty will be introduced by Julia Camp (Providence College), Chair of the New Faculty Concerns Committee.

Concurrent Session

1:30 – 3:30 p.m. **Legal Research**
Harbour I & II *Moderator:* Robert Gardner (Brigham Young University)

Book/Tax Conformity at Convergence: One Option for Corporate Tax Reform
Author: Suzanne Luttman (Santa Clara University)
Discussant: Susan Anderson (Appalachian State University)

Puerto Rico: U.S. Tax Haven or 51st State
Authors: Thomas Schultz (Miami University) and Kyle Scott (University of North Florida)
Discussant: Mark Solomon (Walsh College)

Evaluating the Accelerated Research and AMT Credits Election under Sec. 168(k)(4): Intended and Unintended Consequences
Authors: John Everett (Virginia Commonwealth University), Cherie Hennig (Florida International University), and William Raabe (Ohio State University)
Discussant: Blaise Sonnier (Florida International University)

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

10:00 a.m.-Noon

Harbour III & IV

Paper: **Is U.S. Multinational Intra-Firm Dividend Policy Influenced by Capital Market Incentives?**

Authors: Jennifer Blouin (University of Pennsylvania), Linda Krull (University of Oregon), and Leslie Robinson (Dartmouth College)

Discussant: Michelle Hanlon (University of Michigan)

Paper: **Corporate Income Tax Burdens at Home and Abroad**

Authors: Kevin Markle (University of North Carolina) and Douglas Shackelford (University of North Carolina)

Discussant: Ken Klassen (University of Waterloo)

Noon-1:15 p.m. **Lunch**

*Castle Harbour
Ballroom* New faculty will be introduced by Julia Camp (Providence College), Chair of the New Faculty Concerns Committee.

1:30 – 3:30 p.m.

Harbour III & IV

Paper: **The Role of Client Advocacy in the Development of Tax Professionals' Advice**

Authors: Donna Bobeck (University of Central Florida), Amy Hageman (University of Central Florida), and Richard Hatfield (University of Alabama)

Discussant: Jennifer Kahle Schafer (University of South Florida)

Paper: **Evaluating the Strength of Tax Authorities: How Experience Affects the Assessment and Combination of Source and Relevance**

Authors: Anne Magro (George Mason University) and Sarah Nutter (George Mason University)

Discussant: John Barrick (Brigham Young University)

Friday, February 20, 2009

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

4:00 – 5:30 p.m. **Legislative Update: A “Stimulating” Discussion on
Harbour Current Tax Legislation**
I, II, III & IV *Moderator: Lil Mills (University of Texas at Austin)*

Panelists Clint Stretch (Deloitte), Dave Koshgarian (Ernst & Young), Gillian Spooner (KPMG), and Lindy Paull (PricewaterhouseCoopers) will provide a legislative update and share their thoughts and insights about what is happening in D.C. from a tax legislation standpoint. The audience will have the opportunity to ask questions and can expect a lively discussion.

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

7:00-8:00 p.m. **Reception** *Crown Point Courtyard*

Saturday, February 21, 2009

7:30-8:30 a.m. **Continental Breakfast** *Castle Harbour Foyer*
7:30-8:30 a.m. **New Faculty Breakfast** *Jasmine Bay*
7:30 a.m.-5:00 p.m. **Publisher Exhibits** *Castle Harbour Foyer*

Concurrent Sessions

8:30-10:00 a.m. **(1) Research by New Faculty and Ph.D. Students**
Harbour III & IV *Moderator: Sarah Nutter (George Mason University)*

Cross-Jurisdictional Income Shifting: Employing a Multi-Year Approach

Authors: Stacie LaPlante (University of Georgia) and Ken Klassen (University of Waterloo)

Discussant: Linda Krull (University of Oregon)

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

Authors: Jenna Meints (University of North Carolina) and Brent Roberts (University of Illinois)

Discussant: Andy Cuccia (University of Oklahoma)

Capital Gains Tax, Supply-Driven Trading and Ownership Structure

Authors: Dean Hanlon (Monash University) and Sean Pinder (University of Melbourne)

Discussant: Jim Seida (University of Notre Dame)

Saturday, February 21, 2009

Concurrent Sessions (cont'd)

8:30-10:00 a.m. **(2) Teaching Tricks and Traps for New and Experienced Teachers**
Harbour I & II

Moderator: LeAnn Luna (University of Tennessee)

This session is about the craft of teaching. The focus will be on sharing ideas for techniques that work in the classroom and discussing why some of the best teaching ideas do not always work. Panelists are Amy Dunbar (University of Connecticut), Diana Falsetta (University of Miami), Carol Fischer (St. Bonaventure University), Tim Rupert (Northeastern University), and Judy Sage (Texas A&M International University)

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

Castle Harbour Foyer

10:30 a.m.-Noon **(1) Researching Tax Questions from Different Academic Perspectives**

Harbour I & II Moderator: Amy Dunbar (University of Connecticut)

Gary Engelhardt (economist, Syracuse University), Jeffrey Hales (financial accountant, Georgia Tech), and John Robinson (tax accountant, University of Texas) will discuss how they would design research studies to measure the effect of taxes on savings behavior. Each panel member will describe his research question, data needed to answer the research question, and other aspects of his research design.

10:30 a.m.-Noon **(2) How to Teach Specialized Tax Courses**

Harbour III & IV Moderator: Tony Curatola (Drexel University)

This session will offer specific guidance on how to develop a technical tax course. The panelists will cover how teaching a technical class is different from a survey tax class in general and then cover specific issues relating to teaching a class on partnership taxation. The session will cover topics such as selection of the proper text, development of the syllabus, and methods of teaching the class. Panelists are Ken Orbach (Florida Atlantic University), Terry Crain (University of Oklahoma), and Hughlene Burton (University of North Carolina-Charlotte).

Saturday, February 21, 2009

Noon-1:30 p.m. **Lunch** *Castle Harbour Ballroom*
Speaker: Lee Young

Mr. Young is a Senior Manager, State and Local Tax for The Walt Disney Company.
Mr. Young will speak on “Transaction Taxes in the World of Disney.”

Concurrent Sessions (cont'd)

1:30-3:00 p.m. **(1) Innovative Tax Research**
Harbour I & II *Moderator:* David Hulse (University of Kentucky)

Measuring the Impact of Tax Systems on Economic Behavior: Using New Cross-Country Data

Authors: Leslie Robinson (Dartmouth College) and Joel Slemrod (University of Michigan)

Discussant: Suzanne Paquette (Universite Laval)

Inventory Method Choice and Product Market Competition

Authors: David Guenther (University of Oregon) and Richard Sansing (Dartmouth College)

Discussant: Jim Seida (University of Notre Dame)

Minimum Taxation Concepts and Their Impact on Corporate Investment Decisions

Authors: Claudia Dahle (University of Paderborn) and Caren Sureth (University of Paderborn)

Discussant: David Harris (Syracuse University)

1:30-3:00 p.m. **(2) Developing Assessment Tools for Assurance of *Harbour III & IV* Learning**
Moderator: Bambi Hora (University of Central Oklahoma)

Anne Christensen (Montana State University), Bambi Hora (University of Central Oklahoma), Sharon Lassar (Florida International University), and Anne M. Magro (George Mason University) will share assessment tools they use to measure achievement of course objectives for purposes of assurance of learning. Panelists will also discuss the processes used to develop assessment tools and their successes and challenges in the process.

3:00-3:30 p.m. **Refreshment Break** *Castle Harbour Foyer*

Saturday, February 21, 2009
Concurrent Sessions (cont'd)

3:30-5:00 p.m. **(1) ATA/Deloitte Teaching Awards Presentations**
Harbour I & II Moderator: Susan Anderson (Appalachian State University)

The Travels of a T-Shirt in the Global World of Taxation

Author: Brigitte Muehlmann (Suffolk University)

Service Learning in the Tax Curriculum

Authors: Raquel Alexander (University of Kansas) and Andi Witczak (University of Kansas)

3:30-5:00 p.m. **(2) What the AAA Commons Can Do For You**
Harbour III & IV

The American Accounting Association has invested in a new service for its members – an online platform that has functionality to enhance your research, teaching and service productivity. This session will include an overview of the strategic importance of the AAA Commons, and will show you how you can use it to enhance collaboration with colleagues at your university or throughout the world. You will learn how easy it is to create private communities for your research and committee activities, and you will see how we can share teaching materials to help us all keep our classes current. Speakers are Nancy Bagranoff, Tracey Sutherland, Julie Smith David, and Sandy Callaghan.

END OF PROGRAM

Continuing Professional Education

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

The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: www.nasba.org

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

PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

Andy Bauer	University of Waterloo
Tim Bauer	University of Waterloo
Rachel Birkey	University of Illinois
Claudia Dahle	University of Paderborn
Manon Deslandes	Universite du Quebec a Montreal
Michael Donohoe	University of Florida
Jonathan Farrar	York University
Victoria Glackin	University of South Carolina
Drew Gross	University of Arkansas
Susan Gyeszly	Arizona State University
Amy Hageman	University of Central Florida
Mike Hopwood	Michigan State University
Mark Jackson	University of Oregon
Jared Jennings	University of Washington
Cory Johnson	University of Georgia
Thomas Kublick	University of Nebraska—Lincoln
Robert Lee	Drexel University
Kevin Markle	University of North Carolina—Chapel Hill
Rebekah McCarty	University of Tennessee
Janet McDonald	Texas A & M University
Jenna Meints	University of North Carolina—Chapel Hill
Bryan Menk	Virginia Commonwealth University
Odette Pinto	University of Alberta
April Poe	University of Texas—San Antonio
Joshua Racca	University of North Texas
Rich Ray	Oklahoma State University
Leigh Rosenthal	Florida Atlantic University
Steven Rudnick	Argosy University
Casey Schwab	University of Texas-Austin
Jake Thornock	University of North Carolina
Spencer Usrey	University of Alabama
Xiaohang Wang	University of Texas-Austin
Shane Warrick	Jackson State University
Ann Watts	University of Tennessee
Amber Whisenhunt	University of Oklahoma
Robert Yu	Oklahoma State University

PLEASE WELCOME THE FOLLOWING NEW FACULTY

Michelle Bertolini	Florida Atlantic University
Jenny Brown	Arizona State University
Roy Clemons	Florida Atlantic University
Kirsten Cook	University of Arizona
Scott Dyreng	Duke University
Brian Hogan	Northeastern University
Susan Jurney	University of Alabama
Pete Lisowsky	University of Illinois—Urbana-Champaign
Michael Morrow	Northeastern University
Stephanie Sikes	Duke University

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

Rose Bailey	East Carolina University
Megan Goeltz	Ernst & Young
Jeff Hales	Georgia Institute of Technology
Dean Hanlon	Monash University
Mike Hoffman	Nova Southeastern University
Daniel Hoops	Walsh University
Linwood Kearney	Wichita State University
Rick Western	Ernst & Young
Jodi Wilson	Telephone and Data System Inc.
Andi Witczak	University of Kansas

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What to See and Do in Orlando

The Royal Plaza Hotel is located in the Walt Disney World Resort in the Downtown Disney area. The hotel offers free transportation to many of the Disney attractions, including the Magic Kingdom Park, Epcot, Disney-MGM Studios, Disney's Animal Kingdom Theme Park, Disney's Blizzard Beach Water Park, Disney's Typhoon Water Park, Downtown Disney, and Downtown Disney Pleasure Island. Disney tickets can be purchased at the hotel. In addition to the hotel shuttle, our hotel is within walking distance of Downtown Disney and a number of restaurants. For those who are not interested in Walt Disney World, there are many opportunities to enjoy Florida's sunshine. Orlando is an hour away from the Atlantic Ocean and an hour away from the Gulf of Mexico.

Call for Papers 2010 JATA Conference

The 16th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in Denver, Colorado, on February 19-20, 2010. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted. Papers already submitted to *JATA* may be submitted to the conference.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 4, 2009.

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

To be considered, papers must be received no later than October 2, 2009.

Contact Professor Sansing by email or phone (603.646.0392) if file compatibility or electronic submission presents a problem. The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA web site (<http://aaahq.org/pubs/author.htm>). The submission fee is only required if the paper is to be considered for publication in *JATA*. Questions about the submission process may be directed to Professor Richard Sansing at this address: Richard Sansing, Editor, *Journal of the American Taxation Association*, Tuck School of Business at Dartmouth, 100 Tuck Hall, Hanover, NH 03755.

2009 ATA Mid-Year Meeting Program Committee

Marty Wartick (Chair), University of Northern Iowa
Hughlene Burton, University of North Carolina at Charlotte
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Sue Porter, University of Virginia
Shelley Rhoades, ATA President
Richard Sansing, Dartmouth College
Gillian Spooner, KPMG

Please address your questions or comments regarding this meeting to:

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Next Year's Meeting is the
2010 American Taxation Association (ATA)
Mid-Year Meeting & *JATA* Conference

The Westin Tabor Center
1672 Lawrence Street
Denver, Colorado 80202

February 19 & 20, 2010



Please forward your 2010 meeting ideas/recommendations to:

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