

Legal Tax Research Session
2009 ATA Midyear Meeting
Committee Report

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

The committee charges were:

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

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

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

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

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

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

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

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

Robert L. Gardner, Chair
Legal Research Committee