

ATA AWARDS

ATA/Arthur Andersen & Co. Teaching Innovation Award

Arthur Andersen & Co. has generously agreed to provide funding for teaching innovation awards, which will be presented (if given) at each year's annual meeting in August.

Annual awards will be made in the following two categories:

1. Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum).
2. Innovations in advanced tax courses (either required or elective courses for which an introductory tax course is a prerequisite and which are offered in any undergraduate or graduate business curriculum).

The primary objective of the award is to encourage creativity and experimentation with new and unusual ideas. Submissions could include, but are not limited to, the following:

1. A new framework or paradigm on which the organization of a course is based
2. The novel use of a learning technique or methodology
3. The use of original cases or other course materials designed by the instructor
4. An experiment in group learning or problem-solving
5. Integration of non-technical issues (ethics, communication skills, etc...) into the tax curriculum.

Only ATA members may make submissions. The deadline for submitting materials for the awards is January 15. The submissions will be blind-reviewed by the ATA/AA Teaching Innovations Awards Committee.

Specific information concerning the submission process will appear in the Fall *ATA Newsletter*. The innovation must have been used in a tax course that the person submitting has taught or is currently teaching. For courses in which the subject matter is not primarily taxation, innovations that relate to tax modules or components are eligible if the tax portion represents at least one-third of the course content.

Award winners will make a presentation about their innovations at a meeting of the ATA and must agree to the dissemination of their award-winning innovations to the ATA membership.

TEACHING INNOVATION AWARDS		
Year	Award Recipient (affiliation at time of award)	Innovation
1994	1. Introductory Course: Will Yancey, Texas Christian University 2. Advanced Course: Terry Crain, University of Oklahoma	
1995	James E. Parker, University of Missouri-Columbia	Using an Electronic Tutorial in Advance Tax Accounting
1996	Not awarded	
1997	Will Samson, University of Alabama	Integrating Tax History into the Introductory Tax Course
1998	1. Introductory Course: James Smith, William & Mary 2. Advanced Course: C. Bryan Cloyd, University of Texas at Austin Brian Spilker, Brigham Young University	1. Taking Our Students to the Movies 2. Using Computer Simulations of Tax Research Tasks to Increase Students' Awareness of Information Search Bias
1999	Merle Erickson, University of Chicago Edward Maydew, University of North Carolina at Chapel Hill Shiing-wu Wang, University of Southern California	Cases in Corporate Tax Strategy: Seagram/Du Pont, WorldCom/MCI and Quaker's Divestiture of Snapple
2000	1. Introductory Course: Marguerite Hutton, Western Washington University 2. Advanced Course: Deborah Thomas, University of Arkansas	1. Structuring a Tax Course to Develop Student Interaction and Analytical Skills: A Peer Review of Student Tax Memoranda 2. Individual Tax Planning: A Practical Project for an Advanced Class

ATA/PricewaterhouseCoopers Dissertation Award

The ATA in cooperation with PriceWaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 cash award.

Solicitation for nominations is announced the Fall ATA and AAA newsletters. To be eligible, the following requirements must be met:

1. The dissertation must have been completed during the calendar year preceding submission.
2. Qualified candidates must be members of the ATA.
3. The chairperson of the dissertation committee must write a letter to accompany the submission to certify that the candidate has met all of the requirements for submission.
4. Candidates must submit a summary of the dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review.
5. Summaries must be submitted by February 28. Submission of the summary chapter of the dissertation is discouraged.

The ATA/Price Waterhouse Doctoral Dissertation Award Committee, consisting of the chair and seven members, is appointed annually by the President of ATA.

ATA DISSERTATION AWARD			
Year	Recipient	Doctoral Institution	Dissertation Title
(1980 was the first year the award was given. From 1980 through 1984, it was given to doctoral students to support their dissertation research. Alexander Grant and Touche Ross both sponsored awards during these years.)			
1980	Edmund Outslay	University of Michigan	
1981	Steven Limberg	Arizona State University	
1982	Barbara Ostrowski	University of Illinois	
1983	Kenneth Anderson	Indiana University	
1984	Carol Olson	University of Florida	
(Beginning in 1985, the award was given to a completed dissertation. The award was funded in 1986 by Peat Marwick. From 1985 through 1997 the award was funded by Price Waterhouse; since 1998 PricewaterhouseCoopers has funded the award.)			
1985	Valerie Milliron	University of Southern California	Taxpayers' perceptions of complexity and the effect of complexity on reporting decisions
1986	Wayne Shaw	University of Texas at Austin	Empirical evidence on the market impact of the safe harbor leasing law
1987	Steve Crowell	University of Georgia	An empirical analysis of the differential impact of the research and experimentation tax credit on U.S. corporate research expenditures
1988	Suzanne Luttmann	University of Illinois	The distributional and labor supply effects of alternative individual income tax proposals
1989	James Young	Michigan State University	Factors in the non-compliance decision: An analysis of Michigan tax amnesty participants
1990	Amy Dunbar	University of Texas at Austin	An empirical investigation of the association of productivity with employee stock ownership plans

1991	Douglas Shackelford	University of Michigan	The market for tax benefits: Evidence from leveraged ESOPs
1992	Robert Walker	University of Texas at Austin	Do taxes matter? The case of the property casualty insurance industry
1993	David Hulse	Pennsylvania State University	The timing of the stock price reaction to rifle shot transition rules in the Tax Reform Act of 1986
1994	Edward Maydew	University of Iowa	Tax induced earnings management by firms with net operating losses
1995	Kaye Newberry	Arizona State University	The relation between taxes and corporate financing decisions of U.S. multinationals
1996	Deen Kemsley	University of North Carolina	The effect of taxes on the choice between exports and foreign production
1997	Merle Erickson	University of Arizona	The effect of taxes on the structure of corporate acquisitions
1998	Connie Weaver	University of Wisconsin–Madison	The effect of the tax deductibility of goodwill on the structure of corporate acquisitions
1999	Sandra Callaghan	Michigan State University	Tax Induced Trading of Equity Securities
2000	John Phillips	University of Iowa	Corporate Tax Planning Effectiveness: The Role of Incentives

ATA Tax Manuscript Award

The ATA presents an annual award for a significant contribution to the tax literature published during the prior three years. The announcement and presentation of the award are made at the annual ATA luncheon.

Solicitation for nominations is announced in the Fall *ATA Newsletter*. To be eligible the published article, chapter, or book must meet the following criteria:

1. In general, all areas of tax research and all topics are eligible for consideration. However, three exceptions exist. First, the manuscript cannot be research that formed the basis for a dissertation receiving the ATA/PW Dissertation Award. (Ineligibility does not apply to an article that represents an extension of original dissertation research, and as such is an independent piece of work.) Second, the manuscript cannot be authored or co-authored by a current member of the Manuscript Awards Committee. Third, the publication cannot be a previous ATA Manuscript Award winner.
2. Tax consideration should be of major, rather than minor or incidental, importance to the research. These considerations could be based on policy or planning factors, or could be analytical or descriptive in nature, but they should constitute the major thrust of the research.
3. The research questions should have important tax implications. Esoteric or trivial tax questions are not acceptable.
4. The article, chapter, or book as a whole should make a significant contribution to the discipline in topic or methodology, or both. The overall validity and usefulness of the results will be considered by the committee.
5. At least one author must be a current ATA member.
6. Manuscripts published in the three calendar years prior to the ATA luncheon are eligible for considerations.

The ATA manuscript Awards Committee shall consist of a chair and nine members who are appointed annually by the President of ATA.

The committee chair is responsible for establishing the committee schedule, author eligibility, and the procedure for determining the award winner.

ATA TAX MANUSCRIPT AWARD		
Year	Award Recipient (affiliation at time of award)	Manuscript
1982	Silvia Madeo, University of Iowa	An empirical analysis of Tax Court decisions in accumulated earnings cases, <i>Accounting Review</i> (July 1979).
1983	Edmund Outslay, Michigan State University James Wheeler, University of Michigan	Separating the annuity and income transfer elements of Social Security, <i>Accounting Review</i> (October 1982).
1984	Michael Maher, University of Michigan Timothy Nantell, University of Minnesota	The tax effects of inflation: Depreciation, debt and Miller's equilibrium tax rates, <i>Journal of Accounting Research</i> (Spring 1983).
1985	Charles Enis, Pennsylvania State University Darryl Craig, Pennsylvania State University	The redistribution of the income tax burden under a true flat tax structure, <i>Journal of the American Taxation Association</i> (Fall 1984).
1986	Michael Moore, University of Southern California Bert Steece, University of Southern California Charles Swenson, University of Arizona	Some empirical evidence on taxpayer rationality, <i>Accounting Review</i> (January 1985).
1987	Karen Hreha, University of Illinois Peter Silhan, University of Illinois	An empirical analysis of unitary apportionment, <i>Journal of the American Taxation Association</i> (Fall 1986).
1988	Silvia Madeo, University of Missouri-St. Louis Albert Schepanski, University of Iowa Wilfred Uecker, Rice University	Modeling judgments of taxpayer compliance, <i>Accounting Review</i> (April 1987).
1989	Michael Moore, University of Southern California Bert Steece, University of Southern California Charles Swenson, University of Southern California	An analysis of the impact of state income tax rates and bases on foreign investment, <i>Accounting Review</i> (October 1987).

1990	Paul Beck, University of Illinois Woon-Oh Jung, University of Illinois	Taxpayers' reporting decisions and auditing under information asymmetry, <i>Accounting Review</i> (July 1989).
1991	Charles Swenson, University of Southern California	Tax regimes and the demand for risky assets: Some experimental market evidence, <i>Journal of the American Taxation Association</i> (Fall 1989).
1992	Terry Shevlin, University of Washington	Estimating corporate marginal tax rates with asymmetric tax treatment of gains and losses, <i>Journal of the American Taxation Association</i> (Spring 1990).
1993	David Guenther, University of Connecticut	Taxes and organizational form: A comparison of corporations and master limited partnerships, <i>Accounting Review</i> (January 1992).
1994	Julie Collins, University of North Carolina Douglas Shackelford, University of North Carolina	Foreign tax credit limitations and preferred stock issuances, <i>Journal of Accounting Research</i> (Supp. 1992).
1995	Steve Matsunaga, University of Washington Terry Shevlin, University of Washington D. Shores, University of Washington	Disqualifying dispositions of ISO: Tax benefits vs. financial reporting costs, <i>Journal of Accounting Research</i> (Supp. 1992).
1996	David Harris, Pennsylvania State University	The impact of U.S. tax law revision on multinational corporations' capital location and income shifting decisions, <i>Journal of Accounting Research</i> (Supp. 1993).
1997	Philip Berger, University of Pennsylvania	Explicit and implicit tax effects of the R&D tax credit, <i>Journal of Accounting Research</i> (Autumn 1993).
1998	C. Bryan Cloyd, University of Texas at Austin Jamie Pratt, Indiana University Toby Stock, University of Colorado at Boulder	The use of financial accounting choice to support aggressive tax positions: Public and private firms, <i>Journal of Accounting Research</i> (Spring 1996).

1999	David Guenther, University of Colorado at Boulder Edward Maydew, University of North Carolina at Chapel Hill Sarah Nutter, George Mason University	Financial Reporting, Tax Costs, and Book-Tax Conformity, <i>Journal of Accounting and Economics</i> (November 1997).
2000	David A. Guenther, University of Colorado at Boulder Michael Willenborg, University of Connecticut	Capital Gains Tax Rates and the Cost of Capital for Small Business: Evidence from the IPO Market, <i>Journal of Financial Economics</i> (September 1999).

ATA Outstanding Service Award

The purpose of the ATA's Outstanding Service Award is to recognize an ATA member who has provided outstanding service to the ATA for an extended period of time. To be eligible, the person must have been an ATA member for at least 10 years when nominated. The person must have a record of distinguished service as an ATA committee member and served as a chair of at least one ATA committee. The nominee typically will have served as an officer or trustee, but such service is not required to be a recipient of this award.

The nomination must be made by an ATA member. The written nomination should include supporting documentation as to why the nominee deserves the award.

The award is a plaque, properly inscribed, given to one person. In the absence of qualified candidates, the award need not be given annually.

The following information, in addition to other appropriate information, should be used by the Awards Committee when evaluating a nominee:

1. Committee service records.
2. Evaluations provided by at least two chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
3. Evaluations provided by at least two ATA members who have served on at least one ATA committee chaired by the nominee. The evaluations may be solicited if necessary.

ATA SERVICE AWARD	
Year	Award Winner
1994	D. Larry Crumbley, Texas A&M University
1995	Robert Rosen, Ernst & Young
1996	Albert R. Mitchell, James Madison University
1997	W. Eugene Seago, Virginia Tech University
1998	Richard D. Boley, University of North Texas
1999	Caroline D. Strobel, University of South Carolina
2000	Ken Heller, George Mason University

Ray M. Sommerfeld Outstanding Tax Educator Award

The purpose of the Outstanding Tax Educator Award is to recognize, honor, and reward outstanding contributions by a faculty member teaching taxation at a recognized academic institution. The award is named after Professor Ray M. Sommerfeld, the first recipient of the award, who earned a reputation as a pioneer of tax education and provided a lifetime of service to students, colleagues, and the taxation profession.

The selection criteria are intentionally broad to allow the Awards Committee to consider the relevant contributions by the nominees in determining a worthy recipient. The types of contributions considered worthy of the award should include, but are not limited to, curriculum or program development including related research and/or superior teaching, participation in student activities, service to an academic institution, participation in professional activities, and activities which further taxation as an academic field of study and research.

Eligible individuals should be currently active in their profession. However, in rare instances, an individual who has retired from active academic service may be considered for the award. In the absence of qualified nominees for the award, the Awards Committee may choose not to present the award during a particular year.

The chair of the ATA Awards Committee should seek annual nominations for the award. Nominators should submit appropriate documentation, such as complete resumes, and letters of recommendation from students, colleagues, and/or practitioners.

Prior recipients of the award are ineligible.

RAY SOMMERFELD AWARD	
Year	Award Winner
1993	Ray M. Sommerfeld, University of Texas at Austin
1994	Donald H. Skadden, University of Michigan
1995	G. Fred Streuling, Brigham Young University
1996	N. Allen Ford, University of Kansas
1997	Jane O. Burns, Texas Tech University
1998	No award made
1999	James E. Wheeler, University of Michigan
2000	Sally Jones, University of Virginia