

2005 ATA Annual Meeting Program

San Francisco, California, August 7-10, 2005

Monday, August 8 (10:30 a.m. - 12:00 p.m.)

ATA Business Meeting

Monday, August 8 (12:00 p.m. - 1:45 p.m.)

ATA Luncheon and Awards

Speaker: Joseph Bankman, Ralph M. Parsons Professor of Law and Business, Stanford Law School

Monday, August 8 (2:00 p.m. – 3:30 p.m.)

Session Title: Experimental Research in Tax

Moderator: Anne Magro, University of Oklahoma

Paper 1: *Experimental Evidence on the Role of Complexity in Investment Decisions*

Scott J. Boylan, Washington and Lee University

Peter J. Frischmann, Idaho State University

Paper 2: *The Impact of Unstable Penalty Enforcement on Taxpayer Reporting*

Stacy Rickard Wade, Western Kentucky University

Cynthia C. Vines, University of Kentucky

Paper 3: *Attitudes, Incentives, and Tax Compliance*

V. Umashanker Trivedi, Schulich School of Business, York University

Mohamed Shehata, MGD School of Business, McMaster University

Stuart Mestelman, Department of Economics, McMaster University

Discussants: Paper 1: Raquel Alexander, University of Kansas; Paper 2: Diana Falsetta, Northeastern University; Paper 3: Jennifer Kahle, University of South Florida

Monday, August 8 (4:00 p.m. – 5:30 p.m.)

Session Title: Taxes, Implicit Taxes, and Rates of Return

Moderator: David Ryan, Temple University

Paper 1: *Trading Clienteles, Tax Attributes, and Ex-Dividend Returns*

Oliver Zhen Li, University of Notre Dame

Paper 2: *Ticks and Tax: The Effects of Price Discreteness and Taxation on Ex-Dividend Day Returns*

C. Bryan Cloyd, Virginia Tech

Oliver Zhen Li, University of Notre Dame

Connie D. Weaver, University of Texas at Austin

Paper 3: *Implicit Taxes*

Ross Jennings, University of Texas at Austin
William Mayew, University of Texas at Austin
Connie D. Weaver, University of Texas at Austin

Discussants: Paper 1 and Paper 2: T.J. Atwood, Kansas State University; Paper 3: Bob Yetman, University of California - Davis

Tuesday, August 9 (10:15 a.m. – 11:45 a.m.)

Session Title: Analysis and Measurement of Tax Law Changes

Moderator: Garth Novack, Utah State University

Paper 1: *Impact of The 2003 Tax Act: How Much Are Americans Still Affected by the Marriage Penalty?*

Fred Feucht, Prairie View A&M University
L. Murphy Smith, Texas A&M University

Paper 2: *The Initial Impact of the 2003 Reduction in the Dividend Tax Rate*

Jennifer L. Blouin, University of Pennsylvania
Jana S. Raedy, University of North Carolina - Chapel Hill
Doug A. Shackelford, University of North Carolina - Chapel Hill

Paper 3: *The Incentive Effects of R&D Credits: An Experimental Examination in an Emerging Economy*

Ming-Chin Chen, Department of Accounting, National Chengchi University (Taiwan)
Sanjay Gupta, School of Accountancy, Arizona State University
Yuhchang Hwang, School of Accountancy, Arizona State University

Discussants: Paper 1: Charles Enis, Pennsylvania State University; Paper 2: Michael Kinney, Texas A&M University; Paper 3: Julia Brennan, University of Massachusetts – Boston

Tuesday, August 9 (2:00 p.m. – 3:30 p.m.)

Session Title: Taxes and Compensation

Moderator: Sarah Nutter, George Mason University

Paper 1: *Limiting Executive Compensation: The Case of CEOs Hired After the Imposition of 162(m)*

Steven Balsam, Temple University
David H. Ryan, Temple University

Paper 2: *The Effect of Internal Revenue Code Section 162(m) on the Issuance of Stock Options*

Steven Balsam, Temple University
David H. Ryan, Temple University

Paper 3: *The Role of Taxes in Deferred Compensation: The Case of the Alternative Minimum Tax*

Hassan R. HassabElnaby, University of Toledo
Buagu Musazi, Virginia State University
Tanya S. Nowlin, University of Louisiana at Lafayette

Discussants: Paper 1 and Paper 2: Jane Livingstone, University of North Carolina – Greensboro;
Paper 3: Larry Crumbley, Louisiana State University

Tuesday, August 9 (4:00 p.m. – 5:30 p.m.)

Session Title: Taxes and Capital Structure

Moderator: David Hulse, University of Kentucky

Paper 1: *Employee Stock Options and Capital Structure*

Jagadison K. Aier, Arizona State University
Jared A. Moore, Arizona State University

Paper 2: *Reinsurance: Taxes and Risk-Based Capital*

Lynn C. Jones, University of North Florida

Paper 3: *Corporate Taxation, Surplus Cash, and Agency Problems: The Impact of Advance Corporation Tax on Cash Disbursements by UK Firms*

Dennis Oswald, London Business School

Discussants: Paper 1: Susan Albring, University of South Florida; Paper 2: Cynthia Vines, University of Kentucky; Paper 3: Stephen Gara, Drake University

Wednesday, August 10 (10:15 a.m. – 11:45 a.m.)

Session Title: Taxes and Professionals Connected with Taxpayers

Moderator: Bambi Hora, University of Central Oklahoma

Paper 1: *Paid Preparers and the Electronic Filing of Individual Tax Returns*

Deborah W. Thomas, University of Arkansas
Tracy S. Manly, University of Tulsa
Christina M. Ritsema, Hope College

Paper 2: *Auditor-Provided Tax Services: The Effects of a Changing Regulatory Environment*

Thomas C. Omer, Texas A&M University
Jean C. Bedard, Bentley College
Diana Falsetta, Northeastern University

Paper 3: *Malaysian Staff Perception Towards Land Tax System, Commitment, Work System, and Appraisal*

Nor Aziah Abdul Manaf, Universiti Utara Malaysia
John Hasseldine, Universiti Utara Malaysia
Ron Hodges, Universiti Utara Malaysia

Discussants: Paper 1: Alan Campbell, Saint Leo University; Paper 2: LeAnn Luna, University of Tennessee; Paper 3: Steve Gill, University of Massachusetts

Wednesday, August 10 (2:00 p.m. – 3:30 p.m.)

Session Title: Tax Policy and Practice

Moderator: Shelley Rhoades-Catanach, Villanova University

Paper 1: *The Basic Analytics of the Taxation of Non-Resident Athletes*
Alan Macnaughton, University of Waterloo

Paper 2: *Unintended Consequences? Undocumented Working Poor Families and the Refundable Child Tax Credit*

Francine J. Lipman, Chapman University School of Law

Paper 3: *Beware: The IRS has Dramatically Expanded Definition of “Wages” for Purposes of FICA, FUTA, and Federal Income Tax Withholding*

Mark Aquilio, St. John's University

Discussants: Paper 1: Robert Halperin, University of Illinois; Paper 2: Darlene Pulliam, West Texas A&M University; Paper 3: Deborah Thomas, University of Arkansas

2005 Annual Meeting Luncheon Speaker

Joseph Bankman, Stanford University

Joseph Bankman is the Ralph M. Parsons Professor of Law and Business at Stanford Law School. He received the A.B. degree from the University of California at Berkeley in 1977 and the J.D. degree from Yale Law School in 1980. He was an associate with Tuttle & Taylor in Los Angeles from 1980 to 1984. From 1984 to 1988 he was an assistant professor at the University of Southern California Law Center. He joined the Stanford Law School faculty in 1988.

Professor Bankman's scholarly research and writings have been published in several law reviews including *California Law Review*, *Tax Law Review*, *U.C.L.A. Law Review*, and *Michigan Law Review*. He also has publications in *National Tax Journal* and *Tax Notes* and has contributed articles or chapters to many books. Professor Bankman has been very influential in the tax policy arena. In 2003 he helped California write an anti-tax shelter statute that substantially increased penalties for questionable transactions. An amnesty program related to the statutes netted the state about \$1.5 billion. Professor Bankman is currently helping the state devise simplified tax filing, which could eliminate tax form preparation for more than 3 million Californians.