

**American Taxation Association**

**Schedule of Events**

**AAA Annual Meeting**

**Chicago, IL – August 5-8, 2007**

**Monday, August 6, 2007 --- 10:30am – 12:00pm**

ATA Section Business Meeting

**Monday, August 6, 2007 --- 12:15pm – 2:00pm**

**American Taxation Association Section Luncheon (ticket required)**

**Speaker:** David Weisbach, Director, Olin Program in Law and Economics, The University of Chicago Law School

**Monday, August 6, 2007 — 2:15 pm-3:45 pm**

**Session Title: Taxes and Investment I**

Moderator: Nazik S. Roufaiel, SUNY Empire State College

*Asymmetric Taxation of Gains and Losses and the Willingness to Invest*

Caren Sureth, University of Paderborn; Armin Voss, University of Magdeburg

Discussant: Darlene A Pulliam, West Texas A&M University

*Taxes and Investment Opportunities: Valuing Permanently Reinvested Foreign Earnings* Lisa

Bryant-Kutcher, David A. Guenther, Lisa Hersrud; University of Oregon

Discussant: Belinda Charlene Henderson, University of Arkansas

*A General Tax Paradox under Uncertainty and Low Growth-Interest Rate Differential*

Thomas Gries, Ulrich Prior, Caren Sureth; University of Paderborn

Discussant: Richard C. Sansing, Dartmouth College and Tilburg University

**Monday, August 6, 2007 — 3:30 pm-5:00 pm**

**ATA Research Forum Papers:**

*An Empirical Investigation on the Effect of Imputation Credits on the Remittance of Overseas Dividends*

- Ming-Chin Chen, National Chengchi University

*Exceptions to Code Requirements to Maintain Inventories: “How Many” and “What Kinds” of Businesses Benefit?*

- Robert E. Blatz Jr., University of Michigan – Dearborn

*Minimum Taxation by Taxing Wealth – Capital Budgeting and Business Strategy*

- Caren Sureth, University of Paderborn; Ralf Maiterth, University of Hanover; Jens Mueller, University of Paderborn

*The Change of Corporate Domicile, Tax Planning and Legal Environment*

- Lawrence H. Bajor, Bowling Green State University

**Monday, August 6, 2007 — 4:30 pm-6:00 pm**

**Session Title: Taxes and Investment II**

Moderator: Stephen Gara, Drake University

*Ex-Dividend-Day Price Behavior: An International Evidence*

J. Thomas Connelly, Chulalongkorn University; Larry Gorman, California Polytechnic State University; Piman Limpaphayom, Sasin Graduate Institute of Business Administration of Chulalongkorn University; Robert A. Weigand, Washburn University  
Discussant: Shane Heitzman, The University of Rochester

*Alpha Fees with Beta Returns: An Analysis of Individual Investors Response to Disclosures of Taxes and Returns in 529 College Savings Plans*

Raquel M. Alexander, University of Kansas; Leann Luna, University of Tennessee-Knoxville  
Discussant: Tracy Noga, Bentley College

*The Impact of Tax Uncertainty on Irreversible Investment*

Rainer Niemann, University of Graz  
Discussant: Shelley Rhoades-Catanach, Villanova University

**Monday, August 6, 2007 — 4:30pm-6:00pm**

**Session Title: Tax Policy and Reform**

Moderator: Garth Novak, Utah State University

*Bonus Depreciation Incentives: The Impact on General Aviation Aircraft*

Karen C. Miller, Union University; J. Riley Shaw, University of Mississippi; Tonya K. Flesher, University of Mississippi  
Discussant: John McGowan, Saint Louis University

*Investor Response to a Reduction in the Dividend Tax Rate: Evidence for the Jobs & Growth Tax Relief Reconciliation Act of 2003*

Teresa Ann Lightner, Texas Tech University; Michael Morrow, Texas Tech University; Robert Ricketts, Texas Tech University; Mark Riley, Northern Illinois University  
Discussant: Wayne Counts, University of Texas of the Permian Basin

*Did Debt Constraints Influence U.S. Multinationals' Repatriations and Repayment of Debt with their Holiday Cash?*

Susan M. Albring, University of South Florida; Lillian F. Mills, University of Texas at Austin; Kaye J. Newberry, University of Houston  
Discussant: Thomas Schultz, Miami University

**Monday, August 6, 2007 — 4:30 pm-6:00 pm**

**Session Title: Tax Policy and Practice**

Moderator: Stacy R. Wade, Western Kentucky University

*A Split Develops in the Circuit Courts Over Whether or Not Early Retirement Payments Made to Tenured Faculty are subject to FICA Taxes*

Mark Aquilio, St Johns University  
Discussant: Brigitte Muehlmann, Suffolk University

*Navigating the Schedule M-3 Compliance Maze*

John O. Everett, Virginia Commonwealth University; Cherie J. Hennig, Florida International University; William A Raabe, University of Ohio  
Discussant: A. Blair Staley, Bloomsburg University of Pennsylvania

*Regional Diffusion Theory and the Adoption of Anti-PIC Statutes*

Amy M. Hageman, Sean Robb, University of Central Florida  
Discussant: Mary Ann Hofmann, Appalachian State University

**Tuesday, August 7, 2007 10:30am-12:00 pm**

**New Scholar Session**

*A Re-examination of Ex-Dividend Day Price Movements: evidence from ADR Market*

- Bi-Huei Tsa, National Chiao Tung University
- Shing-Yang Hu, National Taiwan University
- Shu-Hsing Li, National Taiwan University

*Pre-tax Versus After-tax Earnings: Do Appearances Matter?*

- Leslie A. Robinson, Tuck School of Business at Dartmouth

*The Spread of Aggressive Corporate Tax Reporting: A Detailed Examination of the Corporate-Owned Life Insurance Shelter*

- Jennifer L. Brown, Arizona State University

**Tuesday, August 7, 2007 — 10:30 am - 12:00 pm**

**Session Title: International Issues in Taxation**

Moderator: Thomas D. Schultz, Miami University

*Taxation of International Investment and Accounting Valuation*

Anja De Waegenare, Tilburg University; Richard C. Sansing, Dartmouth College and Tilburg University

Discussant: Nazik Roufaiel, SUNY Empire State College

*Finding a New Tax Base for German Companies after the Abolishment of the One-Book System*

Deborah Knirsch, Otto Beisheim School of Management Vallendar

Discussant: Darlene Pulliam, West Texas A&M University

*The Impact of Tax Reform on Corporate Capital Investment: Evidence from Australian Panel Data.*

Grant Richardson, City University Hong Kong; Roman Lanis, University of Technology

Discussant: Warren Bostrom, College of St. Benedict/ St. Johns University

**Tuesday, August 7, 2007 — 2:15 pm-3:45 pm**

**Panel Session: The Overlap of Accounting, Auditing, and Taxation Disclosure and Compliance Issues: How Increased Transparency is Affecting Corporate Reporting**

Moderator: Cherie J. Hennig, Florida International University

Panelists: Galand Brunson, Director Tax Services; J. Ralph Byington, University of South Carolina; Richard G. Larsen, Global director of Tax Risk Services, Ernst & Young; Harve M. Lewis, Senior Manager, National Tax Practice, KPMG

**Tuesday, August 7, 2007 — 2:15 pm-3:45 pm**

**Session Title: Corporate Taxation**

Moderator: Raquel M. Alexander, University of Kansas

*A Study of Early and Later Compliers with Section 162(m): Different Firms with Different Motivations?*

Peter D. Woodlock, Youngstown State University

Discussant: Gerald Weinstein, John Carroll University

*Shareholder Taxes and Corporate Philanthropy*

Dharmika Dharmapala, University of Connecticut & University of Michigan; Sanjay Gupta, Michigan State University

Discussant: Kirsten Cook, Texas A&M University

*Income Tax Momentum*

Jacob K. Thomas, Frank X. Zhang, Yale School of Management;

Discussant: David Weber, University of Connecticut

**Tuesday, August 7, 2007 — 2:15 pm-3:45 pm**

**Session Title: Book-Tax Differences and Financial Disclosures**

Moderator: Sean T. McGuire, University of Georgia

*Do Firms Eat Their Cookies Before FIN 48 Reveals the Cookie Jar?*

Jennifer Blouin, University of Pennsylvania; Christi Gleason, University of Iowa; Lillian Mills, The University of Texas at Austin; Stephanie Sikes, The University of Texas at Austin

Discussant: Janet Tillinger, Texas A&M Corpus Christi

*Do Firms Use Tax Cushion Reversals to Meet Earnings Targets*

Sanjay Gupta, Michigan State University; Rick Laux, Arizona State University

Discussant: Belinda Charlene Henderson, University of Arkansas

*Taxable Income as a Performance Measure: The Effects of Tax Planning and Earnings Quality*

Benjamin C. Ayers, University of Georgia; John (Xuefeng) Jiang, Michigan State University; Stacie K. Laplante, University of Georgia

Discussant: Kelly McKillop, University of Massachusetts

**Tuesday, August 7, 2007 — 4:30 pm-6:00 pm**

**Session Title: Behavioral Research in Taxation**

Moderator: David Hulse, University of Kentucky

*Information Quantity and Order in Students' Tax Research Judgments*  
Alexander M. G. Gelardi, University of St. Thomas;  
Discussant: Jennifer Kahle, University of South Florida

*The Gap Between What Taxpayers Want and What Tax Preparers Think They Want*  
Teresa Stephenson, University of Wyoming  
Discussant: Raquel M. Alexander, University of Kansas

*An Experimental Investigation of Tax Professionals' Ethical Environments*  
Donna D. Bobek, University of Central Florida; Robin R. Radtke, Florida Atlantic University  
Discussant: Bambi Hora, University of Central Oklahoma

**Tuesday, August 7, 2007 — 4:30 pm-6:00 pm**

**Session Title: Book-Tax Differences**

Moderator: Tracy Noga, Bentley College

*Credit Ratings and Taxes: The Effect of Book/Tax Differences on Ratings Changes*  
Benjamin C. Ayers, Stacie K. Laplante, Sean T. McGuire, University of Georgia  
Discussant: Michelle Hanlon, University of Michigan – Ann Arbor

*Book-Tax Differences and Tax Noncompliance: Evidence from a Transitional Economy*  
K. Hung Chan, Kenny Z. Lin, Phyllis L. Mo, Lingnan University  
Discussant: Charlie Yuan, Florida International University

*The Impact of Managing the Tax Function as a Profit Center on the Book-Tax Gap*  
John R. Robinson, The University of Texas at Austin, Stephanie A. Sikes, The University of Texas at Austin, Connie D. Weaver, Texas A&M University  
Discussant: Lisa Hersrud, University of Oregon

**Wednesday, August 8, 2007 — 10:30 am - 12:00 pm**

**Session Title: Capital Gains and Taxes**

Moderator: Gerald P. Weinstein, John Carroll University

*Capital Gains Taxes and IPO Underpricing*  
Katrina Ellis, University of California Davis; Oliver Zhen Li, University of Notre Dame;  
John R. Robinson, University of Texas at Austin  
Discussant: Leslie Robinson, Tuck School of Business at Dartmouth

*Omitted Variable Bias in Time Series Estimates of Capital Gains Realizations*

George Plesko, University of Connecticut

Discussant: Thomas Omer, Texas A&M University

*Capital Gains Taxes, Pricing Spreads and Arbitrage: Evidence from Cross-Listed Firms in the U.S.*

Jennifer Blouin, University of Pennsylvania; Luzi Hail, University of Pennsylvania;

Michelle Higgins Yetman, University of California at Davis

Discussant: William Moser, University of Missouri - Columbia