

2008 Annual Meeting Sessions American Taxation Association

Monday, August 4, 2008 — 2:00 pm-3:30 pm

Session Title: 2.06. Individual Taxation (American Taxation Association)

Moderator: Edward N Balli, Aurora University

An Empirical Investigation of Perceived Taxpayer Compliance: Equity Theory and Prospect Theory Across Income Levels and Visibility

Deborah L. Seifert, Illinois State University; William W. Stammerjohan, Louisiana Tech University;
Discussant: Douglas P Stives, Monmouth University

Dissecting the Tax Return of Same-Sex Couples: Still A Long Way To Go.

Kathleen K Wright, California State University Fullerton; Christopher Toews, Toews Law Offices;
Discussant: Nazik Roufaiel, SUNY - Empire State College

Are JCT Analyses of Tax Change Proposals Useful to Individual Taxpayers?

Robert F Gary, Iowa State University; William D Terando, Iowa State University; Marv L Bouillon, Iowa State University;
Discussant: John Dexter, Northwood University

Monday, August 4, 2008 — 4:00 pm-5:30 pm

Session Title: 3.11. Tax Decision Making and Judgement (American Taxation Association)

Moderator: Anne M Magro, George Mason University

The Importance of Taxes in Entrepreneurial Decisions: An Analysis of Practicing Physicians' Behavior

Jochen Hundsdoerfer, Freie Universität Berlin; Christina Sichtmann, University of Vienna;
Discussant: Devan Mescall, University of Hawaii at Manoa

Effects of Dispositional Motivation on Knowledge and Performance in Accounting

Robert H. Ashton, Duke University; Michael L. Roberts, University of Colorado Denver;
Discussant: Anne M Magro, George Mason University

The Effect Of Increases In The Capital Gains Tax On Investments In Different Types Of Firms

J. Kent Poff, North Georgia College & State University;
Discussant: Sonja E Pippin, University of Nevada Reno

Tuesday, August 5, 2008 — 10:15 am-11:45 am

Session Title: 4.06. Tax Shelters and Avoidance (American Taxation Association)

Moderator: Sarah E Nutter, George Mason University

The Tax Shelter Dilemma: The Impact of Reportable Transactions on the Taxpayer and the Tax Return Preparer

Cherie J Hennig, Florida International University; Donald Samelson, Colorado State University; Blaise M Sonnier, Florida International University;

Discussant: Charles R Enis, The Pennsylvania State University

The Effects of Managers on Corporate Tax Avoidance

Scott D Dyreng, University of North Carolina; Michelle Hanlon, University of Michigan; Edward L. Maydew, University of North Carolina;

Discussant: Stephanie Sikes, Duke University

Tax Sheltering by Cash Constrained Firms

Stacie Laplante, University of Georgia; Sean McGuire, University of Georgia; Garth Novack, Utah State University;

Discussant: Edward N Balli, Aurora University

Session Title: 4.07. Taxes and Organizational Form (American Taxation Association)

Moderator: Diana Falsetta, University of Miami

Tax Cost Change and Organizational Form Choice: The Case of Publicly Traded Partnerships

Jane R Livingstone, University of North Carolina at Greensboro; Thomas C Omer, Texas A & M University;

Discussant: Mark Jackson, University of Oregon

Why do Nonprofits Have Taxable Subsidiaries?

Michelle Yetman, University of California at Davis; Robert Yetman, University of California at Davis;

Discussant: Leann Luna, University of Tennessee

Dividend Policy and the Elimination of Dividend Double Taxation

Anlin Chen, National Sun Yat - Sen University; Yi - Kai Chen, National University of Kaohsiung; Lanfeng Kao, National University of Kaohsiung; Wenchih Lee, National Kaohsiung University of Applied Sciences;

Discussant: Lisa Hersrud, University of Oregon

Tuesday, August 5, 2008 — 2:00 pm-3:30 pm

Session Title: 5.07. Influences of Taxes on Compensation, Management and Markets (American Taxation Association)

Moderator: Anthony J Cataldo, West Chester University

Market Perception of the Information in Book-Tax Differences — An Empirical Study in China's Capital Markets

Tanya Y.H. Tang, University of Washington; Michael Firth, Lingnan University;

Discussant: Stacie K. Laplante, University of Georgia

Can Decisions on Early Exercise of Stock Options be Tax Motivated?

Stephen L. Liedtka, Desales University; Nandu Nayar, Lehigh University;

Discussant: Steve Gill, San Diego State University

The taxation of Public-Private Partnerships (PPP)

Gerald Posautz, Vienna University of Economics And Business Administration;

Discussant: Thomas Mitch McGhee, California State University Stanislaus

Session Title: 5.08. Transfer Pricing and Taxes (American Taxation Association)

Moderator: Douglas P Stives, Monmouth University

Transfer Pricing - Lessons Learned in the GlaxoSmithKline Case

Sharon Burnett, Oklahoma State University; Darlene A. Pulliam, West Texas A & M University;

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Discussant: Douglas P Stives, Monmouth University

Transfer Pricing, Formulary Apportionment, and Productive Efficiency

Richard Sansing, Tuck School of Business at Dartmouth; Anja De Waegenaere, Tilburg University;

Discussant: John McGowan, Saint Louis University

How do transfer pricing policies affect premia in cross-border mergers and acquisitions?

Devan Mescall, University of Hawaii;

Discussant: Bill Harden, University of North Carolina - Greenville

Tuesday, August 5, 2008 — 4:00 pm-5:30 pm

Session Title: 6.06. Tax Impacts on Dividends and Capital Gains (American Taxation Association)

Moderator: Teresa Lightner, Texas Tech University

capital gains taxes and stock return volatility: evidence from taxpayer relief act of 1997

Zhonglan Dai, University of Texas - Dallas; Douglas A Shackelford, University of North Carolina -

Chapel Hill; Harold H Zhang, University of Texas - Dallas;

Discussant: Charles R Enis, The Pennsylvania State University

Founding Family Firms and Their Response to the 2003 Dividend Tax Cut

Janet E Mosebach, University of Akron; Deborah W Thomas, University of Tulsa;

Discussant: Ryan James Wilson, University of Iowa

The Relationship Between R&D Investment, Dividend Payment, and Their Respective Tax Incentives

M. Catherine Cleaveland, Kennesaw State University;

Discussant: Janet W Tillinger, Texas A & M University - Corpus Christi

Session Title: 6.07. Taxation From an International Perspective (American Taxation Association)

Moderator: Michael R Kinney, Texas A & M University

When Two Wrongs Can Make a Right: On the Neutrality of Credit Default Taxation
Kay Blaufus, Freie Universität Berlin; Jochen Hundsdoerfer, Freie Universität Berlin;
Discussant: Michael R Kinney, Texas A & M University

The Influence of Minimum Taxation Concepts on Corporate Investment Decisions
Claudia Dahle, University of Paderborn; Caren Sureth, University of Paderborn;
Discussant: Mitchell Oler, Virginia Tech

Can Firms choose their Leverage? - Tax Planning for Implementing Tax Induced Debt Finance
Martin Ruf, Mannheim University;
Discussant: Jane Livingstone, University of North Carolina at Greensboro

Wednesday, August 6, 2008 — 10:15 am-11:45 am

Session Title: 7.08. AICPA Advocacy of Sound Tax Policy (American Taxation Association)

Moderator: Thomas P Ochenschlager, AICPA Vice - President - Taxation Washington Dc

Panelists: Annette Nellen, San Jose State University
Judyth A Swingen, University of Arkansas at Little Rock

Session Title: 7.09. Individual Taxpayer Planning (American Taxation Association)

Moderator: Judith A. Sage, Texas A & M International University

The Application of Material Participation Standards Under I.R.C. Section 469 to Nongrantor Trusts
Donald T. Williamson, American University; A. Blair Staley, Bloomsburg University of Pennsylvania;
Discussant: Lorence L. Bravenec, Texas A & M University

The taxpayer and the tax practitioner community: taxpayers' expectations, experiences and their working relationships
Lin Mei Tan, Massey University;
Discussant: Judith A. Sage, Texas A & M International University

Pre-Retirement Withdrawals
Amin Mawani, York University; Suzanne M Paquette, Université Laval;
Discussant: Warren Bostrom, College of St. Benedict / St. John's University

Wednesday, August 6, 2008 — 2:00 pm-3:30 pm

Session Title: 8.11. Tax Accounting (American Taxation Association)

Moderator: Thomas D. Schultz, Miami University

Incremental Value Relevance of Unrecognized Deferred Taxes: Evidence from the UK
Stephen Lynn, City University of Hong Kong; Chandra Seethamraju, Mellon Capital Management;

Ananth Seetharaman, Saint Louis University;
Discussant: Thomas D. Schultz, Miami University

Assessing Corporate Tax Aggressiveness

Raquel Alexander, University of Kansas; Mike Ettredge, University of Kansas; Mary Stone, University of Alabama; Lili Sun, Rutgers University;
Discussant: Thomas C Omer, Texas A & M University

FIN 48 and Tax Compliance

Lillian Mills, University of Texas at Austin; Leslie Robinson, Tuck School of Business at Dartmouth;
Richard Sansing, Tuck School of Business at Dartmouth;
Discussant: Shane M Heitzman, University of Rochester

Session Title: 8.12. Taxes and Investments (American Taxation Association)

Moderator: Stephen Gara, Drake University

Who has really paid for the Reconstruction of Eastern Germany? Expected and Realized Returns on Real Estate Investments in East and West Germany in the 1990s

Tina Bensemann, Otto - Von - Guericke - Universität Magdeburg Germany; Dirk M. Kiesewetter, Julius - Maximilians - Universität Würzburg - Germany;
Discussant: Brigitte W. Muehlmann, Suffolk University

The January Effect and Investment Advisers: Tax-Loss-Selling or Window-Dressing?

Stephanie A Sikes, Duke University;
Discussant: Leslie Anne Robinson, Tuck School of Business at Dartmouth

Taxes and the Ex-Day Pricing of Dividends for REITs

Oliver Zhen Li, University of Arizona; David P. Weber, University of Connecticut;
Discussant: Casey Schwab, University of Texas at Austin

Wednesday, August 6, 2008 — 4:00 pm-5:30 pm

Session Title: 9.05. Taxes and Firm Value (American Taxation Association)

Moderator: Stephen Gara, Drake University

How Do Cross-Country Differences in Corporate Tax Rates Affect Firm Value?

Lisa Bryant - Kutcher, University of Oregon; David Guenther, University of Oregon; Mark Jackson, University of Oregon;
Discussant: Scott Dyreng, University of North Carolina

Possible Determinants of Individual Taxpayers' Intention to Use Tax Preparation Software: Some Empirical Evidence from a Pilot Survey

Alexander J McLeod, University of Nevada Reno; Sonja E Pippin, University of Nevada Reno;
Richard Mason, University of Nevada Reno;
Discussant: Stephen Gara, Drake University

The challenge of assessing a fair value of closely-held corporations with inflexible valuation methods

Jens Mueller, University of Paderborn;
Discussant: Sonja E Pippin, University of Nevada Reno