

AMERICAN TAXATION ASSOCIATION

The Tax Section of the American Accounting Association

2005 Mid-Year Meeting and JATA Conference



March 4 -March 5, 2005

**Sponsored by:
The KPMG Foundation**

**2005 Midyear Meeting and JATA Conference
Washington, DC
March 4 – March 5, 2005**

Tentative Program

Tax Policy

Friday, March 4, 2005

Please check www.belkcollege.uncc.edu/haburton/ata2005.htm for updates to the program and specific meeting room assignments.

7:30 a.m. **Registration Opens**
7:30 a.m.-6:30 p.m. **Publisher Exhibits**
Committee Member: Nancy Nichols (JMU)

CPE Sessions

8:30 a.m. - 9:30 a.m. **(1) CPE Session - Tax Shelters**
The Session will be led by professionals from KPMG
9:45 a.m. – 11: 30 a.m. **(2) CPE Session – International Provisions in the JOBS Act**
The Session will be led by professionals from KPMG

JATA Conference

9:30 a.m. – 11:30 **(2) JATA Conference**
Moderator: John Robinson (University of Texas - Austin)
11:30-1:15 p.m. **Lunch**
Speaker: George Yin, Chief of Staff,
Joint Committee on Taxation

New faculty will be introduced by the Chair of the New Faculty Concerns Committee

1:30-3:30 p.m. **(1) JATA Conference**
Moderator: John Robinson (University of Texas - Austin)
1:30-3:30 p.m. **(2) Legal Research**
Moderator: Robert Gardner (BYU)
Committee Member: Pam Smith (UTSA)

3:30 4:00 p. m. **Refreshment Break**

Concurrent Sessions

4:00-6:00 p.m. **Panel Session – Schedule M-3 and the Need for Transparency**
Moderator: Stu Karlinsky (SJSU)
Committee Member: Roby Sawyers (NCSU)

Panelists will discuss the policy reasons the new Schedule M-3 was introduced and its impact on corporate taxpayers. Panelists include Bob Adams from the Internal Revenue Service, George Manousos from the Department of Treasury and Nancy Palmintere from Intel Corporation.

6:00-6:45 p.m. **Committee Meetings**

7:00-8:00 p.m. **Reception**

Saturday, March 5, 2005

7:30-8:30 a.m. **Continental Breakfast**

7:30-8:30 a.m. **New Faculty Breakfast**
New Faculty Concerns Committee

7:30-5:00 p.m. **Publisher Exhibits**
Committee Member: Nancy Nichols (JMU)

Concurrent Sessions

8:30-10:00 a.m. **(1) Research by New Tax Faculty**
Moderator: John Phillips (University of Connecticut)
Committee Member: Shelley Rhoades-Catanach (Villanova)

New faculty and Ph.D. students will present their research in this session. The goal of this session is to provide a forum for new tax researchers to present early research and to receive feedback from discussants and participants.

8:30-10:00 a.m. **(2) Pro Bono Tax Programs**
Moderator: Christine Bauman (U of Wisconsin – Milwaukee)
Committee Member: Anne Christensen (Montana)
This session features National Taxpayer Advocate, Nina Olson and IRS Director, Mark Pursley of Stakeholder, Partnerships, Education and Communication (SPEC) in a panel discussion of effective methods for providing tax services for low income individuals through VITA and Pro-Bono Tax Clinics. The results of the ATA Pro-Bono Tax Services Survey will be presented along with information on best practices for pro-bono tax services.

Saturday, March 5, 2005

Saturday Concurrent Sessions (con't)

10:00-10:30 a.m. **Refreshment Break**

10:30-12:00 p.m. **(1) 7 Habits of Highly Effective Tax Academics / Balancing Home and Work**
Moderator: Shelley Rhoades-Catanach (Villanova University)
Committee Member: Nancy Nichols

This session will feature successful academics who have effectively balanced work and home. Panelists will include Anne Christensen (Montana State University), Ed Maydew (University of North Carolina), Anne Magro (University of Oklahoma) and Ed Outslay (Michigan State University).

10:30-12:00 -p.m. **(2) ATA/Deloitte Teaching Award**
Moderator: Sandra Callaghan (Texas Christian University)
Committee Member: Shirley Dennis-Escoffier (Miami)

This session will feature the 2004 ATA/Deloitte Innovation in Teaching Award Winner(s).

12:00-1:30 p.m. **Lunch**
Speaker: Ronald A. Pearlman, Professor of Law
Georgetown University

1:30-3:00 p.m. **(1) The state of education research – The Why, What, and How**

Moderator: Raquel Alexander (UNC – Wilmington)
Committee Member: John Tripp (Denver University)

This session will feature a panel that will discuss trends in education research (in general and in accounting), opportunities for tax researchers, and interdisciplinary co-authorships. Panelists will include Sue Ravenscroft (Editor of Issues in Accounting Education), Suzanne Luttmann (Editor of Advances in Taxation), Tim Shaftel (University of Kansas) and Julie Shaftel (University of Kansas – Dept. of Psychology and Research in Education).

1:30-3:00 p.m.

(2) Sparking Interest in Taxation Through Tax Policy Discussions

Moderator: Tim Rupert (Northeastern University)

Committee Member: Janet Trewin (U of Nebraska – Kearney)

In this session, a panel of tax educators who have used tax policy discussions to spark the interest of their students will share ideas ranging from structuring an entire course around tax policy to incorporating tax policy discussions and exercises in introductory or advanced tax classes. The panelists will include Tony Curatola (Drexel University), Shirley Dennis-Escoffier (University of Miami), Carol Fischer (St. Bonaventure University) and Sally Jones (University of Virginia).

3:00-3:30 p.m.

Refreshment Break

3:30-5:00 p.m.

(1) Ethics and Taxation

Moderator: Amy Dunbar (University of Connecticut)

Committee Member: Tracy Noga (Suffolk University)

Can rules and regulations adequately address the tax shelter problem? This panel, with representatives from academics, the IRS and public accounting, will discuss recently implemented Treasury Regulations regarding Tax Shelter Disclosure, and Treasury Circular No. 230 amendments on the rules of tax preparer governance. What are the mechanics of these rules and can these regulations help the IRS stop abusive tax shelters? What else can be done to curb the abuse? The panelists include Cherie O'Neil (Colorado State University), Don Samuelson (Colorado State University), Steven Whitlock (deputy Director Office of Professional Responsibility - IRS), and Barbara Reeder (PricewaterhouseCoopers LLP).

3:30-5:00 p.m.

(2) How to Incorporate Tax Research into the First Tax Class

Moderator: Caroline Craig (Illinois State University)

Committee Member: Zite Hutton (Western Washington)

This session will feature a panel of academics who will discuss how to incorporate tax research into undergraduate tax classes. The panel will include Zite Hutton (Western Washington), Edward Monsour (California State – Los Angeles) and Shelley Rhoades-Catanach (Villanova University).

END OF PROGRAM

Meeting Registration Information

You may register at the ATA web site (<http://www.atasection.org>) or you may use the Registration Form in this booklet. The meeting registration fee includes a name badge (required for admittance to all events), all meals specified in the program, and a list of registrants. Anyone whose registration is not received by **February 3, 2005**, will be charged a \$50 late registration fee. On site registration will incur the \$50 late fee plus an additional \$50 on-site processing fee. To help us assure proper room size and food requirements, it is very important that you complete the enclosed form indicating the sessions and meals you expect to attend.

Conference Hotel Information

The hotel is the Hyatt Regency and is located on Capitol Hill in Washington, DC. For more information about the hotel, please refer to <http://washingtonregency.hyatt.com/property/index.jhtml>.

Making a Reservation

Hotel reservations may be made either by phone or online. To make a reservation by phone, call 202-737-1234. Be sure to mention that you are with the American Taxation Association to get our special rate of \$165 (plus tax) for either a single or double room. To make a reservation online follow these instructions: Go to: <http://washingtonregency.hyatt.com/property/index.jhtml>.

We had to guarantee a minimum number of guest rooms to get this rate (the ATA must pay for unused rooms). To help us meet the room block requirement, please stay at The Hyatt Regency and make your reservations early. A block of rooms will be held until **February 3, 2005**. However, we cannot guarantee that any additional rooms will be available in the hotel once our block of rooms is sold out, even if the block is sold out before the cut off date. So please don't wait until the last minute to make your reservations.

Checking In/Out

Check-in time is 3:00 p.m. and checkout time is 12:00 p.m. Although your room may be ready before the normal check-in time, this cannot be guaranteed. If you arrive early and your room is not available, the hotel will provide storage for your luggage. Our special rate will be honored by the hotel (subject to availability) from Tuesday, March 1 through Monday, March 7, 2005.

Airport to Hotel Information

From Ronald Reagan Washington National Airport (7 miles):

15 minutes by car/taxi or 20 minutes via Metro subway to Union Station - 2 blocks walking distance from hotel. **Driving:** Take George Washington Pkwy. Exit on I-395 North to Washington. Follow signs to U.S. Capitol. At tunnel, take first exit, U.S. Capitol/D St., NW. Proceed to first light, (D St.), turn right and go to 2nd traffic light. Turn left on New Jersey Ave. Hotel is on left.

From Dulles International Airport (25 miles):

45 minutes by car/taxi. **Driving:** Follow signs to Washington D.C. on Dulles Toll/Access Road. Follow center lane (no toll) to I-66 East to Washington. Cross Roosevelt Bridge. Follow signs to Constitution Ave. toward U.S. Capitol. Proceed approximately 2.5 miles. Turn left onto Louisiana Ave., NW. Travel to the 3rd light. Turn left on New Jersey Ave. Hotel is on left. Amtrak trains take you to Union Station: 2 blocks walking distance from the hotel.

Super Shuttle services both Dulles International and Ronald Reagan Washington National airports. The Super Shuttle charges \$22 one-way from Dulles International. Latest schedules will be on the ATA website in January 2005.

What to See and Do in Washington

There's plenty to keep you occupied while visiting us. Whether you're an exercise enthusiast, a shopping buff or a relaxation addict, we've got just the right activity for you.

In Washington, D.C. there is "**so much to see..... so much for FREE!**"

Hyatt Regency Washington is within walking distance of several national monuments and museums, including the U.S. Capitol, U.S. Supreme Court, Library of Congress, Smithsonian's Air & Space Museum, National Gallery of Art, Natural History Museum, American History Museum and the National Mall. Contact the Concierge for a walking map for self guided tours.

If walking isn't your thing, you may want to consider taking a Trolley Tour! Trolley tours run daily from 9:00 a.m. until 5:30 p.m. and pick-up in front of the hotel every 30 minutes. Contact the Concierge for additional information and pricing.

Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting.

2005 ATA Mid-Year Meeting Program Committee

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Please address your questions or comments regarding this meeting to:

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