

Journal of the American Taxation Association

Eleventh Annual Tax Research Conference

Washington, D.C. - March 4, 2005

9:30 p.m. – 11:30 a.m. Session

1. “Non-cash charitable giving: Evidence of aggressive taxpayer reporting and a potential tax policy failure” by Buchheit, Lightner, Masselli, and Ricketts

Presenter: Teresa Lightner (Texas Tech University)

Discussant: Amy Dunbar (University of Connecticut)

2. “State sponsored college §529 plans: The influence of tax and non-tax factors on investors’ choice” by Alexander and Luna

Presenter: LeAnn Luna (University of North Carolina Wilmington)

Discussant: Pete Frischmann (Idaho State University)

11:30 – 1:15 Lunch

1:30- 3:30 p.m. Session

3. “Treasury bill yield reactions to the 1997 capital gains tax rate reduction” by Novack

Presenter: Garth Novack (Utah State University)

Discussant: Dave Guenther (University of Colorado – Boulder)

4. “Attracting nonfilers through amnesty programs: Internal versus external motivation” by Manly, Thomas and Ritsema

Presenter: Tracy Manly (University of Tulsa)

Discussant: Charles Christian (Arizona State University)