

THE  
**AMERICAN TAXATION ASSOCIATION**

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The Tax Section of the American Accounting Association

**2010 Mid-Year Meeting  
and  
JATA Conference  
DENVER**

**February 19 & 20, 2010**



**The Westin Tabor Center  
1672 Lawrence Street  
Denver, Colorado 80202**

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**Ernst & Young LLP  
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Welcome to Denver, CO and the 22<sup>th</sup> Annual ATA Mid-Year Meeting.

We appreciate our Platinum sponsors E&Y, KPMG and PwC, Gold sponsor Grant Thornton and Silver sponsor Deloitte. We have representatives from all these firms at the meeting – please help me thank them personally.

Sue Porter and her committee have put together a fantastic program with star quality! KPMG's Washington National partner Scott Salmon will speak on Current Issues in State and Local Taxation. Former IRS Commissioner and now E&Y partner Deborah Nolan will discuss Tax Administration without Borders. Our own John Barrick, formerly of JCT, will moderate our Legislative Update with Tom Neubig (E&Y), Lindy Paull (PwC), Gillian Spooner (KPMG) and Clint Stretch (Deloitte) to reprise our favorite session from last year. Finally, TEI president Neil Trautenberg is our Saturday luncheon speaker.

This year the ATA lost a loyal friend when Marty Escoffier, husband of Shirley Dennis-Escoffier, passed away this fall. As a hospitality professor with deep knowledge and connections in the hotel industry, Marty made our ATA meetings run smoothly behind the scenes, and we miss his friendly charm and selfless efforts tremendously. We will honor him during our Friday luncheon.

We extend special thanks to KPMG for their continued support of the doctoral consortium, which precedes this meeting. This year we welcome 36 doctoral students to the consortium, and I appreciate Jennifer Blouin, chair, continuing this excellent tradition. I would also like to thank the Ernst & Young Foundation, which has provided travel funds for the doctoral students to attend the consortium. Please make all our doctoral students and new faculty feel welcome in the ATA.

Richard Sansing (JATA editor) and our various legal and research committees received record submissions this year, so they made tough choices among excellent papers. I hope you will also go out of your way to welcome three early-career public finance economists in a special session – Jesse Edgerton (FRB), Michael Lovenheim (Cornell) and M. Marit Rehavi (Michigan).

In our concurrent teaching sessions, this year's ATA/Deloitte Teaching Innovation award winner – Zite Hutton -- will present "Tax Court in the Classroom." Also, Mindy Malbasa, who is Grant Thornton's national learning leader for U.S. tax professionals, will join us and participate in the hands-on session "Technology to enhance teaching," so please introduce yourself to her.

Denver is a great city to visit, and I hope some of you were able to arrive early or stay late for skiing and other leisure. Thank you for continuing to make the ATA the premier section of the American Accounting Association.

**Lillian Mills, ATA President**

## Program

### Friday, February 19, 2010

- 7:30 a.m.           **Registration Opens**  
7:30 -8:30 a.m.    **Continental Breakfast**  
7:30 a.m.-6:30 p.m. **Publisher Exhibits**

### CPE Sessions

8:15 -9:45 a.m.    **Current Issues in State and Local Taxation**  
*Continental AB* This session will be led by Scott Salmon, a partner in the Washington National Tax Practice of KPMG

10:15-11:45 a.m. **Tax Administration without Borders**  
*Continental AB* This session will be led by Deborah Nolan, a partner in the Tax Controversy and Risk Management Service group of Ernst & Young

Noon-1:15 p.m.   **Lunch**  
*Augusta* New faculty will be introduced by Teresa Stephenson (University of Wyoming), Chair of the New Faculty Concerns Committee

### Concurrent Sessions

1:30 – 3:30 p.m. **Legal Research**  
*Continental AB* *Moderator:* Susan Anderson (Appalachian State)

#### **Anatomy of a State/Tribal Tax Dispute: Legal Formalism, Shifting Incidence, Potatoes, and the Idaho Motor Fuel Tax**

*Author:* Mark Cowan (Boise State University)  
*Discussant:* Hughlene Burton (University of North Carolina at Charlotte)

#### **Federal Tax Consequences of Surrogacy**

*Author:* Sonja Pippin, Richard Mason and Tiffany Balemel-Pack (University of Nevada-Reno)  
*Discussant:* Rose Bailey (East Carolina University)

#### **Regulation by Litigating Position? LLC/LLP Material Participation Cases Show Gap in IRS Guidance,**

*Authors:* Lucia Smeal and Tad Ransopher (Georgia State University)

*Discussant:* Sharon Stipe (University of West Alabama)

#### **An Analysis of the IRS's Concerns with Conservation Easement Charitable Deductions,**

*Author:* Kenton D. Swift (University of Montana)  
*Discussant:* Kelley Still (Drury University)

## *Journal of the American Taxation Association Sixteenth Annual Research Conference*

10:00 a.m.-Noon **JATA Conference Part I**  
*Auditorium* *Moderator* Richard Sansing (Dartmouth College)

#### **The Ex Ante and Ex Post Effects of Increased Book-Tax Difference Disclosures on Firm Valuation and Behavior**

*Authors:* Michael P. Donohoe (University of Florida) and Gary A. McGill (University of Florida)  
*Discussant:* George Plesko (University of Connecticut)

#### **Do Debt Constraints Influence Firms' Sensitivity to a Temporary Tax Holiday on Repatriations?**

*Authors:* Susan Albring (Syracuse University), Lillian F. Mills (University of Texas at Austin), and Kaye J. Newberry (University of Houston)  
*Discussant:* Jennifer Blouin (University of Pennsylvania)

Noon-1:15 p.m.   **Lunch**  
*Augusta* New faculty will be introduced by Teresa Stephenson (University of Wyoming), Chair of the New Faculty Concerns Committee.

1:30 – 3:30 p.m. **JATA Conference Part II**  
*Auditorium* *Moderator:* Richard Sansing (Dartmouth College)

#### **The Impact of the Timing and Direction of Tax Changes On Investment in Risky Assets**

*Authors:* Diana Falsetta (University of Miami), Timothy J. Rupert (Northeastern University) and Arnold Wright (Northeastern University)  
*Discussant:* Andrew Cuccia (University of Oklahoma)

#### **The Importance of Tax Aggressiveness to Corporate Borrowing Costs**

*Authors:* Petro Lisowsky (University of Illinois), Devan Mescall (University of Hawaii), Garth Novack (University of Washington - Tacoma) and Jeffrey Pittman (Memorial University of Newfoundland)  
*Discussant:* Ryan Wilson (University of Iowa)

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**Friday, February 19, 2010**

3:30 – 4:00 p.m. **Refreshment Break**  
Continental Foyer A

4:00 – 5:30 p.m. **Plenary Session: Legislative Update: A Stimulating Discussion on Current Tax Legislation**  
Auditorium  
Moderator: John Barrick (Brigham Young University)

Panelists Tom Neubig (Ernst and Young), Lindy Paull (Pricewaterhouse-Coopers), Gillian Spooner (KPMG) and Clint Stretch (Deloitte) will provide a legislative update and share their thoughts about what is happening in D. C. from a tax legislation standpoint.

5:30 - 6:45 p.m. **Committee Meetings**

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

**Saturday, February 20, 2010**

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

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

7:30 a.m.-  
5:00 p.m. **Publisher Exhibits**  
Continental Foyer A

**Concurrent Sessions**

8:30-10:00 a.m. **(1) Innovative Teaching in Tax**  
Continental B Moderator: Bill Moser (University of Missouri)

In a series of small group discussions, Ken Anderson (University of Tennessee), Raquel Alexander (University of Kansas), Allen Ford (University of Kansas), Deborah Ivey (Thomas Moore College), LeAnn Luna (University of Tennessee), & Brian Spilker (BYU) will present a variety of original tax based class assignments, simulations & exercises that they have used successfully in the classroom.

**Saturday, February 20, 2010**

8:30-10:00 a.m. **(2) Thoughts from Successful Academics on Research During their Career**  
Auditorium  
Moderator: Sonja Rego (University of Iowa)

Dave Guenther (University of Oregon), Ben Ayers (University of Georgia), Anne Magro (George Mason) and Tony Curatola (Drexel University) will discuss strategies that they have found useful during their careers.

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

10:30 a.m.-Noon **(1) Three Papers from Early-Career Tax Economists**  
Auditorium  
Moderator: Lil Mills (University of Texas at Austin)  
Discussant: John Robinson (University of Texas at Austin)

**Investment, Accounting and the Salience of the Corporate Income Tax**  
Author: Jesse Edgerton (Federal Reserve Board)  
**The Heterogeneous Geographic and Socioeconomic Incidence of Cigarette and Beer Taxes: Evidence from Nielsen HomeScan Data**

Authors: Matthew Harding (Stanford University), Ephraim Leibtag (US Dept of Agriculture) and Michael Lovenheim (Cornell University)

**Variable Itemization Costs: Evidence from Charitable Giving**

Authors: M. Marit Rehavi (University of Michigan) and F. Borgonovi (London School of Economics)

10:30 a.m.-Noon **(2) Technology to Enhance Teaching: A Hands-On Session**

Continental B Moderator: Susan Journey (University of Alabama)

Panelists: Sandy Callaghan (Texas Christian University), Zite Hutton (Western Washington University), Raquel Meyer Alexander (University of Kansas), Andrea Drake (Louisiana Tech University), Amy Dunbar (University of Connecticut), Steve Gill (San Diego State), Charlene Henderson (University of Arkansas), Dean Karampelas (McGraw-Hill/Irwin) Mindy Malbasa (Grant Thornton, LLP), Bobbie Martindale (Dallas Baptist University), Rick Newmark (University of Northern Colorado), and Sonja Pippin (University of Nevada Reno).

Saturday, February 20, 2010

Noon-1:30 p.m. **Luncheon**  
Continental C *Speaker:* Mr. Neil Trautenberg

Mr. Trautenberg is the President of the Tax Executives Institute. Mr. Trautenberg will speak on the evolving role of corporate tax, the IRS, and Boards of Directors. Mr. Trautenberg will also discuss the scholarship programs sponsored by TEI.

Concurrent Sessions

1:30-3:00 p.m. **(1) Research-in-Process**  
Auditorium *Moderator:* Jeri Seidman, University of Texas at Austin

**Financial Accounting Measures of Tax Reporting Aggressiveness**

*Authors:* Anja De Waegenaere (Tilburg University), Richard Sansing (Dartmouth University) and Jacco L. Wielhouwer (VU University),  
*Discussant:* Scott Dyreng (Duke)

**Domestic Income Shifting by Chinese Listed Firms**

*Authors:* Terry Shevlin (University of Washington), Tanya Tang (University of British Columbia) and Ryan Wilson (University of Iowa)  
*Discussant:* Leslie Robinson (Dartmouth)

**The Role of Tax Aggressiveness in the Incidence of Accounting Fraud**

*Authors:* Clive Lennox (Nanyang Technological University), Petro Lisowsky (University of Illinois) and Jeffrey Pittman (Memorial University of Newfoundland)  
*Discussant:* Steve Gill (San Diego State)

1:30-3:00 p.m. **(2) Integrating FAS109 into your Tax Classes**  
Continental A *Moderator:* Steve Gill (San Diego State)

Shelley Rhoades-Catanach, (Villanova University), John Robinson (University of Texas at Austin), Ed Outslay (Michigan State University) and Mark Sellner (University of Minnesota) will share their experiences from integrating accounting for income taxes into their courses.

3:00-3:30 p.m. **Refreshment Break**  
Continental Foyer

Saturday, February 20, 2010

Concurrent Sessions (cont'd)

3:30-5:00 p.m. **(1) Research by New Faculty and Ph.D. Students**  
Auditorium *Moderator:* Ryan Wilson (University of Iowa)

**Book-tax Differences and Earnings Growth**

*Author:* Mark Jackson (University of Oregon)  
*Discussant:* Dave Weber (University of Connecticut)

**Labor Unions and Tax Aggressiveness**

*Authors:* James A. Chyz (University of Arizona), Winnie Siu Ching Leung (Chinese University of Hong Kong), Oliver Zhen Li (University of Arizona) and Oliver Meng Rui (Chinese University of Hong Kong)  
*Discussant:* TJ Atwood (Florida State)

**IRS Tax Enforcement, Tax Avoidance and Corporate Governance**

*Author:* Jeff Hoopes (University of Michigan)  
*Discussant:* Ed Outslay (Michigan State University)

3:30-5:00 p.m. **(2) Starting and Ending Your Tax Class with a Bang!**  
Continental A **(including advice from the 2009 ATA/Deloitte Teaching Award Innovation Award Winner)**

*Moderator:* Tim Rupert (Northeastern University)

The session will begin with rotating round table discussions from Shelley Rhoades-Catanach (Villanova University), Anne Magro (George Mason University), Tracy Manly (University of Tulsa), and Tracy Noga (Bentley University) as they share tips, techniques, and exercises that they use to ensure that their tax classes get off to a great start. Following these round table discussions, Zite Hutton (Western Washington University), winner of the 2009 ATA/Deloitte Teaching Innovation Award, will present her winning submission "Tax Court in the Classroom." She will share her design and implementation for a Mock Tax Court that she uses near the end of a variety of tax classes to ensure that her class ends on a positive note.

**END OF PROGRAM**

## PLEASE WELCOME THE FOLLOWING PH. D. STUDENTS

### Continuing Professional Education

We plan to comply with requirements necessary for you to receive CPE for attending the sessions at this meeting. Please be sure to sign in and out at every session for which you plan to claim CPE.

The American Accounting Association is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be addressed to the National Registry of CPE Sponsors, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219-2417. Web site: [www.nasba.org](http://www.nasba.org).

For more information regarding administrative policies such as complaint and refund, please contact the American Accounting Association at 941-921-7747.

### What to See and Do in Denver

Denver, the mile high city, has a number of diverse activities for you to enjoy. There are hundreds of museums and galleries that make Denver the “Arts Capital of the West”. Museums include the Art Museum, the Denver Museum of Nature and Science, the Botanic Garden and the Denver Zoo. Denver receives more than 300 days of sunshine a year -- more annual hours of sun than San Diego or Miami Beach so there is a good chance there will be a sunny day to enjoy a stroll around the city. There are a number of nice restaurants and shops to enjoy. In addition, Denver brews more beer than any other American city and is often referred to as the “Napa Valley for Beer.” The hotel is located in downtown Denver and is within walking distance to the 16th Street Pedestrian Mall, which offers many shops, restaurants, and nightly entertainment.

For more information about Denver go to <http://www.denver.org/index.asp>.

Tim Bell	University of Connecticut
Rachel Birkey	University of Illinois
Bradley Blaylock	University of Washington
Jason Chen	University of Central Florida
Claudia Dahle	University of Paderborn
Steve Davenport	University of Alabama
Ann Davis	University of Tennessee
Michael Donohoe	University of Florida
Katharine Drake	Arizona State University
Alex Edwards	University of Washington
Dawn Fischer	Texas Tech University
Susan Gyeszly	Arizona State University
Amy Hageman	University of Central Florida
Danielle Higgins	University of Connecticut
Jeffrey Hoopes	University of Michigan
Justin Hopkins	University of North Carolina
Kerry Inger	Virginia Tech
Peggy Jiminez	University of North Texas
Cory Val Johnson	University of Georgia
Tom Kubick	University of Nebraska
Daniel Lynch	Michigan State University
Sarah Lyon	UC Irvine
Michael Mayberry	Texas A & M University
Rebekah McCarty	University of Tennessee
Janet McDonald	Texas A & M University
Wayne Nesbitt	University of Georgia
April Poe	University of Texas-San Antonio
Jason Stanfield	Purdue University
Erin Marie Towery	University of Texas-Austin
Dana Marie Wallace	Florida State University
Amber Whisenhunt	University of Oklahoma
Scott White	University of Tennessee
Amy Yuko	University of Pittsburgh

## PLEASE WELCOME THE FOLLOWING NEW FACULTY

Roy Clemons	Florida Atlantic University – Boca
Mark Jackson	University of Nevada-Reno
Casey Schwab	University of Georgia
Joel Tuoriniemi	Michigan Tech University

## PLEASE WELCOME THE FOLLOWING WHO ARE ATTENDING THEIR FIRST ATA MID-YEAR MEETING

J.K. Aier	George Mason University
Amy An	University of Iowa
Kiho Choi	University of Seoul
Darius Fatemi	University of Denver
Dan Hoops	Walsh College
Deborah Ivey	Thomas More College
Rich Leaman	University of Denver
Mindy Malbasa	Grant Thornton LLP
John Rossi	Moravian College
Lucia Smeal	Georgia State University
Caren Sureth	University of Paderborn

## THANK YOU TO OUR EXHIBITORS

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Loyola Law School Los Angeles, Tax LLM Program  
McGraw-Hill/Irwin  
Pearson  
South-Western Cengage Learning

## Call for Papers 2011 JATA Conference

The 17th *Journal of the American Taxation Association* Conference will be held in conjunction with the ATA's Midyear Meeting in Washington, D.C., on March 4-5, 2011. Original papers addressing interesting and relevant tax issues will be considered for the conference. Papers submitted to the conference will not automatically be considered for publication in *JATA*. You are free to submit the paper to any journal. A paper under review (or being revised for resubmission) at another journal as of the conference submission deadline may not be submitted.

All research methods (including, but not limited to, archival, analytical, behavioral, experimental, and field studies) will be considered. Contingent on suitable revisions in accordance with *JATA*'s normal review procedures, papers submitted to *JATA* and accepted for the conference will be published in a regular issue of the journal, along with discussants' comments. Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA web site. Papers submitted to *JATA* but not accepted for the conference will be treated as regular submissions to *JATA*. Authors will be notified of the conference selection decision by December 3, 2010.

Manuscripts must be submitted through the Manuscript Submission and Peer Review System for *JATA*, located at <http://jata.peerxpress.org>. The site contains detailed instructions regarding the preparation of files for submission. To ensure anonymous review, please note that the article title page (with author names) must be in a separate file from the manuscript text. All manuscripts must comply with the **JATA editorial policies and style guidelines**. Please indicate that the paper is being submitted for the Conference and whether you are also submitting the paper for publication in *JATA* by checking the appropriate box on the submission website.

**To be considered, papers must be received no later than October 1, 2010.** Contact Professor Sansing by email at [jata@tuck.dartmouth.edu](mailto:jata@tuck.dartmouth.edu) or phone (603.646.0392) if file compatibility or electronic submission presents a problem. The submission fee of \$75 in U.S. funds should be paid by credit card following instructions provided on the AAA web site (<http://aaahq.org/pubs/author.htm>). The submission fee is only required if the paper is to be considered for publication in *JATA*. Questions about the submission process may be emailed to Richard Sansing at [jata@tuck.dartmouth.edu](mailto:jata@tuck.dartmouth.edu)

## 2010 ATA Mid-Year Meeting Program Committee

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Next Year's Meeting is the

## 2011 American Taxation Association (ATA) Mid-Year Meeting & JATA Conference

Capital Hilton  
1001 16<sup>th</sup> Street, NW  
Washington, District of Columbia, 20036

March 4 & 5, 2011



Please forward your 2011 meeting ideas/recommendations to:

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