

## Operations Manual: Awards

The American Taxation Association (ATA) presents several annual awards. As of 2019, these awards are presented at the ATA Luncheon at the American Accounting Association August annual meeting. The awards, criteria, and any nomination process are described herein.

### Ray M. Sommerfeld Outstanding Tax Educator

The American Taxation Association (ATA), in cooperation with the Ernst & Young Foundation, presents the Outstanding Tax Educator Award. The Award's purpose is to recognize, honor and reward outstanding contributions by a faculty member teaching taxation at a recognized academic institution. The award is named after Professor Ray M. Sommerfeld, the first recipient of the award, who earned a reputation as a pioneer of tax education and provided a lifetime of service to students, colleagues, and the profession of taxation. The award recipient receives a sculpture from Ernst and Young.

#### *Criteria for Selecting Recipient:*

The selection criteria are intentionally broad to allow the Awards Committee to consider the relevant contributions by the nominees in determining a worthy recipient. The types of contributions considered as worthy of the award include, but are not limited to:

- Curriculum or program development (including related research and/or superior teaching)
- Participation in student activities
- Service to an academic institution
- Participation in professional activities, and
- Activities furthering taxation as an academic field of study and research

Eligible individuals should be currently active in their profession. However, in rare instances an individual who has retired from active service as an academician may be considered for the award. In the absence of qualified nominees for the award, the Awards Committee may choose not to present the award during a particular year.

#### *Nomination procedure:*

There is no standard nomination package. Nominators should state why the candidate should receive the award and submit appropriate documentation supporting the nomination, such as complete resumes and letters of recommendations from students, colleagues, and/or practitioners. The nomination package will be submitted to the Awards Committee Chair.

### ATA/Deloitte Teaching Innovation Award

The American Taxation Association (ATA) in cooperation with Deloitte presents an annual Teaching Innovation Award. The award recipient receives a plaque and \$5,000. Submissions will be accepted for innovations in tax courses. The course may be an elective or required course and

should be offered in an undergraduate or graduate business curriculum. The primary objective of the award is to encourage creativity and experimentation with new and unusual ideas.

Submissions could include, but are not limited to, the following:

- A new framework or paradigm on which the organization of a course is based
- The novel use of a learning technique or methodology
- The use of original cases or other course materials designed by the instructor
- An experiment in group learning or problem-solving
- Integration of nontechnical issues (ethics, communication skills, etc.) into the tax curriculum

Submissions should comply with the following:

- At least one author must be a member of the ATA.
- Award winners must agree to make a presentation about their project at an ATA meeting.
- Teaching notes should be included with cases and problem-type projects submitted.
- A project, but not one that was previously selected as a winner, may be submitted in more than one year.
- The award winner(s) must agree to the dissemination of their award-winning project to the ATA membership, and the material must be made available to faculty and students at no charge for one year subsequent to the receipt of the award.
- The project should be submitted with the goal of facilitating a blind review if possible. Ideally, the chairperson of the selection committee will be the only person who knows the identity of the author and/or authors.

Submissions are made to the Teaching Innovation Award Committee Chair.

#### ATA Outstanding Service Award

The American Taxation Association (ATA) presents the ATA's Outstanding Service Award to an ATA member who has provided outstanding service to the ATA for an extended period of time. To be eligible, one must have been an ATA member for at least 10 years when nominated. The person must have a record of distinguished service as an ATA committee member and served as a chair of at least one ATA committee. The nominee typically will have served as an officer or trustee, but such service is not required to be a recipient of this award.

The following information will be helpful to the Awards Committee when evaluating a nominee:

- Evaluations of the nominee's committee service by chairpersons of committees on which the nominee has served. The evaluations may be solicited if necessary.
- Evaluations provided by ATA members who have served on at least one ATA committee chaired by the nominee. The evaluations may be solicited if necessary.

- Other information that the nominator feels will help in evaluating the nominee's ATA service such as a resume or vita.

The Committee will secure the nominee's ATA service record.

*Nomination procedure:*

Nominations must be made by an ATA member. There is no standard nomination form. The written nomination should include a statement of support and any relevant documentation as to why the nominee deserves the award. Nominations are submitted to the Awards Committee Chair.

ATA/PricewaterhouseCoopers Outstanding Dissertation Award

The American Taxation Association (ATA) in cooperation with PricewaterhouseCoopers presents an annual award for the Outstanding Tax Dissertation. The award recipient receives a plaque and \$5,000.

To be eligible, candidates must meet the following requirements:

- Qualified candidates must submit a “working paper” from their dissertation that does not exceed 40 pages (including ALL tables, graphs, charts, appendices, and bibliography).
- Qualified candidates must complete their dissertation during the 2018 calendar year.
- Qualified candidates must be ATA members.
- The chairperson of the candidate's dissertation committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.

Submissions are accepted by the Doctoral Dissertation Award Chair.

ATA Tax Manuscript Award

The American Taxation Association (ATA) presents an annual award for a significant contribution to the tax literature. The award, a plaque, is given for research published during the three calendar years prior to the announcement year. All areas of tax research and all topics and methodologies are eligible for consideration. In addition, the published article, chapter, or book must meet the selection criteria.

*Selection criteria:*

- Tax issues should be of major, rather than incidental, importance to the manuscript. The tax issues can be based on policy or planning factors or can be analytical or descriptive in nature, but tax issues should constitute the major focus of the research.

- The article, chapter, or book as a whole should make a significant contribution to the discipline in topic or methodology (or both). The overall validity and usefulness of the results will be considered.
- At least one author must be a current ATA member.
- All manuscripts published during the three calendar years prior to the announcement year are eligible for the award, with these exceptions:
  - The manuscript cannot be research that formed the basis for a dissertation receiving the ATA Dissertation Award. (A manuscript that is an extension of the original dissertation research and, as such, is an independent manuscript is eligible for the award.)
  - The manuscript cannot have previously won the ATA Tax Manuscript Award.
  - The manuscript cannot be authored or co-authored by a current member of the Manuscript Award Committee. While a manuscript authored or co-authored by a current committee member is eligible for nomination, the member must resign from the committee to have the paper considered for the award.

#### JATA Outstanding Paper Award

The American Taxation Association (ATA) presents an annual award for the outstanding paper published in JATA in the year preceding the announcement year. The award is a plaque and \$1,000. The JATA Senior Editor, in consultation with JATA editors and/or editorial board members, makes the selection.

#### JLTR Outstanding Paper Award

The American Taxation Association (ATA) presents an annual award for the outstanding paper published in JLTR in the year preceding the announcement year. The award is a plaque and \$1,000. The JLTR editor, in consultation with prior editors and/or editorial board members, makes the selection.

#### JATA Conference Best Discussant Award

The American Taxation Association (ATA) presents an annual award for the best discussant at the most recent JATA Conference. The award is a plaque and \$500. The JATA Senior Editor, in consultation with JATA editors and/or editorial board members, makes the selection.