



# American Taxation Association

Volume 50, No. 3 Fall 2004

Nancy B. Nichols, Editor

## PRESIDENT'S LETTER



**Fran L. Ayers  
ATA President**

In thinking about what I might share with you in my first letter as ATA President, I found myself thinking about why the ATA is such a vital organization. 2004 is the 30th anniversary of the ATA. Since its formation in 1974 the ATA has evolved and grown as the needs of our members have changed. In discussions with the AAA staff the ATA is often used as a model of a successful section. The interests of the ATA members include faculty and professionals from a wide range of backgrounds and institutions. I think that one thing that has helped us to make the ATA so successful is that the needs of the members are always at the forefront of decisions about what the ATA will do and the directions that it takes. Tom Omer, our President-Elect, is chairing the Long-Range Planning Task Force for the ATA this year. His committee is considering ways to maintain and enrich the vitality of the ATA as we moved toward our 40th anniversary.

I first joined the ATA after receiving my doctorate at the University of Iowa in 1982. I was somewhat of a maverick at Iowa at the time because there was not a single tenure-track faculty member in tax on the accounting faculty. I was interested in how taxes and changes in tax policy impacted capital markets. As I searched for a specific area to study I found that at that time this was an almost unexplored area, at least for accounting and tax researchers. There was a body of work in economics, but even that was somewhat limited. Notwithstanding, I was fortunate to find wonderful faculty who were willing to work with me as I developed my dissertation. Dan Collins (Chair), Bill Kinney, Mike Rozeff, Tom Pogue, and Jerry

Salamon provided endless hours of advice and council.

Upon graduation I searched for an institution that had a strong tax program along with support for capital markets research. The University of Oklahoma quickly moved to the forefront of my first choice because of its strong tax group, and a commitment to develop in the capital markets area. In some ways my experience at Oklahoma has been like my experience with the ATA. Without changing jobs I have had the opportunity to serve in many different roles. At OU I have served as doctoral program coordinator, served on and chaired various committees in the college and university, and currently serve as Director of the School of Accounting. Within the ATA I have had the opportunity to serve on or chair numerous committees, including the Annual Meeting Committee, the Midyear Meeting Committee, the Publications Committee, the Research Resources and Methodologies Committee, on the Editorial Board

of *JATA*, as an ATA Trustee and as Editor of *JATA*, to name a few. Each experience has provided me an opportunity to grow personally and professionally.

The maturation of tax as an academic discipline has posed both opportunities and challenges for the ATA. A major opportunity is that we now have a second journal devoted to tax research, *The ATA Journal of Legal Tax Research (JLTR)*. *JATA* was first published 26 years ago. A look at the early issues of *JATA* shows that is it much different today than it was in 1978. Today tax researchers are publishing not only in specialized tax journals, but in the top general interest journals in accounting, economics, finance, and psychology. The growth in respect for tax research by other academic areas has posed some challenges for *JATA*, as it now must compete with other top journals for submissions. I want to thank everyone who submits their work to *JATA* for supporting the journal. John Robinson (Editor) and Bryan Cloyd (Editor-Elect) as well as the publications committee under the leadership of Tim Rupert are working hard to continue to build on and improve *JATA*'s visibility outside the academic tax area. This year for the first time the *JATA* conference will be providing recognition to the best paper submitted to the conference. More details will be forthcoming later.

*JLTR* emerged because of a need for a high-quality academic outlet for legal tax research. We hope that in 26 years, scholars will turn to *JLTR* as the journal of choice for high-quality legal tax analysis. For this to occur, the journal must be read and used, beginning with you. Gene Seago, the Editor, and I encourage

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## **President's Letter**

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you to go to the website and read and use the articles appearing in *JLTR* and to inform others about the availability of *JLTR* as a publication outlet. We are working with the AAA staff to try to provide an opportunity for complimentary access for a period of time to potential subscribers in order to increase the subscriber base. It is worthy of comment that *JLTR* has already had an impact on legal practice. The paper, "Contingent Legal Fees on Settlements and Awards and the Calculation of Gross Income by Individuals for United States Federal Income Tax Purposes," (Vol. 2, p.1) by Michael P. Coyne, Richard Mason, and John R. Mills was cited by taxpayers' counsel in *Commissioner v. John W. Banks II*, which is currently before the court (see *TAX NOTES* August 20, 2004). ATA members as well as the authors should be proud of this recognition.

I am looking forward to working with you this year. Hughlene Burton has planned a fantastic midyear meeting program in Washington, D.C. Don't forget to mark your calendars for March 4-5, 2005. Ernst & Young are continuing to provide support to help doctoral students to attend the meeting. Also Lil Mills and her committee are working to put together the first doctoral consortium in tax, generously funded by KPMG. The consortium will be held just prior to the midyear meeting.

## **Forum ANNOUNCEMENT**

The *Journal of the American Taxation Association* invites proposals for a research forum, "Tax Planning in a Post-Enron World." The goal of the forum is to stimulate collaborative research among academics who are at different career stages but share a common interest in taxation and tax policy. Submissions can propose to utilize theoretical, empirical, or clinical methodologies to address topics consistent with the forum. Relevant topics include but are not limited to:

- Tax shelters and corporate reporting
- Tax planning and Sarbanes-Oxley
- Management incentives and corporate tax planning
- Tax consulting and public accounting firms
- Internal control over the tax planning function

### **Details**

Proposals should clearly identify a research question consistent with the forum topic and outline a viable method for addressing that question. Proposals need not be longer than five pages. Submissions will be reviewed by the editorial board on a first-come basis until August 1, 2005. It is anticipated that authors of accepted proposals will develop complete working papers within one year of the date their proposal is accepted. Completed papers will be subject to expedited review for publication as main articles in *JATA*. Proposals can be submitted to:

Professor John Robinson, Editor  
*The Journal of the American Taxation Association*  
The University of Texas at Austin  
McCombs School of Business, Department of Accounting  
1 University Station B6400  
Austin, TX 78712-0211

## **NEWSLETTER DEADLINE – SPRING 2005 ISSUE**

Faculty announcements submitted to the ATA Newsletter are published in the Fall, Spring, and Summer issues. The announcements are selected on a FIFO and space-available basis.

The deadline for submitting information for the Spring 2005 edition of the ATA Newsletter is December 17, 2004. Please send your announcement and submissions as an email attachment to Nancy Nichols, nicholnb@jmu.edu. Alternatively, you can mail both a hard copy and a digital file (on a disk) of your announcement to Nancy at:

James Madison University  
MSC 0203  
Harrisonburg, VA 22807  
Phone (540) 568-8778  
Fax (540) 568-3017

# **Minutes of the Annual ATA Business Meeting**

## **AUGUST 9, 2004 — ORLANDO, FLORIDA**

Dave Stewart called the meeting to order at 10:35 a.m. and welcomed the membership. Dave thanked Kaye Newberry and her committee as listed on the back of the blue book for all their hard work on the Annual Meeting program for the ATA.

Tim Rupert presented the minutes of the ATA business meeting held in August 2003. Shirley Dennis-Escoffier motioned to approve the minutes and Jerry Stern seconded the motion. The minutes were approved.

Gary McGill reviewed the Treasurer's report for 2003-2004. Gary explained that the budget contained two big-ticket items: *JATA* and the midyear meeting. He noted that membership is down slightly but that the association is hoping to increase membership over the coming year. He also noted that the cash balance at the end of the year is up slightly from the previous year.

Fran Ayres presented the 2004-2005 budget. Fran noted that costs for the midyear meeting are expected to be a little higher than in previous years, but the proposed budget still results in an increase in the ending cash position. Fran also noted that the new ATA doctoral consortium will receive funding from KPMG and the association also received a commitment from E&Y to help defray travel costs for doctoral students who wish to attend the midyear meeting. Fran thanked both firms for their commitment to the association.

John Robinson presented the *JATA* editor's report. He noted that submissions for the previous year were down, so the editorial board is considering new programs that will increase submissions. John also encouraged those who receive a "revise and re-submit" decision to contact him if they have any questions about the reviews that they have received. John also noted that submissions to the *JATA* conference were down and the editorial board is also looking for ways to increase submissions, including the possibility of initiating a Best Paper Award. John also noted that the turnaround time for reviews is averaging 55 days. John thanked the editorial board for their constructive reviews. Finally, he also thanked David Hulse for his service as book editor for the past three years and welcomed his replacement, Carol Fischer, as the new book editor. If members have items for her, they should send her an email.

Gene Seago provided the editor's report for *JLTR*. This year, ten papers were submitted, as compared with thirteen that were submitted in the previous year. However, Gene noted that the submissions for the current year were more closely aligned with the objectives of the journal. He noted that acceptance rates increased from 30 to 50 percent. He encouraged the members to submit more papers and to use the journal. To help make the journal easier to use, efforts are being made to improve the website. Dave Stewart noted that all ATA members have free access to the journal and he encouraged all members to take advantage of this availability. He also noted that the trustees are working with the AAA to improve announcements and the format of the journal.

Kim Key presented the report for the Annual Meeting Program committee. The committee received 32 papers,

with 25 papers being accepted for concurrent sessions or forum presentation. Kim encouraged members to submit to next year's meeting because the number of sessions allocated to the ATA is determined by the number of submissions.

Debra Salvador reported that the ATA/Deloitte & Touche Teaching Innovation Award Committee received 7 submissions. One submission was disqualified because the authors were not members of the ATA. The award winners will be announced at the luncheon. The winners will present their teaching innovation at a session during the midyear meeting in Washington, D.C.

Sandra Callaghan announced that the ATA/PwC Doctoral Dissertation Award Committee received four submissions, and the winner will be announced at the Annual Meeting luncheon.

Sanjay Gupta thanked and acknowledged the members of the ATA Manuscript Award Committee. The committee identified all manuscripts published during the award period and the winners will be announced at the luncheon.

Carolyn Strobel presented the report for the Awards Committee. She thanked her committee and noted that they met twice. The committee will be presenting the Sommerfeld and Service awards at the luncheon.

Jon Masselli reported for the Concerns of New Tax Faculty Committee. The committee hosted a breakfast for new faculty at the midyear meeting, which included a discussion about career development by Marty Wartick and Ed Maydew. Each new faculty member was also introduced at the luncheon during the midyear meeting. Finally, the committee started a comprehensive list of new faculty and hopes to start a mentoring session.

Silvia Madeo reported that the Long-Range Planning Task Force focused on the mis-match between the supply and demand for tax doctoral students. The task force has been frustrated by its attempt to get hard data on the issue. The AICPA and AAA have also identified the supply of new accounting doctorates as an issue for the accounting field. Silvia is on a committee formed by these groups to gather more information and they have included a question on their survey that asks for teaching interest, so more data can be gathered. The task force also worked with E&Y to help doctoral students attend the midyear meeting.

Mark Higgins presented the report for the Midyear Meeting Program Committee. He indicated that over 200 people attended the meeting in Denver. The full report for the meeting is available on the website. Mark also thanked his committee for all of their hard work, especially Shelley Rhoades-Catanach for finding the luncheon speaker and Shirley Dennis-Escoffier and Marty Escoffier for their help with the meeting logistics. Dave Stewart thanked Mark on behalf of the members for all of his hard work to make the meeting a success.

Shirley Dennis-Escoffier reported on behalf of the Midyear Logistical Issues Task Force. Shirley noted that

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## **Minutes of Annual ATA Business Meeting** (*continued from page 3*)

the ATA is the only AAA section that handles all of its own meeting planning. This allows the ATA to structure a meeting that is custom-designed for its members at a reasonable cost. She also noted that the midyear planning committee not only deals with the program, but also deals with the logistical issues involved with the midyear meeting. She encouraged members who might be interested in helping with logistical tasks to join the committee for next year.

Beth Kern represented the Midyear Meeting Site Selection Committee and announced that San Antonio was chosen as the tentative site for the 2007 Midyear Meeting with New Orleans serving as the back up location.

Shelley Rhoades-Catanach announced that the 2006 midyear meeting will take place in San Diego from February 24-26. She asked any members interested in volunteering to help with planning the meeting to contact her.

Shelley Rhoades-Catanach also presented the report of the Publications Committee. The primary task of the committee was to solicit nominations for and select a new editor for *JATA*. The committee forwarded the nomination of Bryan Cloyd to the trustees.

Sharon Cox presented the report for the Regional Programs Committee. She noted that submissions to the various regions were largely in line with the previous year, but that this level of submissions was still lower than the committee would like. She encouraged new faculty to submit papers to the regional meetings. She also noted that the committee had a volunteer from the U.K. for the coming year, so they may look to facilitate representation for international meetings as well.

Lil Mills reported that the Research Resources Committee organized a session for the midyear meeting titled "How Can Academic Research Yield Timely Tax Policy Recommendations?" The committee also concentrated on planning the upcoming doctoral consortium. Finally, the committee recruited doctoral students to help write summaries of recently published articles for the newsletter.

Cherie O'Neil presented the report for the Tax Policy Research Oversight Committee. She indicated the goal of the committee was to review submissions from the technical subcommittees. The committee approved one report from the Corporations Subcommittee on the Schedule M-3. Cherie encouraged other subcommittees to consider submissions for the coming year. However, she warned the subcommittees to be sure to allow enough time for the review process by the Oversight Committee and the trustees.

Cherie also provided the report for the Accreditation and Curriculum Committee for Janet Meade. The committee addressed concerns about the tax component on the CPA exam and providing access to the tax research database used on the exam. The committee is investigating the possibility of making some best practice research problems that illustrate how to use the database available on the ATA website. The committee also

discussed concerns about the new AACSB accounting accreditation standards and the syllabi exchange.

Caroline Craig presented the report for the Teaching Resources Committee. The committee planned a session for the upcoming 2005 Midyear Meeting to help members incorporate research in the first tax class and to help prepare students for the research requirements on the CPA exam. The committee also contributed a column to the newsletter that explored why lecturing still works. The committee continued its efforts to develop a case exchange on the ATA website and thanked Zite Hutton for her help with this charge. The chairs of the committee plan to release a call for cases to ATA members in the near future.

Tom Omer presented the report for the Technology Committee. He thanked Lil Mills for helping the committee gain access to professional software and noted that the review of the software will be appearing in the next issue of *JATA*.

Dave Stewart thanked all committee chairs and committee members again. He noted that much of the work is unseen, but is vital in making us a better organization.

Hughlene Burton invited everyone to attend the 2005 Midyear Meeting in Washington, D.C. She announced that the focus of the meeting will be tax policy. The meeting will take place on March 4 and 5, which she noted was a week later than the usual date for the meeting. She indicated that the preliminary program was available and pointed out some important information in the program. The program includes a registration form. This year, there are late registration and on-site registration fees, so Hughlene encouraged members to get their registration in early. Hughlene also announced that the speakers for the luncheons will be George Yin (Chief of Staff for the Joint Committee on Taxation) and Ronald Pearlman (Georgetown University). She also announced that the program sessions include a number of people from the IRS and Treasury Department. Finally, she noted that the *JATA* conference will be split into morning and afternoon sessions to allow for a panel presentation on the Schedule M-3 in the afternoon.

Lil Mills announced that the ATA would be sponsoring the 2005 doctoral consortium to take place before the midyear meeting. She noted that the funding and program for the inaugural consortium were in place. She thanked Bernie Milano and Gillian Spooner, as our liaisons with KPMG, for their efforts in helping us secure funding from the firm for the cost of the consortium. She also thanked Ellen Glazerman from E&Y for help in securing funds to help defray the cost of travel for the doctoral students. Lil announced that the trustees agreed to fund up to \$250 for travel for doctoral students. Registration information will be available in September or October. The committee will be extending invitations to known doctoral students and department chairs, but Lil also encouraged ATA members to help advertise this event at their institutions.

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## **Minutes of Annual ATA Business Meeting** (*continued from page 4*)

On behalf of the Nominations Committee, Anne Christensen presented the following slate of nominees for the various offices/positions:

President-Elect	Tom Omer
Vice President-Elect	Shelley Rhoades-Catanach
Secretary	Tim Rupert
Trustees	Andy Cuccia
	Tony Curatola
	Lillian Mills
	Nancy Nichols
	Christine Bauman (to replace Tim Rupert)
	Gillian Spooner
Publications Committee	John Everett
	Kaye Newberry
JATA Editor	Bryan Cloyd

Anne asked for additional nominations from the floor. None were made. A motion was made to accept the slate of nominees. The motion was unanimously approved by the membership. Anne thanked the nominees for their willingness to give service to the ATA in the upcoming year.

Dave Stewart reviewed the accomplishments of the previous year and noted that there were two initiatives that may impact the ATA in the future. First, he identified the upcoming doctoral consortium as a significant accomplishment. He thanked Lil and others for bringing this idea to the trustees and implementing it. Second, he thanked the Publications Committee for securing an editor-elect for *JATA* and asked the membership to pledge their support for Bryan in order to bolster the strength of *JATA*. Dave then presented a plaque to Fran Ayres to congratulate her on her upcoming term.

Fran Ayres thanked Dave for all of his hard work during his year as president, and the members applauded his efforts. Fran noted that the doctoral consortium is an exciting new venture for the ATA and she expressed hope that it will attract new people to the meeting and the organization. Fran thanked KPMG and E&Y for their continued support of the ATA's programs.

Fran noted that she joined the ATA almost 25 years ago. She explained that one of the major benefits she has received through her involvement is the opportunity

to interact with members from diverse backgrounds. She noted that traditionally the ATA has been an organization that has served all of these various groups of members well. She hopes to continue to improve on the service that is provided to this diverse population during the coming year. If members have additional ideas on improving the level of service, she would appreciate hearing their suggestions. Fran noted that efforts to attract new faculty have been successful, but plans to continue this effort and hopes that the midyear meeting and consortium will help attract additional members. Fran also indicated that there are exciting opportunities for the policy committees and that an initiative for the coming year is to better publicize the work of these committees and create a broader awareness of their work.

Fran also explained that the ATA faces some challenges in the coming year. The membership has declined, so she has charged the Membership Committee with contacting those who have dropped their membership to figure out why. She has also asked the regional committee chairs to serve on the Membership Committee to promote membership in their regions. Fran has set a goal of increasing membership back to a total of 1,000 members.

While the ATA is strong financially, the AAA is not as strong. Fran explained that the ATA must therefore be prepared to address issues of cost allocation from the AAA. The AAA is currently collecting information about cost allocation, so there is the fear that the ATA and other sections may bear a higher cost for the AAA operations than they have in the past.

Fran applauded the work of the editors for the ATA journals, but noted that the journals also face the challenge of declining submissions. Fran indicated that the ATA must work to increase the visibility and reputation of the journals.

Fran encouraged anyone who has an interest in serving on a committee, but has not yet signed up to contact her. There are still opportunities to join committees. Finally, she thanked the members for the opportunity to serve as president of the ATA.

The meeting was adjourned at 11:30 a.m.

# Minutes of the ATA Board of Trustees Meeting

## AUGUST 8, 2004 — ORLANDO, FLORIDA

Officers and Board of Trustees members present:

Ben Ayers	Mark Higgins
Fran Ayres	Beth Kern
Hughlene Burton	Gary McGill
Anne Christensen	Shelley Rhoades-Catanach
Merle Erickson	Tim Rupert
Ellen Glazerman	Gillian Spooner
Bob Halperin	Dave Stewart
Others present:	
Chris Bauman	Nancy Nichols
Byran Cloyd	Tom Omer
Andy Cuccia	John Robinson
Shirley Dennis-Escouffier	Gene Seago
Lil Mills	Tracey Sutherland

President Dave Stewart welcomed the officers and trustees and called the meeting to order at 12:30 p.m.

Dave presented the minutes from the February 27, 2004 meeting. The minutes were approved as submitted.

Gary McGill presented the Treasurer's report, noting that we are ending the year with more funds than the beginning of the year. He also indicated that the bill for KPMG's \$25,000 contribution to offset the cost of the midyear meeting had just recently been sent, so those funds should be received by the association soon as well. Gary also pointed out that the midyear meeting costs are creeping up, so it raises the issue of whether the midyear meeting registration cost should be raised. Anne Christensen asked about the current level of membership because it looked like the contribution from dues was down. Gary responded there were currently about 812 members, which is a decrease from several years ago. Fran Ayres indicated that she has charged the Membership Committee with following up with members who have let their membership expire over the last several years. Anne also noted that the AAA membership numbers generally drop in the year after the Annual Meeting is in Hawaii, so this may also be affecting the ATA membership numbers.

Fran Ayres presented the 2004–2005 budget for the association. She indicated that there were two issues related to budget items. First, she noted that the mid-year meeting costs are higher. The cost is based on an estimate that 180 people will attend the meeting. Hughlene Burton explained that the food costs are going to be substantially higher in Washington, D.C. Fran noted that the budget included an increase of \$10 in the registration cost to help cover the expected increase in costs for the meeting.

Second, Fran indicated that the costs for journals also presented some issues. Last year, the trustees voted to provide free electronic access to *JLTR* to the membership. This year, the cost to continue to provide the free access would be approximately \$4,000. The budget currently includes this cost under cash expenditures for journals. The trustees discussed the expense. Dave noted that the email responses he received indicated that the trustees strongly supported continuing to provide free access for members. Tracey Sutherland also had communicated with the officers by email and encouraged

the association to continue to support the free access to allow the journal to build an audience (her email noted that new journals generally take 3–5 years to establish a following). She also indicated that the AAA had hired a publication consultant who had some ideas for further promoting *JLTR*. The trustees again voiced their support for providing free access to the journal, but also suggested that the association should pursue the possibility of lowering the payment by only being charged for actual usage. Dave also agreed to contact Tracey to make sure that Gene, John, and Tim are put in contact with the AAA publication consultant. Fran also suggested that it would be helpful if the email that is sent to members to announce new issues of *JLTR* could be made more informative by including the table of contents and perhaps abstracts. Gene will contact Beverly at AAA about the format of the email sent.

In other discussion about the proposed budget, Fran noted that the income from dues was based on the 812 members that we currently have and 72 associate members. Fran also noted that with the addition of the doctoral consortium and the travel funds designated for the doctoral students, the ATA needs to determine the best way to provide appropriate recognition to the firms that provide this support. Ellen, Gillian, and Hughlene volunteered to work on creating a way to appropriately recognize all philanthropy.

Fran also noted that the Long-Range Planning Task Force was typically responsible for allocating the travel funds to the Ph.D. students attending the midyear meeting. The question was raised whether that should continue or if the Doctoral Consortium Committee should be responsible for the allocation of funds. Fran and Lil will talk to decide how this process will be coordinated. The trustees also discussed whether schools should be required to commit some funds. Lil noted that her committee had previously identified 60 tax doctoral students at various stages in their program, and was targeting a group of 30 for attendance at the doctoral consortium. Lil will contact the New Faculty Concerns Committee to determine if they can help her identify additional doctoral students.

John Robinson presented the *JATA* editor's report. John will be turning over the editorship to Bryan Cloyd in June, but will have a transition period in between. John is continuing to work on having *JATA* listed on SSCI. He noted that they only consider adding journals in May of each year and he believes that we will be ready for the next application period. John noted that one factor that is important for SSCI is the reputation of the editorial board, so he has kept that in mind as he extended invitations to members of the current year's editorial board. The editorial board is planning a meeting for the next day to brainstorm ways to increase submission. For the previous year, sixteen new submissions were received. Also, submissions to the *JATA* conference were down. Despite the downward trend, John noted

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## **Minutes of ATA Board of Trustees Meeting** (*continued from page 6*)

that the journal is still publishing high-quality papers, but there are fewer to choose from. Anne asked how this trend compares with other sections of the AAA. John explained that all AAA sections, except one, had experienced a similar decline in submissions. John also indicated that submissions to *National Tax Journal* are down.

John and Bryan also expressed some concern about the effects of publishing the editor's report in the current form in *JATA*. John will work with the Publications Committee to determine what changes in the format of the report might be appropriate and when the report should be presented to the membership (at the Annual Meeting or midyear meeting). John also indicated that he would like to consider requiring authors to submit accepted papers to SSRN.

Gene Seago presented the *JLTR* editor's report. Gene indicated that during the first year, the journal received 13 submissions. For the current year, this number dropped to 10 submissions, but these submissions were more aligned with the mission of the journal. The acceptance rate for the current year was 50 percent, largely due to extensive and careful revisions. Gene noted that he is pleased with the quality of the papers accepted and that a current article deals with a case that is before the Supreme Court and he believes that the article may be cited in the brief to the court.

Gene continued his report by noting that problems still exist with accessing the journal and the online appearance of the journal. Gene also raised the issue of placement of the journal. He believes that to have an impact in the long run, the journal will need to be placed on databases like Lexis or Westlaw. The Publications Committee will continue to explore the possibility of getting the journal on some of these databases. Fran also asked whether the ATA has done any hard-copy mailings to targeted groups outside the ATA that might have some interest in *JLTR* in order to further increase its visibility. This effort might also increase the visibility of the journal if we could have a special introductory guest membership. As a first step, the trustees suggested emailing the membership to advertise the journal. It was suggested that the email be made informative, like those in the SSRN emails.

Tracey Sutherland joined the meeting and the trustees continued their discussion of *JLTR*. Tracey noted that the AAA believed that *JLTR* might develop a broader readership beyond the AAA. One problem with the AAA's current system for electronic journals is that it focuses only on member access by password and is not suited for access by libraries using an IP range. The AAA has hired a publication consultant to find ways to increase library subscriptions. Tracey also indicated that the AAA is working to better market its journals. Fran asked whether it would be possible to provide more information about the contents of *JLTR* when the emails are sent out. Tracey said that it would be possible, and that the ATA should contact Beverly Harrelson from the AAA to work on this.

Gene raised the fundamental question of whether these journals are meant to be a source of income for the AAA. Tracey indicated that the AAA Publications Committee is responsible for this decision. Fran asked whether it would be possible to provide open access to *JLTR* to help it build a readership since the ATA is already paying \$4,000 for the access for its members. The trustees also asked whether it would be possible to track from the website the users of the journal. The trustees also noted that if other potential readers could get access to the journal for free for a year, they might be willing to subscribe later. Gary noted that *National Tax Journal* allows readers to access anything more than year old from the web for free, but users must pay for anything more current. He suggested that this model might also work for *JLTR*. Fran suggested that the trustees would feel better about the access fee the ATA pays if we felt that we are encouraging larger readership for the journal. Tracey will talk to Bob Libby and AAA Publication Committee about this issue. The trustees noted that law professors, law students, regulators, and tax practitioners should be potential markets for this journal, so it would help build readership if there was a way for people to get a free first look.

In concluding the discussion, the trustees agreed to the following action items: Tim and Gene will coordinate with the AAA to decide how we can get more information included in the email announcements for new issues of *JLTR*. They will provide guidance and advice as to what we would like to see in these emails. Tracey will look into the possibility of a pilot program that will allow everyone access for free. Fran asked whether Tracey was supportive of going to this extra effort for the same access price that the ATA is currently paying. Tracey is supportive, but added that she thought we should set a time limit. One year was suggested. Tom also noted that the tracking would help both the ATA and AAA make decisions about access to the journal.

The trustees also discussed a report of hours devoted by AAA staff to the ATA. Tracey wanted to clarify two issues related to the trustees' discussion of this report at their previous meeting. First, the report that was discussed only included data for a three-month period. When data for the year are examined, the hours don't seem nearly as out of line as the trustees may have thought. In addition, this is the first year that the AAA has attempted to gather these data, so the process still needs to be refined. Second, currently, there is no mechanism by which the sections are actually charged for the time devoted by the AAA staff.

However, to make the interaction between the ATA and AAA for meeting planning run more smoothly, Tracey suggested that Shirley, Tracey, and the program chair for the midyear meeting work on the contract at the same time, or at least that Tracey be involved earlier in the process. Shirley asked if the AAA had a model contract,

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## **Minutes of ATA Board of Trustees Meeting** (*continued from page 7*)

but Tracey indicated that it doesn't. Ellen suggested that if the ATA had a "hot button" list from the AAA for contracts, this could help the contract processing as well. Tracey also indicated that the ATA could look at the changes that were made to this year's contract for indications of trouble areas as well.

After a short break, Mark Higgins presented the report for the 2004 Midyear Meeting in Denver. The meeting made money (with the help of the contribution from KPMG) and the residual will go to pay for the publication of the *JATA* supplement. Mark noted that we had 183 paid attendees and 20 students. Mark noted that attendees indicated on the survey that they attended for a variety of reasons, so we are probably doing a good job of meeting the various needs of the membership. Mark suggested that late registrations were an issue, but Hughlene has established a higher penalty for late registration and on-site registration for the next midyear meeting, so this should help minimize these problems.

Mark indicated that the other major issue was registration by the Ph.D. students attending. He suggested that the ATA establish a clear policy well before the meeting registration. The group discussed different options for supporting the registration costs for Ph.D. students. The trustees suggested that the ATA waive the registration fee for Ph.D. students, but they will be charged late fees if they sign up late. Bob Halperin moved that this policy be adopted. The motion was seconded by Mark and passed unanimously. The trustees also discussed the policy for support for travel expenses. Gary McGill moved that the ATA offer reimbursement up to \$250 for the travel of Ph.D. students on a grant basis. Fran seconded the motion and it was unanimously approved.

Hughlene Burton presented her report on the upcoming 2005 Midyear Meeting. She noted that the meeting is a week later than usual. This year it will be March 4-5. Hughlene has already confirmed the two luncheon speakers. The *JATA* conference will be split between Friday morning and Friday afternoon to accommodate a panel on the Schedule M-3 and transparency. Mark suggested including information in the registration materials about BWI airport because some discount airlines fly there. Hughlene will also add information about the free registration for Ph.D. students. The trustees meeting will either be early Friday morning or Thursday night. Fran and Hughlene will further discuss the timing of the meeting and decide.

Shelley Rhoades-Catanach presented her report on the 2006 Midyear Meeting. The location for the meeting is San Diego and it is scheduled for Feb. 24 and 25. We have signed the hotel contract for the Paradise Point Resort and Spa at the price of \$160 per night for single or double occupancy. She also thanked Shirley and Marty for their help with the contract. One problem they encountered this year was that the hotel had another group interested for the same time, so we had a deadline of July 30 for completing the contract. This timing created some problems with the AAA staff because of the Annual Meeting, so for the future, it would help if

the contract could be ready in May. However, the problem with this is that the VP-elect is not nominated until February. Shelley also noted that they did much of the correspondence by email to cut down on mail time. Finally, Shelley asked that anyone with suggestions for committee members for the midyear meeting contact her.

Beth Kern presented information on the site location for the 2007 Midyear Meeting. The committee considered where the ATA held meetings in the recent past as well as locations for the AAA Annual Meeting. The committee recommended San Antonio, with New Orleans as a backup. The trustees unanimously approved this recommendation. Beth suggested that if people wanted to expand the list of possible cities for the future, then additional research would be needed. The trustees decided that the next site selection committee would research some additional cities and give the list to Hughlene to incorporate into the survey of the membership at the midyear meeting.

Lil Mills provided the report on the Annual Meeting for Kaye Newberry. She noted that all of the sessions and the luncheon were ready to go.

Chris Bauman provided an update on the Pro Bono Tax Services Task Force. The task force distributed a survey to the membership and received over 120 responses. The committee is meeting at the Annual Meeting and is planning a session at the midyear meeting. Fran raised the possibility of providing support to the AAA regions to host an ATA session on pro bono tax issues at their regional meetings, with the funding being used to attract speakers. Fran suggested that the regions be required to submit a proposal if they are interested in the funding. Fran moved that the ATA encourage these sessions at the regional meetings by offering funding up to \$500. Ellen seconded the motion, and it was unanimously accepted by the trustees.

Shelley Rhoades-Catanach presented the changes to the Publications Handbook and noted that it hadn't been updated since 1997. Many of the changes proposed by the Publications Committee were made to update for changes in the organization. Shelley also indicated that the ATA editorial changes that were distributed are to be placed at pages 4-21 and 22. The proposed changes, as distributed, were unanimously accepted.

Lil Mills presented her report on the upcoming ATA doctoral consortium. She noted that she had been having problems getting information on the ATA website about registration. Lil will work with Hughlene and the AAA webmaster to get the problems resolved. Dave and Lil will also contact the ATA webmaster to get additional information on the ATA website. Lil asked the trustees to encourage students to attend and have their department chairs advertise it. Fran raised the issue of when the chair for the doctoral consortium committee should be named. She noted that it might make sense to name the chair earlier, as we do for the midyear meeting committee. Tom and Lil will work together to get next year's committee established so that it is ready to begin at the upcoming midyear meeting.

(continued on page 9)

## **Minutes of ATA Board of Trustees Meeting** (continued from page 8)

Beth Kern indicated that the AICPA Tax Executive Committee would like to have an ATA liaison on the committee. The term is for three years. Ideally, the liaison would be a member of the ATA board for the three years as well. Beth said they would prefer an officer or someone in a leadership position, with the term starting in October/November. The trustees discussed the position and expressed interest in pursuing it further. Beth will follow up to get more details about the position.

Gary presented an issue regarding the use of ATA letterhead and the submission of position statements from the ATA. Fran also raised an issue of whether the membership should be sent an email with any position

statement that is submitted from the ATA. Fran will follow up with the current Policy Oversight Committee Chair and the incoming chair to make sure that they understand the policy for developing position statements from the ATA. Shelley asked if the trustees could get a copy of the position statement that was released last year.

Fran raised the issue of the term for the webmaster. The Technology Committee will look into issues related to the webmaster's term and duties. If anyone has thoughts on how the position should be structured, they should contact Fran.

Hughlene made a motion to adjourn and Shelley seconded. The meeting was adjourned at 4:00.

## **2004 ANNUAL MEETING LUNCHEON SPEAKER**

### **Joel Slemrod, University of Michigan**



Joel Slemrod is the Paul W. McCracken Collegiate Professor of Business Economics and Public Policy at the University of Michigan Business School, and Professor of Economics in the Department of Economics. He also serves as Director of the Office of Tax Policy Research, an interdisciplinary research center housed at the Business School. Professor Slemrod received the A.B. degree from Princeton University in 1973 and the Ph.D. in economics from Harvard University in 1980. He joined the economics department at the University of Minnesota in 1979. In 1983-84 he was a National Fellow at the Hoover Institution and in 1984-85 he was the senior staff economist for tax policy at the President's Council of Economic Advisers. He has been at Michigan since 1987.

Professor Slemrod has been a consultant to the U.S. Department of the Treasury, the Canadian Department of Finance, the New Zealand Department of Treasury, the South Africa Ministry of Finance, the World Bank, and the OECD. He was a member of the Congressional Budget Office Panel of Economic Advisers from 1996

to 2004, and has testified before the Congress on domestic and international taxation issues. From 1992 to 1998 Professor Slemrod was editor of the *National Tax Journal*. He is the author of numerous academic articles and is the editor or co-editor of nine books, including, most recently, *The Crisis in Tax Administration*. He is co-author with Jon Bakija of *Taxing Ourselves: A Citizen's Guide to the Debate over Taxes*, whose third edition was published by MIT Press in May 2004.

# ATA COMMITTEE CONTRIBUTIONS

## Research Resources and Methodologies Committee

### PERSPECTIVES ON TAX COMPLIANCE

Diana Falsetta, Research Resources and Methodologies Committee

This column is another in the series sponsored by the Research Resources and Methodologies Committee that summarizes publications found outside tax and accounting journals that are of possible interest to ATA members. In this issue, I review several articles published this year that employ laboratory experiments and surveys to examine tax compliance.

**Alm, J., and M. McKee. 2004. Tax compliance as a coordination game. *Journal of Economic Behavior and Organization* 54 (3): 297–312.**

Using laboratory experiments, Alm and McKee investigate the tax compliance behavior of individuals exposed to an audit system in which returns are selected for audit, based upon the deviation of each individual's tax return from the average tax return of all other taxpayers. This selection scheme is meant to emulate the "discriminant index function" (DIF) used by the Internal Revenue Service (IRS). Because the probability of audit is based upon the taxpayer's reporting behavior relative to all other taxpayers, incentives exist to coordinate reporting behavior such that no taxpayer significantly deviates from the average.

In a coordination game, players will have the highest payoffs if they can coordinate their strategies. With tax compliance, the optimal strategy is to coordinate on reporting the same income. Given that the audit selection is based on the deviation in reporting behavior, neither return is audited.

Varying audit selection rules were employed to investigate reporting behavior. The first rule reflects the DIF approach. Within a cohort of players, the deviation between each player's reported income, and the average reported income for the cohort is calculated. The player's return with the highest deviation, regardless of size, is selected for audit. This audit rule is modified to include a cutoff, or minimum deviation. If no player has a deviation exceeding the cutoff, then no return is selected for audit.

Another audit rule employed is a random selection of one return in the cohort if no one player in the group exceeds the minimum deviation. This conditional random audit rule attempts to model the IRS's use of non-DIF methods to select returns for audit.

Finally, in one of the treatments, players are permitted to discuss their strategies before the experiment began. This "cheap talk" among players seeks to pattern the information available to taxpayers from tax professionals or trade publications.

Results of the various experiments indicate that coordination among taxpayers is difficult, suggesting that the DIF approach results in high levels of

compliance. However, when players are permitted to discuss strategies, coordination among taxpayers is successful, resulting in very low levels of compliance. This effect is mitigated when a conditional random audit selection is introduced.

The authors conclude that the combination of DIF and non-DIF methods employed by the IRS is successful in maximizing its revenues given a fixed audit budget.

**Wenzel, M. 2004. An analysis of norm processes in tax compliance. *Journal of Economic Psychology* 25 (2): 213–228.**

In this study, Wenzel investigates a more refined theoretical analysis of norm processes (personal and social) in order to understand the impact that social norms have on taxpayer compliance. Prior research shows that compliance is influenced by personal norms (i.e., personally held ethics and morality), but is ambiguous with respect to social norms (i.e., ethics and morality attributed to others). Relying on self-categorization theory (SCT), Wenzel suggests that while social norms may not directly impact compliance behavior, they may indirectly impact it by becoming a part of an individual's personal norms.

SCT provides that individuals are more likely to be influenced by those who are members of their relevant "self-category" (i.e., those with which one identifies). The views and behaviors of members of the "self-category" are internalized as one's true personal norms. Wenzel hypothesizes that social norms will influence taxpayers when they are able to identify with the group to which the social norms are attributed. Under these circumstances, the social norms are internalized as the taxpayer's personal norms. However, when taxpayers only weakly identify with their reference group, social norms will have no impact on compliance. For those that conflict with one's personal norms, a negative effect may even occur.

Using survey data obtained from Australian taxpayers, the author finds that taxpayers with strong personal norms of tax honesty and morality reported higher levels of compliance. In addition, for those who strongly identified with Australians (i.e., the reference group), a strong social norm for being honest in tax reporting was internalized, resulting in higher reported levels of compliance. For those who did not identify with Australians, the perceived social norm negatively impacted compliance, causing taxpayers to dissociate themselves from the social norm.

The author concludes that while social norms do not directly impact taxpayer compliance, they can

(continued on page 11)

## ATA Committee Contributions (continued from page 10)

influence reporting behavior indirectly through personal norms. His findings show that taxpayers, who strongly identify with their reference group, will internalize the social norms and values of the reference group as personal norms.

**Murphy, K. 2004. Aggressive tax planning: Differentiating those playing the game from those who don't. *Journal of Economic Psychology* 25 (3): 307-329.**

Using survey data obtained from Australian taxpayers, Murphy attempts to understand how aggressive taxpayers and aggressive practitioners form their partnerships by examining the differences between aggressive and nonaggressive taxpayer attitudes and perceptions of the Australian tax system. The study differentiates taxpayers who prefer and actually use an aggressive tax practitioner with those who do not prefer nor use an aggressive tax practitioner. It is presumed that aggressive taxpayers distance themselves from a tax authority and justify their noncompliance by developing critical attitudes toward the Australian tax system.

Five constructs, previously developed by Braithwaite (2001)<sup>1</sup> based on data collected from a national tax survey, were used to differentiate the two groups of taxpayers. These include their demographic profile (age, education, and family income); their world views (social and personal values, tax morality, and

priorities for tax reform); their motivational postures (commitment, capitulation, resistance, disengagement, and game playing); their evaluation of the tax system (distributive justice, material loss, and legitimacy); and their individual experiences (punishment, shame acknowledgment, and shame displacement). The paper includes detailed descriptions of these constructs.

Murphy finds that aggressive taxpayers are younger, less educated, and earn more than nonaggressive taxpayers. Not surprisingly, they also have a lower level of morality, are opposed to paying tax, and do not find tax evasion wrong, but rather the clever thing to do. With respect to the tax system, they are less committed, resistant, and disengaged. They also prefer to engage in game playing by seeking out gray areas of the law. In addition, they are less likely to agree with decisions of the tax authority and less likely to view the tax authority as a legitimate institution. Finally, if caught and punished, they are less likely to feel ashamed and are more likely to blame the tax authority. These findings are consistent with the existing theories on noncompliant behavior, such as deterrence, reactance, and shame management theories.

Based on a logistic regression analysis, the author concludes that the five constructs identified are able to differentiate between the aggressive and nonaggressive taxpayers. Furthermore, the framework provides tax authorities with useful information for developing strategic policies to reduce aggressive taxpayer behavior.

<sup>1</sup> Braithwaite, V. 2001. The community hopes, fears and actions survey: Goals and measures. Centre for Tax System Integrity Working Paper No. 2. The Australian National University, Canberra.

## 2004 ATA/Pricewaterhousecoopers Outstanding Tax Dissertation Award



Sandy Callaghan, Oliver Zhen Li, Brent Inman

The ATA/PricewaterhouseCoopers Outstanding Tax Dissertation Award was presented to Oliver Zhen Li at the ATA luncheon on Monday, August 9, 2004. Presenting the award was Brent Inman of PwC and Sandy Callaghan, Texas Christian University. Oliver's dissertation, "Investor Tax Heterogeneity and Ex-Dividend Day Trading Volume—The Effect of Dividend Yield and Institutional Ownership" was completed at The University of Arizona. Dan Dhaliwal served as Oliver's dissertation chair.

Oliver's dissertation examines how the presence of institutional investors impacts the volume effect of dividend yield around ex-dividend days. He finds that ex-day excess trading volume increases in dividend yield and that this relation is a concave quadratic function of the level of institutional ownership. Furthermore, the volume effect of dividend yield is consistent with institutional owners being more risk-tolerant than individual investors. Finally, across

tax regimes, Oliver finds some support for the ex-day tax-motivated trading hypotheses. These results support the notion that tax matters in valuation and that taxes impact both stock price and investor trading patterns around ex-dividend days.

Oliver is an assistant professor at the University of Notre Dame. We congratulate Oliver on this award and wish him the very best in his career.

# 2005 AAA ANNUAL MEETING CALL FOR PAPERS

ATA members are encouraged to submit their papers for presentation at the 2005 Annual Meeting to be held in San Francisco, CA, August 7-10. Papers should be submitted electronically through the AAA website and directed to the ATA section. Information regarding the 2005 Annual Meeting and paper submission guidelines will be available on the AAA website (<http://aaahq.org>).

## CALL FOR SUBMISSIONS — 2005 AWARDS

### 2005 ATA TAX MANUSCRIPT AWARD

The Tax Manuscript Award Committee requests nominations for the annual ATA Tax Manuscript Award. The award will be presented to the winner at the ATA Luncheon during the 2005 Annual Meeting of the AAA in San Francisco, California.

Nominations should be sent or emailed to:

Mary Margaret Frank, Chair  
ATA Tax Manuscript Award Committee  
Darden Graduate School of Business Administration  
University of Virginia  
PO Box 6550  
Charlottesville, VA 22906-6550  
Email: [frankm@darden.virginia.edu](mailto:frankm@darden.virginia.edu)  
Phone: (434) 924-4432

Manuscripts, books, and chapters of books published during the 2002-2004 period are eligible for consideration. To receive the award, at least one author must be a member of the ATA. For more information about the award, please visit <http://www.atasection.org>. Nominations will be accepted through January 14, 2005.

### 2005 ATA/DELOITTE TEACHING INNOVATION AWARD

The American Taxation Association in cooperation with Deloitte presents an annual Teaching Innovation Award at the annual ATA luncheon. The award recipient receives a plaque and a \$5,000 award.

Submissions will be accepted in the following two categories:

- Innovations in introductory tax courses (the first or second tax course in any undergraduate or graduate business curriculum)
- Innovations in advanced tax courses (either required or elective courses for which an introductory tax course is a prerequisite and which are offered in any 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

The innovation must have been used in a tax course that the person submitting has taught or is currently

teaching. For courses in which the subject matter is not primarily taxation, innovations that relate to tax modules or components are eligible if the tax portion represents at least one-third of the course content.

To be considered for the award, at least one author or co-author must be a member of the ATA. Award winners will make a presentation about their innovations at a meeting of the ATA and must agree to the dissemination of their award-winning innovations to the ATA membership.

Submissions must be postmarked on or before January 15, 2005. Please send submissions to:

Professor Sandy Callaghan  
MJ Neeley School of Business  
2900 Lubbock Street  
Fort Worth, TX 76109  
Phone: (817)257-7191  
Email: [s.callaghan@tcu.edu](mailto:s.callaghan@tcu.edu)

### 2005 ATA/PRICEWATERHOUSECOOPERS OUTSTANDING TAX DISSERTATION AWARD

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

To be eligible, candidates must meet the following requirements:

- Candidates must submit a summary of their dissertation that does not exceed 25 pages (including all tables, graphs, charts, appendices, and bibliography). The summary should describe the motivation, research design, analysis, and results in sufficient detail to allow a complete review. Submission of the summary chapter of one's dissertation is not encouraged.
- The chairperson of the Dissertation Committee must write a letter to accompany the submission that certifies that the candidate has met all of the requirements for submission.
- The dissertation must have been completed during the 2004 calendar year.
- Qualified candidates must be ATA members.

Submissions must be postmarked on or before February 28, 2005. Please send submissions to:

Professor Jeff Paterson  
College of Business  
Florida State University  
Tallahassee, FL 32306-1110  
Phone: (850) 644-7887  
Email: [jpaters@cob.fsu.edu](mailto:jpaters@cob.fsu.edu)

# 2005 ATA Midyear Meeting

## CALL FOR PAPERS 2005 JATA Conference

The eleventh Conference of *The Journal of the American Taxation Association* will be held in conjunction with the ATA's Midyear Meeting in February 2005. Original papers addressing interesting and relevant tax issues will be considered for the conference. Submissions to the conference will be treated as submissions to *The Journal of the American Taxation Association*, and should not be under review with any other journal. All research methodologies (including, but not limited to, archival/empirical, analytical, behavioral, experimental, and field studies) will be considered. After revision, papers selected for the conference are published in a supplemental issue of *The Journal of the American Taxation Association*. For 2005 an award will be made to the best conference paper as selected by the conference committee.

Conference papers will be made available to conference participants in advance of the midyear meeting through the ATA website. Papers not accepted for the conference may be accepted, subject to revision, for later publication or at the option of the authors may be revised for submission to a regular issue of the journal. Manuscripts should be submitted via electronic files formatted conforming to JATA's published preparation and style guidelines. The submission fee of \$75 in U.S. funds may be paid by credit card or check. To charge the fee, access the JATA site at the AAA website:

<https://aaahq.org/AAAForms/journals/>

Alternatively, the submission fee may be paid by check, made payable to the American Accounting Association and mailed to Professor John Robinson at the address below. To preserve anonymity, the cover page and the manuscript document should be submitted in separate Microsoft® Word or Adobe® PDF files. If the research utilizes instruments (experimental material, questionnaires, cases, etc.), this material should also be submitted in a separate file. With the exception of the cover page, the identity of the author(s) should be deleted from the files. Files should be transmitted as email attachments to Professor John Robinson at:

Jata@Mccombs.utexas.edu

Please indicate in the email that the paper is submitted to the Conference. To be considered, papers must be received no later than October 1, 2004. Contact Professor Robinson Phone: (512.471.5315) if file compatibility or electronic submission presents a problem.

John Robinson, Editor

*The Journal of the American Taxation Association*  
McCombs School of Business  
The University of Texas at Austin  
1 University Station B6400  
Austin, TX 78712-0211

## LEGAL RESEARCH SESSION

You are invited to submit for consideration applied tax policy and legal tax research manuscripts for presentation at the 2005 ATA Midyear Meeting, as well as for potential e-publication in *The ATA Journal of Legal Tax Research*.

All manuscripts must follow the format per *The ATA Journal of Legal Tax Research*. All articles will be blind reviewed.

We encourage submission of research that:

Proposes improvements in U.S., state, and local, or foreign tax systems and unique solutions to tax or fiscal problems

Discusses improvements in tax policy, tax compliance, or tax complexity

Identifies, describes, or illuminates important current tax issues

Critically analyzes recent or proposed legislative or regulatory changes

Provides critical discussions for strategically structuring transactions, considering tax and nontax ramifications

Critically analyzes similarities and differences between tax accounting and financial accounting issues

Authors may submit different papers to different Midyear sessions (e.g., JATA Conference, Legal Session, etc.). Multiple submissions must be disclosed with the submission. Papers that have been previously published or that have been accepted for publication are not eligible. The deadline for submissions of legal research manuscripts is November 1, 2004. Three (3) copies of the paper should be submitted to:

Robert L. Gardner, Chair, Legal Research Committee  
School of Accountancy and Information Systems,

518 TNRB

Brigham Young University

Provo, UT 84602

Phone: (801) 422-3212

Or, ONE COPY via email to: rlg3@email.byu.edu

Manuscripts will be seriously considered for publication in *The ATA Journal of Legal Research*. If journal acceptance is the primary goal, the paper should be no longer than 20-25 double-spaced pages.

# 2005 ATA Midyear Meeting

## New Faculty and Doctoral Research

The 17th annual American Taxation Association Midyear Meeting will feature one session with research by new faculty and doctoral students. The ATA scheduled this session to provide new researchers with an opportunity to receive critical feedback on their work. We invite authors to submit early papers (i.e., not yet submitted for publication) and research-in-process. Research-in-process must be sufficiently developed to allow informed feedback; for example, for research involving data, the theoretical foundation should be developed, hypotheses should be formed, and statistical tests described.

Dual submission both to the *JATA* Conference and to the new faculty/doctoral research session is allowed. Should a paper be accepted for both sessions, the author will be asked to choose either the *JATA* Conference or the New Faculty/Doctoral Research session.

### Eligibility

To qualify as a new faculty member submission, at least one of the author(s) must have had a tenure-track faculty position for no more than three years. Doctoral students are invited to submit dissertation papers or other working papers.

### Doctoral Student Support

The ATA will partially support doctoral students who have papers accepted for this session; the registration fee will be waived and one night's lodging at the hotel will be provided.

### Deadline

Submissions must be received by November 1, 2004. A statement indicating that the research has not been submitted to a journal should accompany the submission. Accepted papers will be announced by December 15, 2004.

### Electronic Submission

Submissions should be made electronically to John Phillips at: [john.phillips@business.uconn.edu](mailto:john.phillips@business.uconn.edu) with a subject line of New Faculty\_Doctoral Research. Please use either Microsoft® Word or Adobe® Acrobat and provide a version without a title page so that we can assure a blind review.

## Education Research Session

Education research papers are invited for presentation at the 2005 Midyear Meeting of the American Taxation Association. Papers should follow the manuscript preparation and style guidelines of *The Journal of the American Taxation Association*. All submissions will be subject to blind review. Papers selected for presentation will be made available electronically prior to the meeting via a password-protected AAA website. Papers should have a well-developed theoretical foundation and hypotheses, and the research design and discussion should address potential competing hypotheses.

Authors may submit multiple, but not duplicate, papers for consideration at the Education Research session, Legal Research session, and *JATA* conference. Multiple submissions must be disclosed with each submission, together with a ranking of preferences among the sessions. Presentations will be limited to one per individual author, with co-authored papers eligible for presentation by different coauthors.

The deadline for submission of education research manuscripts is October 1, 2004. Electronic submissions should be sent to [alexanderr@uncw.edu](mailto:alexanderr@uncw.edu). Alternatively, two paper copies may be submitted to:

Prof. Raquel Alexander  
Cameron Hall 230-I  
The University of North Carolina at  
Wilmington  
601 South College Road  
Wilmington, NC 28403-5902

## 2005 CALL FOR NOMINATIONS

### Editor, *The ATA Journal of Legal Tax Research*

The ATA Publications Committee seeks nominations for the Editor-Elect of *The ATA Journal of Legal Tax Research (JLTR)*. The term of office for Editor-Elect is one year, beginning June 1, 2005, with the person appointed serving as Editor for a three-year term beginning June 1, 2006.

The Editor is responsible for publishing papers that further *JLTR*'s mission to provide an outlet for creative and innovative studies employing legal research methodologies. The Editor is also responsible for selecting the Editorial Board members and reviewers.

Interested persons are requested to submit a letter of interest, along with a current *curriculum vitae*, by January 10, 2005 to: Professor Tim Rupert, 404 Hayden Hall, College of Business Administration, Northeastern University, 360 Huntington Avenue, Boston, MA 02115, Phone: (617) 373-5165, Fax: (617) 373-8814, Email: [T.Rupert@neu.edu](mailto:T.Rupert@neu.edu)

## **2005 CALLS FOR NOMINATIONS**

# **2005 ATA Officers, Trustees, and Publications Committee Members**

The ATA Nominations Committee is seeking nominations for the following positions for the 2005-2006 academic year:

- President-Elect
- Vice President-Elect
- Secretary (current secretary may be renewed for a second one-year term)
- Treasurer (two-year term)
- Three Trustees (two-year terms)
- Two members of the Publications Committee (two-year terms)

Please take the time to think about who you would like to see in ATA leadership positions. These individuals will influence the activities of the ATA in the coming years.

Please email, phone, fax or mail your nominations by January 31, 2005 (earlier nominations are encouraged) to: Beth Kern, School of Business and Economics, Indiana University South Bend, 1700 Mishawaka Avenue, PO Box 7111, South Bend, IN 46634, Phone: (574) 520-4352, Fax: (574) 520-4866, Email: [bkern@iusb.edu](mailto:bkern@iusb.edu)

# CALLS FOR JOURNAL SUBMISSIONS

## **The ATA Journal of Legal Tax Research**

The American Taxation Association announces a new electronic journal. *The ATA Journal of Legal Tax Research* publishes creative and innovative studies employing legal research methodologies that logically and clearly:

identify, describe, and illuminate important current tax issues including the history, development, and congressional intent of specific provisions,

propose improvements in tax systems and unique solutions to problems,

critically analyze proposed or recent tax rule changes from both technical and policy perspectives.

*The ATA Journal of Legal Tax Research* solicits unpublished manuscripts not currently under consideration by another journal or publisher. Each article will be published electronically as soon as the editor, based upon advice from referees, determines that the manuscript meets the objectives and standards set forth by the ATA and the Journal's editorial board.

Manuscripts should be prepared using the style guidelines available from the ATA website, and should include and research instruments (questionnaires, case, interview plan, etc.) that are an integral part of the study. The manuscripts are to be submitted via email to [weseago@vt.edu](mailto:weseago@vt.edu) as a Microsoft® Word file.

A nonrefundable \$50 fee must accompany each submission. The submission fee may be paid online to AAA or posted to W. E Seago, Pamplin College of Business, Virginia Tech, Blacksburg, VA 24061-0101. Checks are to be made out to American Taxation Association - AAA. Please indicate how the submission fee requirement has been satisfied. Revisions must be submitted within 12 months from notification; otherwise the manuscript will be considered a new submission.

## **Journal of Forensic Accounting**

### **Auditing, Fraud, and Taxation**

The *Journal of Forensic Accounting* (*JFA*) is dedicated to promoting excellence in forensic accounting. *JFA* is an international forum for publication of significant research dealing with investigative and forensic accounting, striving to establish a balance between theoretical and empirical studies. Papers on fraud and fraud auditing, risk assessment, detection of earnings manipulation and tax evasion, bankruptcy studies, GAAP violations, financial statement fraud, internal auditing, and the underground economy are solicited. In addition, papers on particular techniques, technologies, and preventative controls are invited. Submitted research should be grounded in real-world business problems or litigation issues faced by practitioners and entity stakeholders. The audience is academic researchers and educators specializing in forensic accounting, as well as external and internal auditors, process security specialists, and legal, tax, and insurance personnel.

For submission information, please visit the *Journal of Forensic Accounting* website (<http://www.rtedwards.com/journals/JFA/>) or contact the Editor-in-Chief directly: D. Larry Crumbley Dept. of Accounting 3106A CEBA Building Louisiana State University Baton Rouge, LA 70803.

## **Global Perspectives on Accounting Education**

*Global Perspectives on Accounting Education* is a new online peer-reviewed journal that publishes research and instructional resources relevant to accounting faculty and accounting education worldwide. The journal welcomes manuscripts from any and all countries. Manuscripts submitted may be empirical, nonempirical, teaching resources, or a replication of prior research. This

journal is unique in that manuscripts considered for publication can make either a direct or indirect contribution to accounting education. An example of an indirect contribution could be a study that bridges education in accounting and other disciplines. Additional information regarding the journal's editorial board, editorial policy, submission guidelines, and review criteria can be viewed at <http://gpae.bryant.edu>.

Electronic submission, review, and submission fee payment shorten the review period resulting in quicker feedback to authors. In addition, online publication allows articles to be posted to the website as soon as they are accepted and formatted, reducing the lead time between acceptance and publication.

Please share information regarding this journal with colleagues, both in accounting and in other disciplines (business and nonbusiness). Access to the published papers is free.

## **Oil, Gas & Energy Quarterly**

The *Oil, Gas & Energy Quarterly* publishes articles by specialists and educators on a quarterly basis. The manuscripts should explore the most significant current developments in oil and gas taxation, accounting, finance, and economics. Severance and excise tax issues and important state tax developments are appropriate topics. Other natural resources articles are also requested (e.g., coal, timber). Research studies derived from empirical and analytical methodologies are encouraged. For submission information, please visit the *Oil, Gas & Energy Quarterly* website (<http://www.bus.lsu.edu/accounting/faculty/lcrumbley/oilgas.html>) or contact the editor directly: D. Larry Crumbley, Editor; Dept. of Accounting; 3106A CEBA Building; Louisiana State University; Baton Rouge, LA 70803.

# CALLS FOR JOURNAL SUBMISSIONS

## **Advances in Taxation**

### **Editorial Transition and Call for Papers**

Suzanne Luttmann has succeeded Thomas Porcano as the Editor for *Advances in Taxation* effective June 1, 2004. Authors of papers under review have been contacted to facilitate a smooth transition.

The new editor is seeking manuscripts in all areas of taxation. Three copies of new manuscripts and a \$40.00 check made payable to *Advances in Taxation* should be submitted to Professor

Suzanne Luttmann, Santa Clara University, Accounting Department, 500 El Camino Real, Santa Clara, CA 95053.

*Advances in Taxation (AIT)* publishes articles dealing with all aspects of taxation. The journal's primary audience is tax academicians in all fields (e.g., accounting, economics, finance, psychology, etc.). Articles can address tax issues at the federal, state, local, or international level.

*AIT* primarily publishes empirical studies that focus on compliance, education, legal, planning, or

policy issues. These studies generally involve interdisciplinary research that incorporates theories from accounting, economics, finance, psychology, and/or sociology. Although most articles published in *AIT* report results from empirical studies, analytical and historical manuscripts also are welcome. Two additional sections will appear in *AIT* beginning with Volume 16: Research Notes and Educators' Forum. Additional information about the journal may be obtained at: <http://cms.scu.edu/business/accounting/ait.cfm>.

## **CALL FOR PAPERS — 10th Ethics Research Symposium**

### **Accounting Ethics Education and Research at a Crossroads**

**Noon Saturday, August 6, 2005 – Noon Sunday, August 7, 2005 — Submission Deadline: April 1, 2005**

The Professionalism and Ethics Committee of the American Accounting Association invites faculty and doctoral students to attend the 10th Ethics Research Symposium that will take place just prior to the 2005 American Accounting Association Annual Meeting in San Francisco. The Symposium will focus on all aspects of accounting ethics research, including research on accounting ethics education.

Accounting ethics education is at a crossroads. It has been 15 years since this committee offered its first seminar on teaching ethics in accounting programs. How much ethics is covered in the accounting curriculum? What is the future of teaching ethics in accounting programs? Can accounting ethics be taught/learned? If yes, what are the best approaches, resources, and strategies?

Accounting ethics research is also at a crossroads. How far has accounting ethics research come in becoming a mainstream research area? What exactly is accounting ethics research (e.g., what are its boundaries; what are its paradigms)? What is the past, present and future of accounting ethics research?

The 10th AAA Ethics Research Symposium will consider papers on

all aspects of accounting ethics research, including research on accounting ethics education. Possible topics for research papers include, but are not limited to the following: Academic accounting ethics; history issues relating to accounting ethics; professionalization of the accounting profession; social control and accounting; accounting ethics literature reviews; accounting ethics education; empirical studies relating to accounting ethics; the application of philosophy and/or theology to accounting ethics; the application of sociology, psychology, and/or cultural anthropology to accounting ethics and/or professionalism; conceptual papers analyzing what is necessary to advance accounting ethics education and/or accounting ethics research to greater prominence.

The numbers of tracks and the final format of the Symposium will be determined later. A goal of the 10th Ethics Research Symposium is to be a launching pad for accounting ethics research and accounting ethics education for new prominence in the remainder of the first decade of the 21st century and beyond.

The Symposium will take place at the Hilton San Francisco as a Continuing Professional Education session, right before the 2005 American

Accounting Association Annual Meeting. The registration fee, the cost of which will be announced in the future, will be waived for doctoral students wishing to attend.

Papers for consideration for presentation at the Ethics Research Symposium should be emailed in an attachment (please eliminate from the paper you attach any way of identifying yourself). We hope to have awards for: (1) the best paper accepted for the Symposium, and (2) the best paper accepted for the Symposium that is either single-authored by a doctoral student or co-authored by two or more doctoral students. Please identify all authors, their positions, and affiliations in the email but not on the paper. A \$20 submission fee, which is not refundable and is in addition to the registration fee, made payable to the American Accounting Association, should accompany each paper submitted, including those by doctoral students. Papers should be emailed and checks should be mailed no later than April 1, 2005 to:

Dr. Stephen E. Loeb  
Robert H. Smith School of Business  
University of Maryland  
College Park, MD 20742-1815  
Phone: (301) 405-2207  
Email: [sloeb@rhsmith.umd.edu](mailto:sloeb@rhsmith.umd.edu)

# **2005 ATA Midyear Meeting and JATA Conference**

## **Washington, D.C. — March 4 – March 5, 2005**

### **TENTATIVE PROGRAM**

#### ***Tax Policy***

##### **Friday, March 4, 2005**

Please check <http://www.atasection.org> 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. – 11:30 a.m. **(1) CPE Session**  
The Session will be led by professionals from KPMG.

##### **JATA Conference**

9:30 a.m. – 11:30 a.m. **(2) JATA Conference**  
Moderator: John Robinson (The University of Texas at Austin)

11:30 a.m. – 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 (The University of Texas at Austin)

1:30 – 3:30 p.m. **(2) Legal Research**

Moderator: Robert Gardner (BYU)  
Committee Member: Pamela Smith (UTSA)  
This session will feature papers on legal tax research topics.

##### **Concurrent Sessions**

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

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.

**Committee Meetings**

**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

7:30a.m. – 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 University)

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. Refer to the enclosed Call for Papers for submission guidelines.

*(continued on page 19)*

## **Saturday, March 5, 2005**

### **Saturday Concurrent Sessions (continued from page 18)**

8:30 – 10:00 a.m.

#### **(2) Pro Bono Tax Programs**

Moderator: Christine Bauman (U of Wisconsin – Milwaukee)

Committee Member: Anne Christensen (Montana State)

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.

10:00 – 10:30 a.m.

#### **Refreshment Break**

10:30 a.m. – 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 Ed Maydew (The University of North Carolina) and Anne Magro (University of Oklahoma).

10:30 a.m. – 12:00 p.m. **(2) ATA/Deloitte Teaching Award**

Moderator: Sandra Callaghan (Texas Christian University)

Committee Member: Shirley Dennis-Escoffier (University of 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) Education Research**

Moderator: Raquel Alexander (The University of North Carolina at Wilmington)

Committee Member: John Tripp (Denver University)

This session will feature papers on tax education topics.

1:30 – 3:00 p.m.

#### **(2) Teaching a Tax Policy Class**

Moderator: Tim Rupert (Northeastern University)

Committee Member: Janet Trewin

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.

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)

This session will feature a panel discussion on tax shelters. It will include the latest developments from the IRS, public accounting, and academia. Topics will include the ethical dilemmas of developing and utilizing tax shelters as well as issues surrounding client list disclosures.

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 University)

This session will feature a panel of academics who will discuss how to incorporate tax research into undergraduate tax classes.

#### **END OF PROGRAM**

## **REGISTRATION FORM**

# **ATA Midyear Meeting and JATA Conference**

**March 4–March 5, 2005 at The Hyatt Regency, Washington, D.C.**

**(Please Print or Type)**

Member ID# \_\_\_\_\_ Name: \_\_\_\_\_

School or Employer: \_\_\_\_\_

Nickname (for badge): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Telephone: ( ) \_\_\_\_\_ Fax: ( ) \_\_\_\_\_

Email Address: \_\_\_\_\_

Name(s) of Guest(s) attending the Friday Reception: \_\_\_\_\_

Is this the first ATA Midyear Meeting you are attending? Yes  No

If you are a new faculty member (received your Ph.D. in 2003-2004), please check

Anyone whose registration has not been received by February 3, 2005 will be charged a \$50 late registration fee. In addition there will be a \$50 on-site registration fee. All meals listed in the program are included in the registration fee.

**Registration Fee:** (please check appropriate box)

### *Per Person*

- |   |       |         |
|---|-------|---------|
| <input type="checkbox"/> Regular (electronic transmission of papers)  | \$170 | \$_____ |
| <input type="checkbox"/> Student Registration fee (electronic transmission of papers)<br><b>(Note: Students must register and will be subject to late fees if applicable)</b> | \$ 0  | \$_____ |
| <input type="checkbox"/> Late Registration fee (for registrations received after 2/3/05)  | \$ 50 | \$_____ |
| <input type="checkbox"/> On-Site Registration fee (for registrations on-site)   | \$ 50 | \$_____ |
| <input type="checkbox"/> Guest tickets for the Friday evening reception (list names above)<br>PAY ONLY IF BRINGING GUEST(S) TO THE RECEPTION                                  | \$ 30 | \$_____ |

**Total Amount Remitted** (see second page of form)

\$

If you would prefer a vegetarian meal, please place a check in this box

**Note:** Because of an advance guarantee on meals, only a limited number of meal tickets can be sold on-site.

*(continued on page 21)*

For planning purposes, please check the boxes for the sessions you expect to attend:

### **Friday, March 4, 2005**

- |                        |  |
|------------------------|--|
| 7:30 – 8:30 a.m.       | <input type="checkbox"/> Continental Breakfast   |
| 8:30 – 11:30           | <input type="checkbox"/> CPE Session   |
| 9:30 – 11:30           | <input type="checkbox"/> JATA Conference   |
| 11:30 a.m. – 1:15 p.m. | <input type="checkbox"/> Lunch with Guest Speaker (George Yin)                                   |
| 1:30 – 3:30 p.m.       | <input type="checkbox"/> JATA Conference<br><b>or</b><br><input type="checkbox"/> Legal Research |
| 4:00 – 6:00 p.m.       | <input type="checkbox"/> Panel Session – Schedule M-3 and the Need for Transparency              |
| 7:00 – 8:00 p.m.       | <input type="checkbox"/> Reception   |

### **Saturday, March 5, 2005**

- |                   |  |
|-------------------|--|
| 7:30 – 8:30 a.m.  | <input type="checkbox"/> Continental Breakfast   |
| 8:30 – 10:00 a.m. | <input type="checkbox"/> Research by New Tax Faculty<br><b>or</b><br><input type="checkbox"/> Pro Bono Tax Programs  |
| 10:30 a.m. – Noon | <input type="checkbox"/> 7 Habits of Highly Effective Tax Academics / Balancing Home and Work<br><b>or</b><br><input type="checkbox"/> ATA/Deloitte Innovation in Teaching Award |
| Noon – 1:30 p.m.  | <input type="checkbox"/> Lunch with Guest Speaker (Ronald Pearlman)  |
| 1:30 – 3:00 p.m.  | <input type="checkbox"/> Education Research<br><b>or</b><br><input type="checkbox"/> Teaching a Tax Policy Class   |
| 3:30 – 5:00 p.m.  | <input type="checkbox"/> Ethics and Taxation<br><b>or</b><br><input type="checkbox"/> How to Incorporate Tax Research into the First Tax Class                                   |

Please send this registration form with credit card information completed or a check made payable to the American Accounting Association for the appropriate amount to:

American Accounting Association  
5717 Bessie Drive  
Sarasota, FL 34233-2399

You may pay by credit card (MasterCard or Visa ONLY).

If you pay by credit card, you may fax this form to (941) 923-4093.

MasterCard  Visa  Account Number: \_\_\_\_\_

**Signature:** \_\_\_\_\_ **Expiration Date:** \_\_\_\_\_

**Cancellation Policy:** All cancellations must be received in writing at AAA in order to be processed. Cancellation requests received after February 3, 2005 will incur a \$25 cancellation charge. No refunds will be available for cancellations after February 27 or for no-shows. The American Accounting Association intends to comply fully with the Americans with Disabilities Act (ADA). Any members planning to attend this meeting who have special needs, as covered by the ADA, are requested to notify Debbie Gardner at the American Accounting Association: debbie@aaahq.org or (941) 556-4101 to facilitate identification and accommodation of these needs by the Association.

PLEASE PRINT, COMPLETE, AND RETURN THIS FORM.