

2001-2002 ATA Annual Program Committee Initial Report November 26, 2001

The Committee met at the 2001 Annual Meeting in Atlanta to review and discuss its charge and an outline of its anticipated activities. Additional volunteers were solicited at the ATA Business Meeting. As a result, a handful of new members were added. While additional members would be welcomed, all research paradigms appear to be represented. The Committee's activities have been focused thus far on the following charges

1. Coordinate the Committee's efforts with the AAA Annual Program Committee:

The Committee Chair and Vice-Chair (Cyndi Vines) met with the AAA Program Advisory Committee at the 2001 Annual Meeting in Atlanta. Several items were disclosed at that meeting that will affect how AAA sections, including the ATA, will coordinate sessions at future annual meetings. Items discussed include the following:

- The theme for the 2002 meeting will be "Reinvigorating Accounting Scholarship."
- Consistent with the theme, an attempt will be made to facilitate cross-disciplinary sessions. To accomplish this, sessions (including moderators and discussants) and forum papers initially identified by sections will be forwarded to an at-large committee for possible reorganization into interdisciplinary sessions. Sections will then "finalize" sessions by re-assigning papers not selected for interdisciplinary sessions by the at-large committee to new sessions and reconfirming/identifying new discussants and moderators. Finally, all authors will be simultaneously notified of the fate of their papers.
- All submission will now be made electronically with the AAA serving as a common clearinghouse. The deadline for submission to the AAA will be January 11, 2002 with the \$50 submission fee waived for papers received by December 14, 2001.
- It is anticipated that all reviews and follow-up with authors will also be handled electronically. Papers will be disseminated to reviewers by allowing them limited access to a paper database. Review comments can be input into the database. When authors are notified regarding their papers, they will be able to access the part of the database with relevant comments.

We followed up after the meeting with John Fellingham, Chair of the AAA Annual Program Committee, with the following concerns.

- Organization of sessions by sections seems futile if those sessions will be re-organized by the at-large committee. We suggested that sections merely rank and/or rate acceptable papers submitted to them and wait to organize sessions until the at-large committee organizes the sessions it would like to see.
- Many submitted papers are of comparable quality. Ultimate decisions are often based, in part, on a paper's "fit" with other papers into coherent sessions. This is impossible if sections cannot finalize sessions when initially reviewing papers. Again, this suggests that initial selections of papers and sessions by sections is problematic given a subsequent re-organization of those papers by an at-large committee.
- Selection of discussants by section-organized sessions is not only futile, but may put off those who agree to be discussants only to find that the session they have agreed to discuss has been changed or eliminated. The process also seems incompatible with the one-appearance rule in that discussants must be selected by sections before authors are notified regarding the fate of their own papers. I suggested delaying the selection of discussants until sessions are organized and authors are notified of the fate of their own papers.
- Simultaneous notification of authors is problematic if some authors of accepted papers cannot commit to the program (e.g., due to the one-appearance rule). I suggested an

alternative timetable that allowed notifying authors of accepted papers first (as well as delayed sections' organization of sessions until after review by the at-large committee). This would allow us to go back to the submission pool without having to go back to an author who had been previously rejected.

2. Review recommendations of 2000-2001 ATA Annual Meeting Task Force:

In response to declining ATA submissions to the annual meeting, the ATA organized a task force to investigate possible causes and remedies. That task force's findings, and (anticipated) action by the current committee, are as follows:

Reasons for not submitting papers to the ATA	Suggestions	Action
1) the possibility of rejection		
2) a perceived bias against a particular research paradigm	-ensuring the Annual Program Committee is comprised of experts from all areas	All research paradigms appear to be adequately represented on the current committee; issue mentioned and volunteers solicited at 2001 ATA business meeting
3) lack of feedback on submission	-provide more substantive feedback to authors	Committee considering possibility of at least one reviewer providing a "min-review" of each submission
4) submission of papers to other sections (e.g., ABO, Teaching and Curriculum)		-the importance of submitting to the ATA was emphasized at 2001 ATA business meeting
5) Miscellaneous	-make a direct appeal for submissions independent of regular call for papers, emphasizing the contribution such presentations make to the program and other members	-under consideration
	-pay particular attention to quality of discussants	-will do
	-consider sessions on particular, pre-determined topics	-will be addressed through centralized meeting organization
	-explore potential for inter-disciplinary sessions	-will be addressed through centralized meeting organization

3. Review solicitation and selection guidelines for papers to be presented:

Much of this will be affected by the AAA centralized system yet to be finalized.

4. Solicit and select papers, etc.

A call for papers was submitted to the Fall 2001 ATA Newsletter.

5. Arrange for CPE session and panel discussion.

A call for CPE sessions and panel discussions was submitted to the Fall 2001 ATA Newsletter.

The Committee will meet again at the ATA Midyear Meeting in New Orleans. It is anticipated that by that time all submissions to the Annual Meeting will have been received and reviewed by the Committee and that a rating/ranking may be forwarded to the AAA at-large committee.

2001-2002 ATA Annual Program Committee

Second Report

February 4, 2002

The Committee is currently focusing its efforts on the following endeavors:

1. Reviewing Papers for presentation at the Annual Meeting:

The Committee has received 35 manuscript submissions for the Annual Meeting, approximately the same number submitted for the 2001 meeting (36). All submissions have been forwarded to two reviewers. I believe the size and diversity of the Committee has ensured that all submission are being reviewed by someone capable of providing an informed and unbiased evaluation, consistent with the warnings of last year's Annual Meeting Task Force. The size and diversity of the Committee has also kept our workload to a reasonable level with each member assigned between 3-4 papers. Five individuals not officially on the Committee have agreed to review papers either outside the scope of the initial Committee members' areas of expertise or to prevent overburdening anyone due to a large number of submissions in any one area. This flexibility has also allowed us to ensure that all submission receive at least some written feedback. Again consistent with the observations of last year's Annual Meeting Task Force, the importance of providing feedback on submissions was emphasized to all Committee members. All members were further asked to make a special effort to provide written observations on at least one, previously identified, paper. Papers were assigned to help ensure that all papers receive some written feedback. These observations will be available to authors when they are notified of the fate of their papers.

The Committee plans to meet at the Mid-year Meeting in N.O. to review ratings of papers and to identify possible concurrent sessions and discussants. However, the total number of papers that we may accept has not yet been determined. Further, any sessions identified at this point may require re-designation if the AAA At-Large Committee wishes to assign any ATA papers to cross-disciplinary sessions.

2. CPE Sessions:

The Committee submitted applications for two CPE sessions, one teaching-related and one research-related, to be offered before the Annual Meeting. One proposal relates to teaching tax research. The other relates to reviewing research on the effect of taxes on asset prices. Excerpts from the submissions are attached.

3. Luncheon Speaker:

Three individuals have been identified as potential speakers for the ATA luncheon. One is from the tax division of a national professional society. The others are current or former Treasury officials. The Committee plans to contact the first in the near future.

**2001-2002 ATA Annual Program Committee
Final Report
June 14, 2002**

Chair:

Andy Cuccia (Chair), University of Oklahoma

Members:

Cynthia Vines (Vice Chair), University of Kentucky

T.J. Atwood, University of Illinois

Donna Bobek, University of Central Florida

Michael Calegari, Santa Clara University

Ellen Cook, University of Louisiana at Lafayette

Timothy Fogerty, Case Western Reserve University

Sanjay Gupta, Arizona State University

Richard Hatfield, University of Texas – San Antonio

David Hulse, University of Kentucky

Kim Key, Auburn University

Anne Magro, University of Oklahoma

John Masselli, Texas Tech University

Kay Newberry, University of Arizona

Marlene Plumlee, University of Utah

Robert Ricketts, Texas Tech University

Ananth Seetharaman, Saint Louis University

Janet Tillinger, Texas A&M at Corpus Christi

Richard Walter, University of Louisville

Since the last report, the Committee's activities have focused on the following items.

1. **Papers for the 2001 annual meeting** –We received 35 papers for the meeting, down 1 from last year's total. Based on this number, the ATA was allocated six concurrent sessions at the annual meeting. One of these sessions is traditionally used to showcase papers submitted for the Andersen/ATA Teaching Innovations Award, leaving five sessions for research papers.

Two reviewers were assigned to each submission. The size and diversity of the Committee ensured that all submission were reviewed by someone capable of providing an informed and unbiased evaluation, consistent with the warnings of last year's Annual Meeting Task Force. The size and diversity of the Committee also kept our workload to a reasonable level with each member assigned between 3-4 papers. Five individuals not officially on the Committee agreed to review papers either outside the scope of the initial Committee members' areas of expertise or to prevent overburdening anyone due to a large number of submissions in any one area. These external reviewers helped ensure that all submission received at least some written feedback. Again consistent with the observations of last year's Annual Meeting Task Force, the importance of providing feedback on submissions was emphasized to all Committee members. All members were further asked to make a special effort to

provide written observations on at least one, previously identified, paper. These observations were made available to authors when they are notified of the fate of their papers.

Fifteen papers were selected for presentation at concurrent sessions. At the request of the AAA Program Committee, several papers were offered by the ATA Program Committee for inclusion in cross-functional sessions. Four papers were selected by the At-Large Committee for inclusion in two such sessions, leaving 11 papers to be assigned by the ATA to four concurrent sessions. Four moderators and five discussants (one session will have two discussants) were identified for these sessions. After working with John Fellingham, we were able to schedule all seven sessions with ATA submissions (2 cross-functional, 4 research sessions, and the Teaching Innovations Award) so that none were scheduled concurrently.

We further recommended seven papers for inclusion in the research forum. Two submitters declined, and a third has not yet confirmed participation.

All submissions, reviewer assignments, reviews, acceptance/rejection notifications, etc were handled electronically by the AAA with the aid of a central web site. The web site and its administration worked reasonably well, though not always as efficiently as possible. Most of the problems with the new site and its administration were not visible to submitters. One problem that did arise concerned the notices sent to authors upon acceptance of their papers for either a concurrent session or the research forum. The notices, sent directly from AAA (though they mysteriously bore the name of the Committee Chair), were vague as to the type of session to which a paper had been assigned. Regrettably, some authors reasonably assumed their papers had been accepted for a concurrent session only to later find out they were accepted for the forum. This was pointed out to AAA headquarters.

2. **CPE Sessions**– In order to broaden the interest in the annual meeting, the Committee wanted to include at least one CPE session on the program. Recent meetings had no tax-related CPE. After much discussion, it was decided to submit at least two CPE proposals for the meeting, one teaching-related and one research-related. At the request of the Committee, Anna Fowler and Christine Bauman agreed to present Teaching Professional Tax Research. Similarly, David Guenther and Terry Shevlin agreed to present Taxes and Asset Prices. These sessions were both accepted and will be presented on Wednesday, August 14. It came to our attention that two other CPE sessions that might be of interest to ATA members were being independently developed and will also be on the program. In a session sponsored by the AAA Vice-President – Research, Doug Shackelford will discuss recent developments in empirical tax research in Empirical Tax Research in Accounting and Recent Earnings Based Valuation Research, to be presented on Wednesday morning. Several presenters will discuss developments in graduate tax programs in New Delivery Systems in Graduate Tax Education, to be presented on Wednesday afternoon.
3. **ATA Business Meeting** – In an effort to maximize the number of concurrent research sessions during the meeting, the AAA Program Advisory Committee informed

sections that business meetings could not be scheduled between 8:15 AM and 5:30 PM except as part of a section luncheon. ATA officers, as well as officers of other sections, pointed out to the Advisory Committee the importance of business meetings (1) to the functioning and governance of the sections, and (2) as valuable opportunities for members to make and renew social and working relationships. However, no space in the headquarters hotel was made available for business meetings, requiring all sections to conduct their meetings either in the morning before plenary sessions or in the evening after the last concurrent session. After investigating several options, the ATA Executive Committee decided to schedule the business meeting for Thursday morning, August 15 from 7:15-8:15 AM. It was believed that a morning meeting would best allow members to attend without cutting into events typically planned in the evenings (social events, committee meetings, etc.).

4. **Speaker for ATA Annual meeting luncheon** – Douglas Holtz-Eakin, Chief Economist for the President’s Council of Economic Advisors, editor of the National Tax Journal (currently on leave), and Associate Director for the Center for Policy Research at Syracuse University will be our speaker for the luncheon. As a federal employee, Dr. Holtz-Eakin is not allowed to directly pay any expenses to attend meetings sponsored by non-federal organizations. We are in the process of arranging for the payment of his airfare, hotel, etc. by Committee members and subsequent reimbursement.
5. **Blue Book for Annual Meeting** – Work on the “blue book” for the annual meeting is nearing completion. Several reports (e.g., JATA Editor’s Report, Treasurer’s Report), however, will not be available until June 30. .
6. **Suggestions** – (1) The quality and breadth of the program depends on the quality and breadth of submissions. ATA members should be encouraged to submit their work to the annual meeting and to submit it to the ATA directly. (2) The integrity and efficiency of the review process depends on a diverse Annual Program Committee. It is encouraged that all efforts be made to assemble a committee that covers the spectrum of research interests and that the Chair be familiar with members’ interests.

Awards Committee Report (2/1/2002):

The Awards Committee has received several nominations for both the Ray M. Sommerfeld Outstanding Tax Educator Award and the ATA Service Award, and several more are in route to meet the February 1st deadline. The committee will meet at the Mid-Year Meeting to consider these nominations and begin the process of selecting recipients.

Requested Agenda Item for the Board's Consideration:

At our meeting in Atlanta, the Awards Committee discussed the possibility of increasing the number of ATA Service Award winners to a maximum of two per year. In reviewing the service records of ATA members prior to the Annual Meeting, the committee concluded that a number of individuals have made significant and long-lasting contributions to the ATA, and there is a real possibility that some of these individuals may never be recognized for their efforts. We believe that the ATA Awards Committee should have the flexibility to select up to two winners per year. We do not believe that selecting more than one award winner in a particular year will in any way diminish the achievements of past or future award winners.

Accordingly, we ask the Board to consider the following revision in the description of the ATA's Outstanding Service Award (the proposed addition is shown in italics in the brackets):

The purpose of the American Taxation Association's Outstanding Service Award is to recognize an ATA member who has provided outstanding service to the ATA for an extended period of time. *[A maximum of two awards may be presented each year.]* 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.

Thank you for considering this proposal, and feel free to contact me if you have any questions.

From: **Richard Weber** [weberr@pilot.msu.edu]

Below is a listing of the inconsistencies between the actions at the Board meetings, Business meetings, the By-Laws and our procedures found by the Committee. All references are to the minutes by the page numbers given to them in the ATA handbook. The changes have been made to the By-Laws as modified through August 2001 as provided by Secretary Dave Stuart.

P 5-6 The Board approved the position of Newsletter Editor Elect

The By-Laws should be changed to reflect the existence of the editor elect and his/her passage to become editor. Currently, the By-laws say the President appoints the editor annually. Since the position is appointed, we can probably operate as we do, but it would be better to make the By-Laws reflect practice. In addition, our procedures say that the Publications Committee should be involved in the process too. Below are suggested changes to make this all consistent. If the Board approves, these changes should be taken to the membership this August.

PP 5-18 and 5-24 The Board approved changes in the By-Laws relating to the Publications Committee, but there is no evidence that the changes were ever approved by the membership as required in the By-Laws.

P5-27 The Board approved changing the By-Laws to reflect the split in the office of Secretary-Treasurer into two offices. The By-Laws were changed to reflect the split, but the changes appear to have never been approved by the membership. This is most likely a deficiency in the minutes of the business meeting, but we are not sure.

We suggest that the affected parts of the By-Laws be submitted for approval this August too. To be safe, it might be a better idea to get the complete By-Laws, as modified, approved by the membership in August.

Another question is whether we want to change references to he, his or him to he or she or him or her or otherwise neutralize our documents? (We noted two gender references in reviewing the By-Laws and made the changes.)

Below is the most recent version of the By-Laws with suggested changes to address the issues identified above:

American Taxation Association

The Tax Section of the American Accounting Association

By-Laws as of The Annual Meeting in August, 2001

I. Name of Organization

The American Taxation Association - Section of the American Accounting Association.

II. The Purpose and Objectives of the Organization shall be:

1. To foster the dissemination and publication of information on taxation;
2. To promote tax educational activities including (but not limited to) curriculum, education related materials, graduate tax programs and tax accreditation matters;
3. To provide an interface among academic disciplines (e.g., law, economics and accounting) relative to the cross-fertilization and development of tax oriented educational programs;
4. To promote research activities involving tax policy, tax proposals and tax legislation; and
5. To encourage the interaction of academics with tax practitioners and tax professional organizations in professional service activities of mutual interest.

III. Membership

All members of the American Accounting Association are eligible for membership in the ATA Section. This includes AAA members, life members, emeritus members and association members. There shall be two classes of membership in the ATA Section - regular members and associate members. Associate members must be either full-time or part-time students at a college or university. All regular members are eligible to vote, hold office and participate in all activities of the organization. A prerequisite for becoming a regular member of the ATA Section is membership in the AAA. There shall be no company, library, or organizational memberships within the ATA Section. Special membership sub-divisions, other than associate members (e.g., life or emeritus memberships), shall not be established within the ATA Section.

IV. Dues and Charges

Dues shall be determined by the Board of Trustees with the approval of the membership at any Annual Business Meeting of the ATA Section. In no event shall the dues exceed 50% of the annual AAA dues unless prior approval is obtained from the AAA Executive Committee. Dues shall be payable in advance and are due no later than January 1. Any member ten months in arrears shall be dropped from the membership roll. The fiscal year of the ATA Section shall be September 1 to August 31. A reasonable charge may be made for any publication or other materials which are distributed to ATA Section members. The nature and amount of such charge shall be determined and approved by a simple majority of the Board of Trustees and ratified by a simple majority of the general membership present at the Annual Business Meeting.

V. Annual Report

An annual report on finances and section activities shall be submitted to the AAA Executive Committee prior to the Annual Meeting and shall be available to ATA Section members at the Annual Business Meeting.

VI. Annual Meeting

The ATA Section shall hold an Annual Meeting in conjunction with the American Accounting Association Annual Meeting.

VII. Section Representation on the AAA Council

If two ATA representatives are eligible (i.e., where section membership exceeds 1,000) the President and the immediate Past President will be designated to serve as representatives and the President-Elect will attend as an observer and designated alternate.

VIII. Solicitation of Funds

The Executive Committee of the AAA should be informed as to the nature of fund raising efforts of the ATA Section. Contribution of an amount equal to the specified maximum in the AAA Statement of Section Policy may be solicited and accepted by the President with the approval of the Board of Trustees without AAA Executive Committee action.

IX. Election of Officers

The Officers shall consist of a President, President-Elect, Vice-President, Vice-President-Elect, Secretary, and Treasurer. The President-Elect, Vice-President-Elect, Secretary, and Treasurer are elected at the Annual Business Meeting of the ATA Section.

X. Term and Duties of Officers and Editors

President

The President shall serve for a one-year term. The duties of the President include the following:

1. To direct and administer the affairs of the ATA Section including its committee activities during the term of office.
2. To serve as Chairman of the Board of Trustees.
3. To be responsible for the technical program of the Annual Meeting.
4. To preside at the Annual Business Meeting of the Section.
5. To appoint members to committees, and at his or her discretion, to remove members from committees.
6. To report periodically to the AAA Executive Committee regarding Section activities.
7. To serve as a liaison between the ATA Section and the AAA President, AAA Executive Director and Regional Vice-Presidents regarding activities of mutual interest.
8. To appoint in consultation with the Publications Committee and with the approval of the Board of Trustees, the ATA Newsletter Editor-Elect and Associate Editors of the ATA Journal when necessary.

President-Elect

The President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as President for one year. The duties of the President-Elect include the following:

1. To present recommendations for committee activities with related charges and supporting budget to the Board of Trustees for approval at the Annual Trustee's Meeting at the beginning of his or her term as President.
2. To serve as a member of the Board of Trustees.
3. To consult with the President regarding significant committee and program activities for the year immediately preceding his or her term of office as President.
4. To discuss plans for the coming year at the Annual Business Meeting.

Vice-President

The Vice-President shall serve for a one-year term. The duties of this office are as follows:

1. To direct and administer the affairs of the ATA in the event the President is unable to serve including presiding the Annual Business Meeting.
2. To act as Secretary or Treasurer in the event the duly elected Secretary or Treasurer is unable to serve. If the Vice-President is unable to serve as Secretary or Treasurer, the President shall appoint an ATA member to fill the position for the duration of the unexpired term.
3. To serve as a member of the Board of Trustees.
4. To administer the annual Mid-Year Meeting.
5. To perform whatever duties the President might assign (e.g., acting as a liaison between the ATA and AAA Regional Vice-Presidents and directing public relations activities).

Vice-President-Elect

The Vice-President-Elect shall be elected for a one-year term, and upon its completion, shall automatically serve as Vice-President for one year. The duties of the Vice-President-Elect are as follows:

1. To consult with the President-Elect in planning the Mid-Year Meeting for the following year.
2. To consult with the President-Elect regarding appointments to the Mid-Year Program Committee and to begin working with this committee immediately after the current year's Mid-Year Meeting.
3. To distribute a program for the next year's Mid-Year Meeting to the Board of Trustees and the membership at the annual business meeting.
4. To serve as a member of the Board of Trustees.

Secretary

The Secretary shall be elected for a term of one year and be eligible for re-election for an additional one-year term. The duties of this office are as follows:

1. To attend all meetings of the Board of Trustees and all meetings of the membership and record all votes and the minutes of all proceedings.
2. To maintain and distribute as needed a current copy of the By-Laws.
3. To maintain up-to-date, accurate service records of the membership's individual activities and provide them to the various parts of the Association that need them.
4. To oversee the maintenance of and distribute, as needed, handbook materials describing the duties of persons holding the various positions in the Association.
5. To serve as a member of the Board of Trustees.

Treasurer

The Treasurer shall be elected for a term of two years. The duties of this office are as follows:

1. To have charge of all funds of the ATA Section and to work with the AAA Executive Director relative to all facets of sectional membership and the collection and disbursement of sectional funds in accordance with directions of the Board of Trustees.
2. To keep records of cash receipts and disbursements and prepare financial reports to the Board of Trustees upon request.
3. To report annually to the membership and Board of Trustees on the financial affairs of the ATA Section.
4. To assist the President-Elect in preparing the budget outlining the financial resources and requirements for the next fiscal year.
5. To serve as a member of the Board of Trustees.

Editor of The Journal of The American Taxation Association

The Editor is elected for a three-year term which may be extended by reelection for a maximum of three additional one-year terms. The duties of the Editor are as follows:

1. To be responsible for the administration, the content and the publication of the Journal.
2. To report to the Board of Trustees and the membership as to the status and current activities of the Journal.
3. To advise the President as to the appointment of Associate Editors and members of the Editorial Review Board who are appointed for a one-year term with annual one-year reappointments limited to a maximum of three-years.

ATA Newsletter Editor

An Editor-Elect, upon completion of their one year appointment becomes Editor for a one-year term. The term may be extended by reappointment by an incoming President in consultation with the Publications Committee and The Board of Trustees for an additional one-year term. There is no limit on the number of reappointments for any Editor. The Editor shall be responsible for the administration, content, publication and distribution of the ATA Newsletter.

Deleted: The

Deleted: is appointed by the President for

XI. Term and Duties of the Board of Trustees

The Board of Trustees shall consist of up to sixteen members including the President, President-Elect, immediate two past Presidents, Vice-President, Vice-President-Elect, Secretary, and Treasurer. Seven of the remaining members of the Board are elected at the annual meeting for two-year terms. The final member of the Board shall be appointed, when the Board deems it desirable, for a two year, renewable term. The appointment will be made by a majority vote of the fifteen elected Board members. The intention is that this appointed position will be filled by someone from the practice community.

1. The Board of Trustees shall be responsible for directing the affairs of the ATA Section and shall formulate such plans, policies, rules and procedures as needed to achieve the purposes and objectives of the organization.
2. For the purpose of transacting the business of the Section during the intervals between meetings of the Board of Trustees, the officers shall constitute the Executive Committee, with full authority to act.
3. The regular meeting of the Board of Trustees shall be held in conjunction with the Annual Meeting of the ATA Sections, Special meetings of the Board of Trustees may be called by the President or Vice-President on thirty days notice to each Trustee.
4. At all meetings of the Board, a majority of the Trustees in office and qualified to act constitute a quorum for the transaction of business. The action of a majority of the Trustees present at any meeting at which a quorum is present is the action of the Board of Trustees.
5. Officers and Trustees shall not receive any salary or fees for their services. The ATA will not reimburse trustees, officers, and members for attendance at regular meetings of the organization or its board of trustees.
6. In the event of any vacancy on the Board of Trustees, the remaining Trustees, even though not constituting a quorum, may, by a majority vote, fill said vacancy.

XII. Committee Structure

1. The Committee Structure consists of five standing committees and other committees deemed necessary by the President during his or her term in office. Except for the standing committees, continuation of any committee shall be subject to ratification of the Board of Trustees.
2. The Chairperson of each committee shall make a written report to the Board of Trustees prior to their regular meeting, and at such other times as requested by the Board or the President.
3. The Chairperson of each committee shall make an oral and/or written report to the membership at the Annual Business meeting.
4. The President shall appoint a Committee on Nominations consisting of five members. Two of the five members shall consist of the most recent Past-Presidents of the ATA Section who are willing and able to serve on the Committee. One member of the Committee shall be an untenured, tenure-track faculty member. The least recent Past-President shall chair the Committee; in the absence of such a person on the Committee, the President shall appoint a chair. The Chairperson of the Nominating Committee shall solicit names from the membership (using the ATA Newsletter as a vehicle for such solicitation), from past ATA committee chairs and from the members of the Board of Trustees.

The Nominating Committee shall by majority vote recommend a single slate of nominees. Other names shall be solicited from the floor. The nominees shall be elected by a simple majority of the membership present at the Annual Business Meeting. The nominees should consist of the following: President-Elect, Vice-President-Elect, Secretary, Treasurer, three or more Trustees, two members of the Publications Committee, and a Journal Editor if such term is expiring.

Deleted: ¶

Page Break

In addition the President shall appoint:

- a. Individuals to the Annual Program Committee.
 - b. The same number of members as the number of regions in the AAA and a Chair-designate to the Regional Programs Committee. The preceding year's Chair-designate shall chair the Committee.
 - c. The same number of members as the number of regions in the AAA to the Membership Committee.
 - d. One incoming Trustee to the Publications Committee.
5. The Publications Committee shall consist of four voting members elected by a vote of the entire membership for two-year terms (two elected each year), two voting members appointed by the ATA

President (one appointment being made each year) from the most recently elected, non-officer members of the Board of Trustees for two-year terms, with the current editors of *The Journal of the American Taxation Association* and the *ATA Newsletter*, the ATA PageMaster, and the Chair of the Computer Resources Committee serving as ex-officio, non-voting members.

The Committee shall be chaired by the Director of Publications who is the appointed member of the Publications Committee in his or her second year of service; and it is responsible for all policy issues over all ATA publications, but does not have authority to make editorial decisions. The Chair has a vote in all Committee matters. The Committee is responsible for initiating disciplinary action against any ATA Editor. Such action will only be taken in unusual situations, not including situations involving editorial decisions. The Committee has the responsibility and authority for making initial recommendations for disciplinary action to the Executive Committee after informing the Editor of its planned recommendation. If the Executive Committee believes that disciplinary action should be taken, it must submit its recommendation to a vote of the entire membership. Voting shall be by a written, mailed ballot that contains both pro and con positions, and a thirty-day period should be allowed for the return of ballots.

|

XIII. Amendments

These By-Laws may be altered or amended or repealed by the affirmative vote of a majority of the membership at any regular ATA Section Meeting, or at a special meeting of the members called for that purpose.

New Faculty Concerns Committee Report – November 2001

TO: ATA Officers and Trustees

FROM: Yvonne Hinson

Our committee is working on the New Faculty Concerns Breakfast at the Mid-Year meeting. We have identified the faculty that still meet the definition of “new faculty” and will be contacting them regarding attending. We will also invite any new faculty identified on the meeting registration form. We plan on inviting a couple of people from the ATA officers/trustees group as well as continuing the tradition from last year of inviting another leader in our profession to speak on career development.

We are continuing to encourage new faculty to sign up for the teaching mentor program. We are also looking into other types of mentoring programs. We are considering two options. One is the possibility of some type of research mentor program. These requests are currently handled on a case by case basis. In addition, we are looking into a mentor program that closely involves our committee. This would possibly include matching a person on this committee with the newest members of the ATA new faculty and staying in close contact with them over the first year (or maybe two). This would give the newer faculty more personal attention and allow them a specific person to call with questions and/or concerns.

Anne Magro from the University of Oklahoma has offered to introduce the new faculty at the mid-year meeting luncheon. She will be contacting the new faculty as soon as we receive the list early next year.

We have an email list of new faculty and are going to email them several times over the next year to encourage submissions for the new faculty and doctoral research session.

Finally, we discussed our charge to potentially redefine new faculty. We will be submitting a proposal for the Trustees’ meeting in February to redefine new faculty to include untenured tax faculty in tenure track positions.

February 4, 2002

TO: American Taxation Association Members

FROM: Jack Kramer, Chairperson

One of the charges for the 2001-2002 Accreditation and Curriculum Issues Committee is to continue a project that was started last year to organize and coordinate a course syllabi exchange. The syllabi exchange was very successful during the 2000-2001 academic year. More than 300 syllabi were received from the membership last year. The syllabi that were obtained last year can be accessed via the Teaching/ATA resources links that can be found on the ATA web site.

As an ATA member, I would like to ask you to provide a syllabus for one (or more) of the tax courses that you have taught in the past two years. It would be greatly appreciated if the syllabus can be provided to us in Word, WordPerfect, or .pdf format.

The syllabi are divided into the following categories.

Tax 1

Tax 2

Tax research

Corporate taxation

Partnership taxation

S corporation taxation

Estate and gift taxation

Income taxation of trusts and estates

Multijurisdictional taxation (state and local and/or international)

Tax factors in management decisions (including courses that emphasize the Scholes and Wolfson paradigm)

Financial planning

Doctoral education

Public finance

Non-U.S. course offerings

Miscellaneous

Please make your submission via email to: jkramer@notes.cba.ufl.edu.

A random drawing will be held among all people submitting syllabi. Prizes were awarded to three lucky contributors last year. If you have any questions about this request, please contact:

Jack Kramer

Fisher School of Accounting

University of Florida

P.O. Box 117166

Gainesville, FL 32611-7166

Email: jkramer@notes.cba.ufl.edu

Phone: 352.392.0155

FAX: 352.392.7962

Thank you for your support of the ATA.

TO: ATA Board of Trustees
FROM: New Faculty Concerns Committee
DATE: January 31, 2002
RE: Definition of New Faculty

Our committee would like to submit a proposal to the Board to redefine the definition of new faculty. Discussing this definition was one of our charges. We have discussed this and would like to submit a proposal to change the definition to include all untenured faculty in tenure track positions. This would include everyone on the more traditional route, recent graduates who have not yet gone up for tenure, and those people turning to the education profession from some other route but are now on a tenure track position. We have become increasingly aware of tax professors coming into our profession from a law background and they have taken full time, tenure track positions. They have expressed an interest in meeting other new faculty to help build a network for themselves and get them into the research environment. In addition, allowing all untenured faculty to submit papers for the New Faculty Research session at the mid-year meeting could greatly help some faculty showcase their work and get feedback as they get closer to the tenure process. For these reasons, we feel that the definition of new faculty in the ATA could be well served to include this broader definition of new faculty.

Education Research Committee

Chair: Janet Meade

University of Houston
Department of Accountancy & Taxation
Bauer College of Business
334 Melcher Hall, Room 380G
Houston, TX 77204-6021
Office phone: 713-743-4841
Email: jmeade@uh.edu

Members:

Carol Fischer, St. Bonaventure University
Peggy Hite, Indiana University
Marguerite Hutton, Western Washington University
Judith Sage, University of Southern Colorado
Philip Siegel, Fairleigh Dickinson University
Susan Weihrich, Seattle University

Charge:

1. Establish and post in the Fall ATA Newsletter and on the ATA website guidelines for the submission of education research papers to the ATA Midyear Meeting.
2. Solicit and select education research papers for presentation at the 2002 ATA Midyear Meeting. If an editor is named for an ATA online education research journal, work with the editor-elect to select the papers.
3. Work with the Midyear Meeting Program Committee and Legal Research Committee to determine the number of sessions and papers to be presented at the 2002 Midyear Meeting.
4. Arrange for discussants, moderators, and audio-visual equipment if needed for each education research session. Coordinate the sessions with the Midyear Meeting Program Committee.
5. If requested, work with the Publications Committee and editor-elect to establish editorial policies and procedures to insure high quality manuscripts are available for publication in an online education research journal sponsored by the ATA.

Activities of Committee from August to November, 2001:

1. **Solicitation of education research papers.** The Committee, in conjunction with the Beth Kern (ATA Vice President and Chair of the Midyear Meeting Program Committee, Fran Ayres (Chair of the JATA Conference Committee), and Hughlene Burton (Chair of the Legal Research Committee), established guidelines for the submission of papers to the Friday afternoon sessions. These guidelines were posted in the Fall ATA Newsletter and on the ATA website, as well as included in the Midyear Program booklet distributed by Beth Kern during the ATA business meeting at the AAA Annual Meeting.

2. **Education research session.** The Committee received three education research submissions. Each of these submissions received double blind reviews by members of the Committee. One of the papers was selected for presentation and two were rejected. Authors of the submitted papers were notified of the Committee's decisions and those whose papers were rejected received detailed feedback. The Committee also contacted Beth Kern, Anne Christensen (ATA President), Roxanne Spindle (moderator of the upcoming Midyear session, "Education Research: Ideas, Opportunities, and Venues"), Amy Dunbar (ATA Vice President-Elect), and Fred Streuling about alternative uses of the time allotted to education papers, as well as generating ideas itself. Among the narrowed list of topics under consideration are the following:

- Team and cooperative learning techniques
- Service-learning courses
- Tax professional's approach to e-learning

A final decision regarding the session's content should be made in the next month. At that time, arrangements will be made for discussants, moderators, and audio-visual equipment.

3. **Online education journal.** In light of the decision of the Officers and Trustees not to proceed with an online education journal for 2001-2002, the Committee has not contacted the Publications Committee regarding editorial policies for such a journal.

Submitted by: Janet Meade, November 14, 2001

Education Research Committee

Chair: Janet Meade

University of Houston
Department of Accountancy & Taxation
Bauer College of Business
334 Melcher Hall, Room 380G
Houston, TX 77204-6021
Office phone: 713-743-4841
Email: jmeade@uh.edu

Members:

Carol Fischer, St. Bonaventure University
Peggy Hite, Indiana University
Marguerite Hutton, Western Washington University
Judith Sage, University of Southern Colorado
Philip Siegel, Fairleigh Dickinson University
Susan Weihrich, Seattle University

Charge:

1. Establish and post in the Fall ATA Newsletter and on the ATA website guidelines for the submission of education research papers to the ATA Midyear Meeting. **(Completed, as explained in first report).**
2. Solicit and select education research papers for presentation at the 2002 ATA Midyear Meeting. If an editor is named for an ATA online education research journal, work with the editor-elect to select the papers. **(Completed, as explained in first report).**
3. Work with the Midyear Meeting Program Committee and Legal Research Committee to determine the number of sessions and papers to be presented at the 2002 Midyear Meeting. **(Completed, as explained in first report).**
4. Arrange for discussants, moderators, and audio-visual equipment if needed for each education research session. Coordinate the sessions with the Midyear Meeting Program Committee. **(See progress report, below).**
5. If requested, work with the Publications Committee and editor-elect to establish editorial policies and procedures to insure high quality manuscripts are available for publication in an online education research journal sponsored by the ATA. **(No action required, as explained in first report).**

Activities of Committee from December, 2001 to January, 2002:

1. **Content of education research session.** The Committee narrowed the list of topics and presenters for the session to the following program:

4:00-6:00 p.m.
Ballroom I

Education Research: Team and Active Learning

Moderator: Janet Meade, University of Houston

WebQuests: Journeys for Tax Knowledge and Research Skills

Ron Tidd, Central Washington University

Building Team Success in Tax Coursework: Concepts, Applications, and Troubleshooting

Ken Keleman, Western Washington University

Zite Hutton, Western Washington University

Applying Group and Team Learning Concepts in Tax Classes

Robert Ricketts, Texas Tech University

John Masselli, Texas Tech University

Bobbie Martindale, Dallas Baptist University

Ron will describe and demonstrate how WebQuests can be used to help tax educators create efficient learning tasks and support a global community of tax educators. Ken and Zite will discuss what tools and procedures can be used to improve team learning and how these can be implemented in tax classes. Robert, John and Bobbie will elaborate more about using teams in tax classes.

2. **Other issues related to the education research session.** The Committee submitted a request for a laptop PC with Windows/PowerPoint and a digital projector (the presenters prefer not to bring their own full-size laptops because of airport security issues). Beth Kern, ATA Vice President and Chair of the Midyear Meeting Program Committee, is working to locate a laptop in New Orleans. In addition, the Committee and Beth resolved issues regarding reimbursement of Ken Keleman's travel costs and a short description of his background for the printed program. The Committee thanks Beth for all her help and patience.

Submitted by: Janet Meade, January 31, 2002

Date: February 7, 2002

To: ATA Officers and Trustees

From: Roby Sawyers, Chair of Faculty Internships, Sabbaticals and External Relations Committee

RE: Midyear committee report

The committee is continuing to work on several of its charges:

(1). Linda Nelsestuen has been working with the 2003 Midyear Planning Committee in planning both a session on sabbaticals and internships and designated tables at the luncheon for faculty to learn more about internship and sabbatical opportunities and past experiences. We have not yet identified speakers for the session.

The committee will be sending out an email in the spring semester asking for ATA members with sabbatical and or internship experience to volunteer to speak and answer questions at the luncheon.

(2). The committee continues to identify, opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.

Once we gather information on established programs, the committee will write up and publicize these opportunities on the ATA website and in the ATA newsletter.

(3). The committee is working with the Annual Program Committee to identify potential luncheon speakers for the 2002 Annual meeting.

(4). The committee will work with the Tax Policy Research Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

While ATA members can directly volunteer to serve on AICPA committees and task forces by completing the online application at <http://volunteers.aicpa.org/apply>, the ATA's Tax Policy Research Oversight Committee and The Internships, Sabbaticals and External Relations Committee will once again make specific recommendations to the AICPA in the form of a letter from the ATA president.

The process for online applications and a call for interested volunteers will be publicized to ATA members in early March. The deadline for making recommendations to the AICPA is April 15.

Date: November 16, 2001

To: ATA Officers and Trustees

From: Roby Sawyers, Chair of Faculty Internships, Sabbaticals and External Relations Committee

RE: Midyear committee report

The committee met in Atlanta (with Bob Colson, Yvonne Hinson, Linda Nelsestuen, Dick Weber and Roby Sawyers in attendance) at the AAA meeting to discuss the charge and to develop a plan for the upcoming year. The specific charges given to the committee and our plan for action follow:

(1). Identify, develop and publicize in the ATA newsletter and on the ATA website opportunities for faculty internships with the AICPA, IRS, accounting firms, and other organizations.

Plan: Once we gather information on established programs, the committee will write up and publicize these opportunities on the ATA website and in the ATA newsletter.

The committee discussed opportunities for individual ATA members to set up internships and sabbaticals with the Big 5 on a case by case basis (not through formal programs like the Andersen Faculty Residency Program).

Dick Weber and Yvonne Hinson volunteered to contact the National Tax Offices of the Big 5 and perhaps some local offices to ask how they would prefer ATA members initiate contact or request such opportunities. These need to be handled carefully so that the firms do not get inundated with requests.

The committee has identified the following existing programs that ATA members might take advantage of:

**Arthur Andersen Faculty Residency Program
Stanley S. Surrey Fellowships in Tax Policy (Treasury)**
www.treas.gov/taxpolicy/otpjobs.html

IMA's Faculty Residency Program

Roby Sawyers agreed to talk to the AICPA Tax Division about advertising for a faculty fellow.

(2). Identify ATA members who have recently had meaningful sabbatical experiences. Write up summaries of these experiences for publication in the ATA newsletter.

Plan: The committee identified the following ATA members that have participated in sabbaticals and/or internships: Sanjay Gupta, Cherie O'Neil, Sarah Nutter, Roby Sawyers and Charles Christian.

The committee is in the process of contacting each of these individuals (and identifying others) and requesting that they write up a paragraph or two about what they have done, where and when. They will also be invited to participate in a luncheon table discussion at the midyear meeting.

The committee also suggested that we send out an email notice to ATA members asking others that might have had experiences to contact us and provide the same information.

(3). Explore the feasibility of tax faculty members obtaining Fulbright and other awards to fund research or teaching during sabbaticals.

Plan: Ralph Tower is currently investigating

(4). Explore with the Midyear Planning Committee the possibility of having discussion tables at the ATA luncheon or during breakfast to discuss faculty internships and sabbatical experiences.

Plan: Linda Nelsestuen is on the ATA Midyear Meeting Planning Committee and is coordinating this with Amy Dunbar.

(5). Explore opportunities for ATA members to work with IRS, Treasury, AICPA, ABA and other groups in (1) developing joint research topics, (2) serving on committees, task forces and other working groups.

Plan: Yvonne Hinson will be our contact with Treasury, Roby Sawyers will be our contact with AICPA, Dick Weber and Yvonne Hinson will serve as contacts with the Big 5 firms.

At this time, the committee does not have contacts at the IRS or ABA

Bob Colson reported on an initiative within the NY State Society in which committees have been set up in 17 NY Society Chapters to facilitate interaction between local firms and academic members. CPA firms that need consulting resources can work these committees to find academic members with specific expertise or skills to work on various projects.

(6). Work with the Tax Policy Research Oversight Committee in identifying and recommending ATA members to serve on AICPA Technical Resource Panels, committees, and task forces.

Plan: Roby Sawyers is serving on the Tax Policy Research Oversight committee and will be responsible for this charge. As was done this year, the Tax Policy Research Oversight Committee will be responsible for coming up with names of ATA members to nominate for AICPA technical resource panels and the Internships, Sabbaticals and External Relations Committee will write a recommendation letter to the AICPA.

It appears that our efforts last year to get more ATA members involved in AICPA technical resource panels, committees and task forces has been successful. The committee sent an email announcement to all ATA members announcing how to volunteer for AICPA committees and made an announcement at the mid-year meeting. The following academic members have been appointed to AICPA committees, task forces and technical resource panels for the fiscal year beginning October 1, 2001. (There are likely others that I am not aware of).

Annette Nellen, Tax Executive Committee

Ken Heller, Tax Executive Committee and Section 1402 Legislative Task Force

Robert Ricketts, Section 752 Practice Guides Task Force

Ken Orbach, S-Corp TRP and Section 338(H)(10) Task Force

Stewart Karlinsky, Tax Accreditation Task Force, S-Corp TRP and Section 338(H)(1)) Task Force

William Raabe, State and Local TRP

Judyth Swingen, Tax Legislation and Policy Committee

Linda Johnson, Employee Benefits TRP

Hughlene Burton, Partnership TRP

Peter Westort, Individual TRP

Roby Sawyers, Trust, Estate and Gift Tax TRP and Estate Tax Repeal Task Force

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

Department of Accountancy

College of Commerce and Business Administration
360 Wohlers Hall
1206 South Sixth Street
Champaign, IL 61820



C. Bryan Cloyd
Associate Professor

To: ATA Officers and Board of Trustees
From: Bryan Cloyd, Committee Chair
Date: June 11, 2002
Re: ATA/PricewaterhouseCoopers Dissertation Award Committee Report

The committee consisted of the following members. Everyone took our charge seriously and provided timely, high-quality feedback.

Bryan Cloyd (Chair), University of Illinois
Greg Geisler, Georgia State University
Bin Ke, Penn State University
Ed Maydew, University of North Carolina
Sonja Ohloft, University of Iowa
Jeff Paterson, Florida State University
John Phillips, University of Connecticut
Jim Seida, University of Notre Dame

The committee received four dissertation submissions, all of which were eligible for the award. The winning submission was selected by April 2002 and the author notified. All other persons who submitted dissertations were notified that their dissertation was not selected. The winner will be attending the ATA luncheon in San Antonio to receive the award. A plaque was ordered through the AAA. Anna Demarco of PwC, Brent Inman's assistant, is preparing the award check. Brent Inman and I will co-present the award at the luncheon. The winner's dean and department chair will be notified of the award in writing at the time of the AAA meetings. Information on the winning dissertation and faculty member will be provided to the ATA newsletter editor just after the AAA meetings.

Other activities of the committee this year included the following:

1. The committee reviewed the prior year request for submissions and decided to use the same basic format. The award announcement appeared in the Fall 2001 ATA newsletter and in the AAA newsletter. The announcement was posted on both the ATA and AAA homepages in September 2001. The announcement was distributed and discussed at the new faculty breakfast during the 2002 ATA Mid-Year meeting in New Orleans.
2. The committee discussed alternatives to the current rule that dissertations must be submitted by February 28 of the year following the calendar year in which the dissertation is completed. A potential problem with the current rule is that doctoral students who complete their dissertations late in the calendar year have relatively little time to polish a summary paper prior to the deadline. This constraint may discourage such students from submitting a paper, or may place them at a relative disadvantage in the competition. The committee did not reach a consensus on what, if any, change should be made. We recommend that next year's Concerns of New Faculty and Dissertation Award Committees jointly consider this issue.

Final Report of the ATA Manuscript Award Committee

TO: ATA Officers and Trustees
Manuscript Award Committee Members

FROM: Susan Porter, chair

The Manuscript Award Committee has finished our deliberations. All votes have been cast, and we have selected a paper to receive the award. A number of excellent papers were nominated, and after careful consideration, the following paper has been selected to receive the 2002 ATA Outstanding Manuscript Award:

Engel, E., M. Erickson, and E. Maydew. 1999. Debt-Equity Hybrid Securities. *Journal of Accounting Research*, vol. 37. Pp. 249-274.

Thanks to all the members of the committee for their diligent work in reading and evaluating the nominated papers. Please try to attend the ATA luncheon in San Antonio so you can congratulate the winners.

New Faculty Concerns Final Committee Report – 2002

TO: ATA Officers and Trustees

FROM: Yvonne Hinson, Committee Chair

Our committee once again hosted the annual New Faculty Concerns Breakfast at the Mid-Year meeting. We identified the faculty that met the definition of “new faculty”, invited them to the breakfast and introduced them at the Mid-Year Luncheon. In addition, we invited several officers and members of the Board, as well as leading researchers in tax, to discuss opportunities for new tax faculty and allow new faculty to ask questions.

We created a database of all new faculty who are not currently ATA members. These faculty fell outside the definition of nonmembers targeted by the Membership Committee for their mailing earlier this year. We have a packet that we are sending to all faculty in this database, as well as one copy to each Ph.D. granting institution. Our goal is to target these nonmembers and tax students in Ph.D. programs to educate them on benefits of ATA membership as either a newer faculty member or a Ph.D. student interested in a tax position. This packet will be sent in early September.

Our committee discussed the idea of assigning newer faculty (one to two years out of school) to a member of the New Faculty Concerns Committee. The committee member will be responsible for staying in contact with the new faculty member(s) over the year to keep them abreast of anything new, remind them of deadlines pertinent to new faculty members, and answer any questions or listen to any concerns that the new faculty member may have during the beginning of their career. We will be implementing this during the 2002-2003 academic year.

Finally, a charge of our committee was to look at the definition of “new faculty” and propose any changes we felt appropriate. We submitted a proposal to the Trustees’ in February to redefine new faculty to include untenured tax faculty in tenure track positions. This proposal passed at the February meeting.

Education Research Committee

August 2001 to June 2002

Chair: Janet Meade
University of Houston
Department of Accountancy & Taxation
Bauer College of Business
334 Melcher Hall, Room 380G
Houston, TX 77204-6021
Office phone: 713-743-4841
Email: jmeade@uh.edu

Members:
Carol Fischer, St. Bonaventure University
Peggy Hite, Indiana University
Marguerite Hutton, Western Washington University
Judith Sage, University of Southern Colorado
Philip Siegel, Fairleigh Dickinson University
Susan Wehrich, Seattle University

Charge:

1. Establish and post in the Fall ATA Newsletter and on the ATA website guidelines for the submission of education research papers to the ATA Midyear Meeting.
2. Solicit and select education research papers for presentation at the 2002 ATA Midyear Meeting. If an editor is named for an ATA online education research journal, work with the editor-elect to select the papers.
3. Work with the Midyear Meeting Program Committee and Legal Research Committee to determine the number of sessions and papers to be presented at the 2002 Midyear Meeting.
4. Arrange for discussants, moderators, and audio-visual equipment if needed for each education research session. Coordinate the sessions with the Midyear Meeting Program Committee.
5. If requested, work with the Publications Committee and editor-elect to establish editorial policies and procedures to insure high quality manuscripts are available for publication in an online education research journal sponsored by the ATA.

Activities of Committee from August 2001 to June 2002:

1. **Submission guidelines.** The Committee, in conjunction with the Beth Kern (ATA Vice President and Chair of the Midyear Meeting Program Committee, Fran Ayres (Chair of the JATA Conference Committee), and Hughlene Burton (Chair of the Legal Research Committee), established guidelines for the submission of papers to the Friday afternoon sessions. These guidelines were posted in the Fall ATA Newsletter and on the ATA website, as well as included in the Midyear Program booklet distributed by Beth Kern during the ATA business meeting at the AAA Annual Meeting.

2. **Paper solicitation and selection.** The Committee received three education research paper submissions. Each of these papers received double blind reviews by members of the Committee. One of the papers was selected for presentation and two were rejected. Authors of the submitted papers were notified of the Committee's decisions and those whose papers were rejected received detailed feedback.
3. **Session content.** Because of the dearth of acceptable papers, the Committee contacted Beth Kern, Anne Christensen (ATA President), Roxanne Spindle (moderator of the upcoming Midyear session, "Education Research: Ideas, Opportunities, and Venues"), Amy Dunbar (ATA Vice President-Elect), and Fred Streuling about alternative uses of the time allotted for the education research session. The committee also generated several session ideas internally. The final program was as follows:

4:00-6:00 p.m.
Ballroom I

Education Research: Team and Active Learning

Moderator: Janet Meade, University of Houston

WebQuests: Journeys for Tax Knowledge and Research Skills

Ron Tidd, Central Washington University

Building Team Success in Tax Coursework: Concepts, Applications, and Troubleshooting

Ken Keleman, Western Washington University

Zite Hutton, Western Washington University

Applying Group and Team Learning Concepts in Tax Classes

Robert Ricketts, Texas Tech University

John Masselli, Texas Tech University

Bobbie Martindale, Dallas Baptist University

Ron described and demonstrated how WebQuests can be used to help tax educators create efficient learning tasks and support a global community of tax educators. Ken and Zite discussed what tools and procedures can be used to improve team learning and how these can be implemented in tax classes. Robert, John and Bobbie elaborated more about using teams in tax classes.

4. **Discussants, moderators, and audio-visual equipment.** The Committee worked with Beth Kern to ensure that a laptop PC with Windows/PowerPoint and a digital projector were available for the session presenters. In addition, the Committee and Beth resolved issues regarding reimbursement of Ken Keleman's travel costs.
5. **Online education journal.** In light of the decision of the Officers and Trustees not to proceed with an online education journal for 2001-2002, the Committee did not contact the Publications Committee regarding editorial policies for such a journal.
6. **Thanks.** The Committee thanks Beth Kern for her tremendous assistance in arranging the 2002 ATA education research session.

Submitted by: Janet Meade, June 7, 2002

Legal Research Committee

Chair: Hughlene Burton

University of North Carolina at Charlotte
Department of Accounting
9201 University City Blvd.
Charlotte, NC 28223-0001
Phone: 704-687-2117
Email: haburton@email.uncc.edu

Members

Arthur Cassill, University of North Carolina at Greensboro
Brian Greenstein, Seton Hall University
Terri Gutierrez, University of Northern Colorado
David Jaeger, University of North Florida
Stewart Karlinsky, San Jose State University
Francine Lipman, Chapman University
Patricia Nodoushani, University of Hartford
Tina Quinn, Arkansas State University
Edward Schnee, University of Alabama
Kent Swift, Montana State University
Janet Trewin, Drexel University

Charge:

1. Establish and post in the Fall ATA Newsletter and on the ATA website guidelines for the submission of legal research papers to the ATA Midyear Meeting. **The call for legal research papers was established and put in the Fall ATA Newsletter and posted on the ATA website.**
2. Solicit and select legal research papers for presentation at the 2002 Midyear Meeting. IF an online legal research journal is approved and an editor selected, work with the editor in selecting papers. **We received 10 papers for presentation at the Midyear Meeting. Using a double blind review the committee selected four papers to be presented. At this time, there are no papers to be reviewed for the online legal research journal.**
3. Work with the Midyear Meeting Program Committee and Education Research Committee to determine the number of sessions and papers to be presented at the 2002 Midyear Meeting. **We worked with Beth Kern and the Midyear Program committee and determined that there would be a legal research session on Friday afternoon of the Mid-year meeting. The session would run concurrent with the JATA conference. At the session legal research papers would be presented. See the description of the session below.**

Tina Quinn and Rebecca Carr, Arkansas State University

“Gambling Loss Deductions: ‘The Three Faces of Eve’ Revisited

Robert Blatz, Central Connecticut State University

**“S Corporation Loss Limitations: The Tax Court Provides Potential
Hope for Related Party Debt Restructuring”**

Francine Lipman, Chapman University

**ATA Regional Programs Committee
Final Committee Report
June 10, 2002**

Submitted by: Carol M. Fischer, St. Bonaventure University
Chair, ATA Regional Programs Committee

Charges:

1. Establish contact with the AAA Regional VP and regional program chairs to ensure that the ATA is represented on all regional programs.
2. Assist the Regional Vice President and program chairs in organizing sessions on tax research and tax educational issues. Notify members of submission deadlines and requirements for papers and panel sessions.
3. Attend regional program planning meetings.
4. Coordinate with any organizations sponsoring pre and post-meeting seminars at the regional meetings.
5. Assist the Membership Committee in distributing materials about the ATA at regional meetings.
6. Introduce tax practitioners to the ATA by involving them in planning.
7. Publish information about the tax portion of the regional meetings in the Spring ATA newsletter and on the ATA web page.

Report:

- Regional coordinators established contact with the program chairs for each of the regions and worked with them to organize tax research and education sessions at the regional meetings. (In addition, the Regional Coordinators in most of the regions were responsible for soliciting reviewers for all tax manuscripts received and coordinating the review process.)
- Regional coordinators also sent letters to all members in their regions encouraging them to participate in the regional meeting and providing information about submission deadlines.
- The regional coordinators attended planning meetings and/or maintained contact with the regional program chairs via phone and e-mail. The regional programs varied in terms of the pre- and post-meeting seminar offerings—in some cases, the regional coordinators were able to help with arrangements for tax offerings.
- The Membership Committee contacted the regional program chairs directly and sent ATA materials to them to display at the regional meetings. Thus, the Regional Program Committee was not needed for this purpose.
- Tax practitioners were involved in some of the regional meeting planning, particularly in the Northeast and Midwest regions. This depended to some extent on the contacts of the regional coordinators.
- Information about the tax portion of the regional meetings was provided for the newsletter, but because of differing deadlines for the regional programs, was not uniform for all regions. This is an area that I plan to work on for next year.

The regional coordinators were:

Mid-Atlantic: Janet Trewin (Drexel University)
Midwest: Christine Bauman (Univ. of Wisconsin-Milwaukee)
Northeast: Robert Walsh (Marist College)
Ohio: Timothy Fogarty (Case Western Reserve Univ.)
Southeast: Sharon Lassar (Florida Atlantic University)
Southwest: Kevin Murphy (Oklahoma University)
Western: Richard Gore (Boise State University)

The ATA was well represented at most of the regional meetings in Spring 2002. The following is a summary of activity for the regions.

	# of Tax Papers Presented	# of Tax Paper Sessions	Tax panel discussions
Mid-Atlantic	3	1	Tax Educators' Dialogue
Midwest	3	1	Technical Update Teaching State & Local Taxes Service Learning for Tax Students Update of Tax Relief Act of 2001
Northeast	6	2	Effectiveness of Tax Policy
Ohio	-	-	-
Southeast	9	3	-
Southwest	2	1	Using Tax Technology in the Classroom
Western	6	2	-

Final Report of the Strategic Planning Committee

Submitted May 10, 2002

The committee consisted of the following individuals:

Marty Wartick Chair
Allen Ford
Ed Outslay
Shirley Dennis-Escoffier
John Phillips
Dan Murphy

In addition, Dick Weber and Anne Christensen both met with our committee in New Orleans and provided helpful comments.

The committee's role was to think about and define some of the issues facing us as tax educators, and the role the ATA can play in addressing these issues. Allen Ford made the important point that strategic thinking is critical in times of uncertainty. Our committee hopes that some of our observations and suggestions will be helpful to the leadership of the ATA. It is our understanding that due to recent discussions with one of the public accounting firms, a new committee that will pursue these opportunities will subsume the work of this committee.

At our meeting in New Orleans, the committee identified three areas of concern: (1) decreasing opportunities for ATA members to develop and maintain professional tax expertise, (2) a weakening relationship between tax faculty and the accounting firms and the AICPA, and (3) loss of prestige and support within educational institutions of tax programs and tax faculty.

After the meeting in New Orleans, a number of senior tax faculty were contacted to obtain their thoughts about what the environment for tax faculty will be ten years from now. Although no one has a crystal ball, many expressed concern about the possibility that firms will spin off their tax practices. Should that happen, the consensus appears to be that the result could be negative for accounting tax education. If the practice of tax becomes separate from the accounting practice, the role of tax education within an accounting department becomes a real issue.

None of the respondents viewed an expanding role for graduate tax education programs, predicting either a decline in such programs or maintaining the status quo. With regard to curriculum changes, several individuals predicted increased importance of instruction in the areas of international, state and local, and personal tax planning. Others predicted that the trend toward a business decision-making focus in tax education would continue.

With regard to research, those contacted did not view significant changes in the research environment for tax educators. The consensus was that although technical tax research continues to not be viewed as “A level,” it was also pointed out that some of the newer Ph.D.s in tax were conducting research in areas that were more acceptable to their non-tax colleagues.

In integrating the comments from senior tax faculty with those of the committee, it appears that there is consensus on the environment that the professional is facing. Following are some additional comments and suggestions, focusing on the concerns identified by the committee:

Decreasing opportunities to develop professional tax expertise.

One of the challenges that tax educators face is keeping current with the ever changing and complex tax law, and for many others, obtaining the necessary technical skills to teach in new specialty areas. The second issue is critical both for older faculty who have not practiced for a number of years, and for new faculty who have not taught in specific areas. The comments from the senior faculty about the increased emphasis on international, state and local, and tax planning, also suggest that this is an important concern. For many years, the public accounting firms have generously provided technical education opportunities to tax faculty. Recently, however, there appears to have been a switch to on-line tax education, and other opportunities for technical education have been discontinued.

Suggestions:

1. Document what technical tax education opportunities still exist. This should include not only opportunities with the large public accounting firms, but with smaller and regional firms and the AICPA.
2. Try to determine what the large public accounting firms are thinking with regard to technical education. How pleased are they with on-line training?
3. Begin to explore whether technical education is something that the ATA should take on, and, if so, how it should be approached. Some of the ideas discussed include ATA-sponsored CPE sessions to be offered in conjunction with the ATA Mid-Year Meeting, AAA Annual Meeting, or regional meetings.

A weakening relationship between tax faculty and accounting firms and the AICPA

This concern appears to be related to the lack of training opportunities mentioned above. Not only did the tax training provided critical technical skills to tax faculty, they offered an extended period of time to develop relationships between educators and practitioners. The concerns raised about spinning off tax from accounting would appear to directly impact this concern.

Suggestion:

If the opportunity to develop relationships through technical education appears to be a thing of the past, other avenues for collaboration and interaction should be explored. Increased involvement within the ATA is a possibility.

Loss of prestige of tax programs within educational institutions

The other major concern identified by the committee was the role of tax faculty within their institutions and the academic accounting profession as a whole. This is probably the concern about which there was the least consensus. While some were very pessimistic, viewing research schools as being unwilling to hire new Ph.D.s in tax, others viewed the research climate as improving for those interested in taxation.

Suggestion:

The committee believed that it might be helpful to conduct an informal survey to try to get a feeling for the supply of and demand for accounting Ph.D.s with a tax emphasis.

June 6, 2002

To: Anne Christian, President
ATA 2001-02 Officers

From: Tony Curatola, Chair
Bill Raabe
Ken Orbach
Richard Leaman
Roby Sawyers

RE: Final Report of the Tax Policy Research Oversight Committee

On behalf of the TPRO Committee, I am pleased to give this final report for the 2001-2002 ATA year. The leadership and members of the committee are to be congratulated on their efforts.

Project Status as of June 1, 2002

.Complexity Reduction: Don Samelson is Chair

“Attitudes toward Alternative Tax Systems” Tom Davies of U. South Dakota is surveying practitioners and taxpayers regarding attitudes toward alternative tax systems (VAT, etc.)

Immediate repeal versus phase out of the "stealth taxes" Draft of this paper is being authored by Charles Enis and Don Samelson.

Family Tax Policy: Annette Nellen is Chair

Valrie Chambers and Tony Curatola authored the paper “Rightful Claimant of Child Tax Credit”, which appeared in **May 20, 2002** (pp 1373-79) issue of *Tax Notes* and Congressional leadership as of April 1, 2002.

“EGTRRA Impact on Lower-Income Taxpayers.” First draft was completed in March, revisions were made and a final paper is expected by early July. Craig White is lead drafter. Reviewers are Valrie Chambers, Ken Abromowicz and Annette Nellen.

Flow-through Entity: Paul Streer is Chair

Bill Harden and Paul Streer submitted a comment to the Commissioner on November 5th addressing Proposed Regulation §1.469-7. **November 5, 2001**

Gregory Carnes, Bill Harden, and Paul Streer submitted a comment on Proposed Regulation §1.707-7 in Response to Notice 2001-64. **March 29, 2002**

International Tax Policy: Mitch McGhee is Chair

James Giermanski and Mitch McGhee authored the paper "NAFTA, the Border, Mexican Trucks, and Taxes" which appeared in the **September 17, 2001** issue of *International Tax Notes*.

Multi-State Tax Policy: Debra Callihan is Chair.

"Nexus Issues of Online Vendors" Second draft is in revision. Target date for submission to ATA Oversight Committee is late June, early July. The entire committee is sharing the writing of the paper and will be working on it in the coming year (Debra Callihan, Lisa Church, Richard Hoffmann, Bambi Hora, LeAnn Luna and Kate Mantzke)

Tax Accounting Policy: Dennis Gaffney is Chair.

"Proposal to Update Rev. Proc. 75-17." The entire committee is sharing the writing of the proposal (Richard Davis, Dennis Gaffney, Roger Graham, Eugene Seago, Jim Wheeler, and David LaRue).

Dennis Gaffney, Richard Davis, Roger Graham, David LaRue, Eugene Seago, and James Wheeler submitted a comment providing clarification to the rules concerning the adoption or change to the cash receipts and disbursements method of accounting ("cash method") as described in Notice 2001-76 without the fear of expensive and time-consuming controversy with the Service. **February 28, 2002**

Teaching Resources Committee

Report from co-chairs Bobbie Martindale and Tim Rupert:

The Teaching Resources Committee was given three charges for this academic year. The following progress was made on each:

1. Plan and administer a teaching session at the 2002 ATA Midyear Meeting

Working with the Mid-Year Meeting Committee, the committee presented a teaching session focused on using cases in tax classes. Three panelists (John Everett, Zite Hutton and Janet Mosebach) who have used cases in a variety of settings (including both undergraduate and graduate classes) discussed how they developed and used these cases as well as the advantages and disadvantages of this method.

2. Write a column for each ATA Newsletter that includes citations and short summaries of articles about innovative teaching ideas.

The committee prepared and submitted three articles: on the use of teams for the fall newsletter, on the use of classroom assessment techniques for the spring newsletter, and on finding, creating, and using cases for the summer newsletter.

3. Work with the Concerns of New Faculty Committee to determine how to best structure and make available to all ATA members teaching resources such as the mentorship and teaching consultants program.

As noted in our previous reports, the committee contacted most of the previous volunteers for the mentor program to determine if they were willing to participate for the upcoming year. This updated information was given to the Concerns of the New Faculty Committee to help them in establishing the mentor relationship between the volunteers and new faculty. The Teaching Resources Committee also contacted the Concerns of the New Faculty Committee to determine if there were other joint efforts between the committees that will further promote these programs.

Report of Graduate Tax Education Committee

The committee is in the progress of collecting data on the various graduate tax programs. A CPE session at the AAA meeting in San Antonio is scheduled on New Delivery Systems for Graduate Tax Programs. The program will feature presentations of Executive type programs from a Type I and a Type II Institution .Both programs are very successive. They will disclose the secrets to their success. They will address the emergence of Internet Based Programs and prognosis for their future as well as enrollment in graduate tax programs.

From: "Susan E. Anderson" <seanders@uncg.edu>
To: annec@sba.pdx.edu

Subject: ATA/Andersen Teaching Innovation Award

The Teaching Innovation Award committee has had almost no activity so far this year. We have had an announcement placed on the website and will have another announcement placed in the next newsletter. So far we have received no submissions or inquiries. The submission deadline is 1/15/02.

Date: June 25, 2002

To: ATA Officers and Trustees

From: Roby Sawyers, Chair of Faculty Internships, Sabbaticals and External Relations Committee

RE: Final committee report

The committee had mixed success in fulfilling its charge for the 2001/2002 year.

The primary accomplishments included:

(1). developing a session on sabbaticals and internships for the 2003 mid-year meeting and designated tables at the luncheon for faculty to learn more about internship and sabbatical opportunities and past experiences. Linda Nelsestuen has worked (and continues to work) closely with the 2003 Midyear Planning Committee in planning the session and luncheon.

(2). advising the Annual Program Committee with respect to identifying potential luncheon speakers for the 2002 Annual meeting.

(3). identifying and recommending ATA members to serve on AICPA Technical Resource Panels, committees, and task forces (see attached nomination letter). This appears to be an effective way to increase ATA participation in AICPA activities. The committee was also instrumental in recommending an ATA member for an AICPA sabbatical opportunity.

The committee continues to struggle in developing an effective way to identify and promote opportunities for faculty internships and joint research projects with other groups including the IRS, Treasury, accounting firms, etc. Success depends on the specific contacts that committee members have with these organizations.

2002 JATA Conference Committee Preliminary Report

The topic for the 2002 JATA conference is Tax Research. A total of 19 papers were submitted and are under consideration. Four will be selected for presentation and publication in the 2002 conference issue of JATA. We expect that the papers will be selected by December 7, 2001.

2002 JATA Conference Organizing Committee

Frances Ayres	University of Oklahoma, <i>JATA</i> Editor, Chair
Tim Rupert	Northeastern University
Connie Weaver	University of Texas
Terry Shevlin	University of Washington
Pete Frischmann	Idaho State University
John Robinson	University of Texas
Carol Fischer	St. Bonaventure University
Sandra Callaghan	Texas Christian University

2002 JATA Conference Committee Report

The topic for the 2002 JATA conference is Tax Research. A total of 19 papers were submitted. Four were selected for publication in the 2002 conference issue of JATA. A copy of the program including the authors of accepted papers and discussants follows.

2002 JATA Conference Organizing Committee

Frances Ayres	University of Oklahoma, <i>JATA</i> Editor, Chair
Tim Rupert	Northeastern University
Connie Weaver	University of Texas
Terry Shevlin	University of Washington
Pete Frischmann	Idaho State University
John Robinson	University of Texas
Carol Fischer	St. Bonaventure University
Sandra Callaghan	Texas Christian University

The Journal of the American Taxation Association

Eighth Annual Tax Research Conference

Tax Research

February 15, 2002 in conjunction with the ATA midyear meeting

Schedule And Papers

1:30 p.m. – 3:30 p.m. Session 1

1. CEO Bonus Pay, Tax Policy, and Earnings Management

Austin Reitenga, University of Texas at San Antonio

Steve Buchheit, Texas Tech University

Qin Jennifer Yin, Rutgers University-Camden

Terry Baker, Wake Forest University

Discussant: Ben Ayers, University of Georgia

2. The Interrelationship Between Estimated Tax Payments and Taxpayer Compliance

Glenn D. Feltham, University of Saskatchewan

Suzanne M. Paquette, Université Laval

Discussant: Richard Sansing, Dartmouth College

3:30- 4:00 p.m. Break

4:00 - 6:00 p.m. Session 2

3. The Effect of the Expected Holding Period on the Market Reaction to a Decline in the Capital Gains Tax Rate

Jia-Wen Liang, University of Oregon

Steve Matsunaga, University of Oregon

Dale Morse, University of Oregon

Discussant: John Phillips, University of Connecticut

4. Equity Price Pressure from the 1998 Reduction in the Capital Gains Holding Period

Jennifer L. Blouin, University of North Carolina

Jana Smith Raedy, University of North Carolina

Douglas A. Shackelford, University of North Carolina, University of Maastricht (visiting) and NBER

Discussant: David Guenther, University of Colorado

The ATA Journal of Applied Tax Research
Draft Editorial Policy

The American Taxation Association announces a new electronic journal focusing on legal tax research. The journal publishes creative and innovative research that logically and clearly

- identifies, describes and illuminates important current tax issues including the history, development and congressional intent of specific provisions,
- proposes improvements in tax systems and unique solutions to problems,
- critically analyzes proposed or recent tax rule changes from both technical and policy perspectives, or
- provides useful suggestions for strategically structuring transactions by considering tax and non-tax ramifications.

The ATA Journal of Applied 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.

Review Process

Each manuscript submitted to *The ATA Journal of Applied Tax Research* is subject to the following review procedures:

- The manuscript is screened by the editor for general suitability.
- If the manuscript passes the initial editorial screening, it will be blind-reviewed by at least two reviewers.
- In light of the reviewers' recommendations, a decision will be by the editor as to whether the article will be accepted as is, revised, or rejected. It is anticipated that the decision will be communicated to the author within four to six weeks after submission.

The process described above is a general one. The editor may, in some circumstances, vary this process at his or her discretion. Through its constructive and responsive editorial procedures, the journal aims to render research efforts relevant and rewarding for all concerned.

Submission Requirements

Manuscripts are expected to be original research that has not been previously published and is not currently under review by another journal. If measurement instruments (questionnaires, case, interview plan, etc.) have been developed by the authors and are an integral part of the study, copies should be included with the manuscript. Manuscripts are to be submitted via email to weseago@vt.edu as a MS Word file. There is no submission fee for ATA members. A nonrefundable \$15 fee will be charged to non-section members of the AAA who may choose to have the fee applied toward section membership dues that are coincidentally \$15/year. Submitting authors who are not members of the AAA will also be required to submit a \$15 nonrefundable submission fee. (The submission fee [membership 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.

Style

The ATA Journal of Applied Tax Research manuscript preparation guidelines follow (with modifications) Documentation 1 of *The Chicago Manual of Style* (14th ed.: University of Chicago Press). Citations to authorities should be presented in accordance with *The Bluebook: A Uniform System of Citation* (17th ed.: Harvard Law Review Association). Spelling follows *Webster's International Dictionary*.

Format

1. All manuscripts should be double-spaced, except for indented quotations.
2. Margins settings should provide for at least one inch top, side, and bottom margins.
3. A cover page should include the title of the paper, the author's name, title and affiliation, any acknowledgments, and a footnote indicating whether the author is willing to share the data (see policy statement below).
4. All pages, including tables, appendices, and references, should be serially numbered.
5. Spell out numbers from one to ten, except when used in tables and lists, and when used with mathematical, statistical, scientific, or technical units and quantities, such as distances, weights and measures. For example: *three days*; *3 kilometers*; *30 years*. All other numbers are expressed numerically.
6. In nontechnical copy use the word *percent* in the text.
7. Use a hyphen to join unit modifiers or to clarify usage. For example: *a well-presented analysis*; *re-form*. See *Webster's* for correct usage.
8. Equations should be numbered in parentheses flush with the right-hand margin.

9. Headings should be arranged so that major headings are centered, bold, and capitalized. Second level headings should be flush left, bold, and both upper and lowercase. Third level headings should be flush left, bold, italic, and both upper and lower case. Fourth level headings should be paragraph indent, bold, and lower case. For example:

FIRST LEVEL HEADING

Second Level Heading

Third Level Heading

Fourth level heading. Text starts

Abstract

An abstract of 100-200 words should be presented on a separate page immediately preceding the text. The Abstract should concisely inform the reader of the manuscript's topic, its method, and its findings. The Abstract is to be followed by four key words that will help in indexing the paper.

Tables and Figures

The author should note the following general requirements:

1. Each table and figure (graphic) should bear an Arabic number and a complete title indicating the exact context of the table or figure.
2. A reference to each graphic should be made in the text.
3. Graphics should be reasonably interpretable without reference to the text.
4. Source lines and notes should be included as necessary.

Documentation

Citations and Other Footnotes: Authorities should be cited in footnotes using *The Bluebook* (cited above) styles. Textual footnotes should be used for extensions and useful excursions of information that if included in the body of the text might disrupt its continuity. Footnotes should be consecutively numbered throughout the manuscript with superscript Arabic numerals.

Sample entries for legislative sources

An Internal Revenue Code Section: I.R.C. §61.

An enacted bill: H.R. 3838, 99th Cong., 2d Sess. (1986) (enacted)

Congressional committee report: H.R. Rep. No. 1043, 99th Cong., 2d Sess.11 (1985), 1985-1 C.B. 412.

Congressional hearing : *Senate Hearings before the Committee on Finance on Tax Reform Proposal – I*, 99th Cong., 1st Sess. 3 (1985) (Statement of Sen. Chafee).

Sample entries for administrative sources

Treas. Reg. §1.162-4(a).
Rev. Rul. 83-137, 1983-2 C.B. 41.
Rev. Proc. 85-37, 1985-2 C.B. 66.
T.D. 7522, 1978-1 C.B. 59.
Priv. Ltr. Rul. 91-10-003 (March 15, 1991).
Tech. Adv. Mem. 85-04-005 (September 18, 1985).
I.R.S. Notice 89-29, 1989-1 C.B. 33.

Sample entries for judicial sources

United State Supreme Court opinion: *United States v. Mitchell* 403 U.S. 190 (1971)
Regular Tax Court opinion: *Pope v. Commissioner*, 114 T.C. 789 (2000).
Memorandum Tax Court opinion: *Brown v. Commissioner*, 65 T.C.M. (CCH) 666 (1983), T.C.M. (RIA) ¶ 93.039.
Circuit Court of Appeals opinion: *White v. Commissioner*, 32 F.3d 108 (CA-6, 2000).
United States District Court opinion: *Grey v. United States*, 222 F.Supp. 109 (M.D. Georgia, 1955).
Court of Federal Claims opinion: *Green v. United States*, 405 F.2d 890 (Fed.Cl. 1993).

Sample entries for secondary sources

Laura E. Cunnigham, *National Health Insurance and the Medical Deduction*, 50 Tax L. Rev. 237, 244-6 (1964).
Michael R. Harper, *The Marvel of Medical Savings Accounts*, Wall St. J., January 23, 1998, at A-14.
Joel Slemrod & Jon Bakija, *Taxing Ourselves: A Citizen's Guide to the Great Debate over Tax Reform* 201 (Cambridge, Mass: MIT Press, 2d. ed., 2001).
Environmental Protection Agency, *Brownfields Tax Incentive Guidelines*, at <http://www.epa.gov/brownfields>.
Richard M. Horwood, *Corporate Reorganizations*, 52-3rd Tax Mgmt. Portfolio (BNA), at A-25 (2000).

Policy on Reproduction

An objective of *American Taxation Association* is to promote wide dissemination of the results of scholarly inquiries into the broad field of tax. Permission is hereby granted to reproduce any of the contents of *The Journal of Applied Tax Research* for use in courses of instruction as long as the source and the American Taxation Association Section as a member of the American Accounting Association copyright are indicated in any such reproductions.

Written application must be made to the Editor of *The Journal of Applied Tax Research* for permission to reproduce any of the contents of for use in other than courses of instruction - e.g., inclusion in books of readings or in any other such instances, the applicant must notify the author(s) in writing of the intended use of each reproduction. Normally, a charge will not be assessed for the waiver of copyright.

Except as otherwise noted in articles, the copyright has been transferred to the American Taxation Association Section of the American Accounting Association for all items appearing in this journal. Where the author(s) has (have) not transferred the copyright to the American Taxation Association Section of the American Accounting Association, applicants must seek permission to reproduce (for all purposes) directly from the author(s).

From: "Burton, Hughlene" <haburton@email.uncc.edu>
To: "Anne Christensen (E-mail)" <annec@sba.pdx.edu>,
Subject: Mid-Year Report for the Legal Research Committee
Date sent: Tue, 13 Nov 2001 10:15:58 -0500

The Legal Research Committee was given the charge to conduct a legal research session on Friday afternoon at the ATA Mid-Year Meeting. The call for papers was posted on the web site and announced at the ATA business meeting at the AAA meeting in Atlanta. We had ten papers submitted. The papers have gone out for a double blind review to various committee members. The reviews are due back at the end of November and the decision will be made at that time regarding which papers will be presented. All the authors will be notified about the status of their paper in December.

Hughlene Burton

Legal Research Committee

Chair: Hughlene Burton

University of North Carolina at Charlotte
Department of Accounting
9201 University City Blvd.
Charlotte, NC 28223-0001
Phone: 704-687-2117
Email: haburton@email.uncc.edu

Members

Arthur Cassill, University of North Carolina at Greensboro
Brian Greenstein, Seton Hall University
Terri Gutierrez, University of Northern Colorado
David Jaeger, University of North Florida
Stewart Karlinsky, San Jose State University
Francine Lipman, Chapman University
Patricia Nodoushani, University of Hartford
Tina Quinn, Arkansas State University
Edward Schnee, University of Alabama
Kent Swift, Montana State University
Janet Trewin, Drexel University

Charge:

1. Establish and post in the Fall ATA Newsletter and on the ATA website guidelines for the submission of legal research papers to the ATA Midyear Meeting. **(Completed, as explained in the first report)**
2. Solicit and select legal research papers for presentation at the 2002 Midyear Meeting. IF an online legal research journal is approved and an editor selected, work with the editor in selecting papers. **We received 10 papers for presentation at the Midyear Meeting. Using a double blind review the committee selected four papers to be presented. At this time, there are no papers to be reviewed for the online legal research journal.**
3. Work with the Midyear Meeting Program Committee and Education Research Committee to determine the number of sessions and papers to be presented at the 2002 Midyear Meeting. **(Completed, as explained in the first report)**
4. Arrange for discussants, moderators, and audio-visual equipment if needed for each legal research session. **The committee worked with Beth Kern in planning the legal research session. There were no special A/V requests. See the description of the session below.**

5. If requested, work with the Publications Committee to establish editorial policies and procedures to insure high quality manuscripts are available for publication in an online legal research journal by the ATA. **At this time we the Publications Committee has not asked for our help on the online research journal.**

Activities of the Committee from November, 2001 to February, 2002:

The committee reviewed the papers submitted to be presented at the Midyear Meeting and selected four. The session will be held from 1:30- 3:30 on Friday afternoon:

1:30 – 3:30 **Legal Research**
Ballroom 1 Moderator: Hughlene Burton, University of North Carolina at Charlotte

Papers to be Presented:

“Using Specific Gifts From Foreign Trusts to Reduce U.S. Tax Liabilities on Grantors and Trust Beneficiaries”

Donald Williamson and Philip Jacoby, American University

“I.R.C. Section 1041 and Constructive Dividend Decisional Law: Irreconcilable Differences”

Tina Quinn and Rebecca Carr, Arkansas State University

“Gambling Loss Deductions: ‘The Three Faces of Eve’ Revisited

Robert Blatz, Central Connecticut State University

“S Corporation Loss Limitations: The Tax Court Provides Potential Hope for Related Party Debt Restructuring”

Francine Lipman, Chapman University

Final Report of the ATA Manuscript Award Committee

TO: ATA Officers and Trustees
Manuscript Award Committee Members

FROM: Susan Porter, chair

The Manuscript Award Committee has finished our deliberations. All votes have been cast, and we have selected a paper to receive the award. A number of excellent papers were nominated, and after careful consideration, the following paper has been selected to receive the 2002 ATA Outstanding Manuscript Award:

Engel, E., M. Erickson, and E. Maydew. 1999. Debt-Equity Hybrid Securities. *Journal of Accounting Research*, vol. 37. Pp. 249-274.

Thanks to all the members of the committee for their diligent work in reading and evaluating the nominated papers. Please try to attend the ATA luncheon in San Antonio so you can congratulate the winners.

Memo

To: Ann Christensen
From: Nancy Nichols
Date: 7/14/2002
Re: ATA Membership Committee Report

During the 2001-2002 academic year the ATA Membership Committee has accomplished the following:

We developed a new membership brochure promoting ATA membership. The Board of Trustees approved the brochure in February.

Yvonne Hinson provided the brochure to new faculty. The brochure was made available to attendees at all the AAA Regional Meetings in the spring.

We developed a database of tax faculty from Hasselback's 2002-2003 Accounting Faculty Directory. The database was matched against the ATA membership list and we identified tax faculty not currently members of ATA. An individual letter encouraging membership and a copy of the membership brochure were mailed to approximately 200 lecturers, assistant professors and associate professors identified as non-members between March 1 and April 30.

Memo

To: Ann Christensen
From: Nancy Nichols
Date: 4/13/02
Re: ATA Membership Committee Report

The ATA Membership Committee met at the AAA Meeting in Atlanta to discuss plans for the year. During the fall semester we accomplished the following activities:

Developed an updated database of accounting faculty from Hasselback's 2002-2003 Accounting Faculty Directory that indicate tax as a teaching area. We are now ready to match this database against the ATA membership list and send out recruiting letters in January 2002.

Developed a new membership brochure promoting ATA membership since no copies of the "old" brochure were available. The membership committee will return comments about the new brochure in January so the brochure may be included in the recruiting letter and made available for display at the Regional Meetings in the spring.

Memo

To: Ann Christensen
From: Nancy Nichols
Date: 4/13/02
Re: ATA Membership Committee Report

During the last three months the ATA Membership Committee has accomplished the following activities:

We finalized a new membership brochure promoting ATA membership since no copies of the "old" brochure were available. This brochure will be shared with Yvonne Hinson to send to new tax faculty, will be included in the ATA recruiting letter and made available for display at the Regional Meetings in the spring.

Using our database of tax faculty developed from Hasselback's 2002-2003 Accounting Faculty Directory, we matched the database against the ATA membership list and have identified tax faculty not currently members of ATA. The mailing list for sending out membership brochures is almost complete and we anticipate sending out recruiting letters in February 2002.

**2002 ATA Midyear Meeting Program Committee
Fall 2001 Report**

TO: ATA Trustees and Officers

FROM: ATA Midyear 2002 Committee
Steve Dilley
Merle Erickson
Jeff Gramlich
Philip Harmelink
Doug Izard
Bruce Lubich
Suzanne Luttman
Gil Manzon
Nancy Nichols
Shelley Rhoades-Catanach
Roxanne Spindle
John Wilguess
Beth Kern (Chair)

This report will be somewhat brief because we are busily preparing for the meeting. This year's meeting will be February 15-16, 2002, at the Wyndham New Orleans at Canal Place. By now, all ATA members should have received a tentative program and registration materials by mail.

Currently, the JATA Conference (Fran Ayres, Chair), Education Research (Jan Meade, Chair), Legal Research (Hughlene Burton, Chair) and Research Methodologies (Ken Klassen, Chair) committees are busily engaged in the process of selecting the papers that will be presented at their respective sessions. With the exception of finalizing the papers at these sessions, program planning is virtually complete.

It is unknown how the events of September 11 will affect attendance at the meeting. As of this date, no panelists or speakers have decided not to come. Paper submissions for some of the sessions are down from last year, but it is unknown if this is related to recent world events. On the other hand, because of Nancy Nichols's excellent efforts we have already collected slightly more in exhibitor fees than we received last year.

The committee has now turned to the "logistical" phase of preparing for the meeting. Phil Harmelink at the University of New Orleans has been of invaluable assistance with providing students to help with registration as well as helping with local arrangements. The AAA is sending weekly meeting registration updates, and the hotel is keeping us abreast of hotel reservations.

This year's committee members have developed what promise to be some very informative sessions. We're looking forward to what we hope will be a great midyear meeting.

November 12, 2001

Final Report of the ATA Mid-Year Committee:

The 2002 Mid-Year Meeting and JATA Conference

at the

Wyndham New Orleans at Canal Place

New Orleans, LA

February 15-16, 2002



Sponsored by

The KPMG Foundation

American Taxation Association

2002 Mid-Year Meeting Program Committee

Steve Dilley
Michigan State University

Merle Erickson
University of Chicago

Jeff Gramlich
University of Michigan

Philip Harmelink
University of New Orleans

Doug Izard
KPMG LLP

Bruce Lubich
American University

Suzanne Luttmann
Santa Clara University

Gil Manzon
Boston College

Nancy Nichols
James Madison University

Shelley Rhoades-Catanach
Villanova University

Roxanne Spindle
Virginia Commonwealth University

John Wilguess
Oklahoma State University

Beth Kern (Chair)
Indiana University South Bend

The 2002 ATA Mid-Year Meeting and JATA Conference (as printed in the Summer ATA Newsletter)

The last gasps of Mardi Gras greeted over 250 ATA members, invited speakers, exhibitors and reception guests as they arrived in New Orleans for Midyear 2002. The ATA 2002 Mid-Year Meeting and JATA Conference was held on February 15-16 at the Wyndham New Orleans at Canal Place. This year's theme was "Lagniappe—A Little Something Extra: Blurring the Boundaries between Research, Teaching and Service to Get a Little Something Extra." In keeping with the theme, many of Saturday's sessions explored the intersections among research, teaching and service with the goal of attaining synergies from the multiple roles faculty fulfill.

Friday morning began with Doug Izard moderating a CPE session featuring tax professionals from KPMG's national tax office. Tim Gillis and Holly Belanger led sessions on state and local tax as well as partner compensation issues. The morning was capped off with Gillian Spooner's session on tax planning and tax traps with the 2001 tax legislation. Friday morning's CPE sessions were well received with many participants indicating on their evaluation forms a desire that CPE sessions continue at future Mid-Year meetings.

During Friday's buffet lunch, Anne Magro from the New Faculty Concerns committee introduced new faculty who were attending their first Mid-Year meeting. New faculty and doctoral students also had a breakfast on Saturday morning at which the New Faculty Concerns Committee provided them with advice about a wide variety of career planning issues.

Friday afternoon's JATA Conference had a crowd overflowing out of the meeting room. The eighth annual conference featured papers on earnings management, taxpayer compliance and capital gains holding periods. Ben Ayers, Richard Sansing, John Phillips, and David Guenther sparked lively discussion with their insightful comments on each of the papers. Concurrent with the JATA session were sessions dedicated to legal and education research. Hughlene Burton and the Legal Research Committee organized the legal research session featuring four papers on accumulation distributions, constructive dividends, gambling losses and S Corporation loss limitations. Jan Meade and the Education Research Committee moderated an education research session featuring research on team and active learning issues.

After a day of stimulating CPE sessions and thought-provoking papers, participants adjourned to a wonderful reception hosted by KPMG with plenty of hors d'oeuvres and libations to sample. After the reception, attendees and guests adjourned to enjoy the fine restaurants, music and nightlife that New Orleans has to offer.

Saturday morning's sessions began bright and early with paper presentations from our newest researchers. Edward Werner and Andrew Schmidt, doctoral students at Arizona State University, as well as Valerie Chambers, a new faculty member at Texas A&M—Corpus Christi, presented their research. Amy Dunbar and Brian Cloyd offered their

insightful comments about the papers. Thanks go to Ken Klassen and the Research Resources and Methodologies Committee for organizing this session. Concurrently, Gil Manzon moderated a session on assessment featuring Doug Eder, a prominent expert on assessment. Saturday's sessions also included a very well attended session from two of our master teachers, Sally Jones and Allen Ford, who offered their secrets to success in the classroom. In addition, Shelley Rhoades-Catanach moderated a panel discussion focusing on issues involved with external reviews for promotion and tenure. Brian Cloyd, Bob Halperin, Silvia Madeo and Sue Porter offered their perspectives into the mysteries of these processes.

Saturday's luncheon featured Lee Sheppard from *Tax Notes*. Ms. Sheppard offered her insights on how the Enron collapse could spill over into the penalty provisions for partnerships. The luncheon also offered attendees an opportunity to sit with journal editors to discuss research opportunities.

Saturday afternoon began with Roxanne Spindle moderating a session on ideas, opportunities and venues for education research. The panel featured several prominent accounting and tax education researchers including Frank Buckless, Jim Rebele, Don Wygal and the ATA's own Peggy Hite. Concurrent with this session, the Research Resources and Methodologies Committee organized a panel featuring some of the ATA's more seasoned scholars. Andy Cuccia, John Robinson and Doug Shackelford discussed their own research and offered their perspectives on the research process. The final two sessions of the Mid-Year Meeting featured an exciting session from the Teaching Resources Committee on the case for using cases in the classroom. Harold Goedde moderated a panel featuring John Everett, Zite Hutton, and Janet Mosebach. Concurrent with this session was a session focusing on the status and future directions for Scholes and Wolfson Research. Merle Erickson moderated a blockbuster panel including Dan Dhaliwal, John Graham, Ed Maydew, John Robinson, Richard Sansing and Doug Shackelford. After the conclusion of Saturday's sessions, Arthur Andersen provided a conference call with its CEO to discuss the implications of the Enron collapse.

The KPMG Foundation's longstanding generous support allows us to offer a Mid-Year Meeting of the highest quality. Their funding helps us bring in outside speakers as well as underwrites a significant component of the program. This year's Mid-Year Program Committee went the extra mile to develop a diverse and exciting program. Thanks go to Steve Dilley, Merle Erickson, Jeff Gramlich, Phil Harmelink, Doug Izard, Bruce Lubich, Suzanne Luttman, Gil Manzon, Nancy Nichols, Shelley Rhoades-Catanach, Roxanne Spindle and John Wilguess. In addition to the Program Committee, a number of other ATA committees contributed to the success of this year's meeting. Special thanks go to Fran Ayres and the JATA Conference Committee, Hughlene Burton and the Legal Research Committee, Jan Meade and the Education Research Committee, Ken Klassen and the Research Resources and Methodologies Committee, Tim Rupert and the Teaching Resources Committee as well as Yvonne Hinson and the New Faculty Concerns Committee. Phil Harmelink and Mark Reid from the University of New Orleans provided invaluable technology support as well as organizing their Beta Alpha Psi students for

registration. And, finally, Anne Christensen, Shirley Dennis-Escoffier and Marty Escoffier generously lent their treasure trove of advice.

Next year's meeting will be February 28-March 1 at the Hilton St. Petersburg, Florida. Amy Dunbar and her committee are already hard at work developing next year's program. If you have any suggestions or comments, please contact Amy, adunbar@sba.uconn.edu, the 2003 Midyear Committee Chair. We can all look forward to this August's AAA meeting in San Antonio for the first glimpse of what promises to be an exciting Midyear 2003 program.

Midyear 2002 and JATA Conference Financial Report

	2001	2002
REVENUES:		
Registration Fees:		
Regular Meeting ¹	\$25,375	\$ 29,400
Student Fees ²	840	975
Reception Guests ³	330	440
Late Registration Fees ⁴	200	375
 Total Registration Fees	 \$ 26,745	 \$ 31,190
 Exhibitor Fees ⁵	 3,750	 4300
KPMG Contribution	20,000	20,000
 Total revenues	 \$ 50,495	 \$ 55,490
EXPENSES:		
Meeting Expenses:		
Food and Beverage	\$ 35,068	\$ 36,349
Audio-Visual	4,557	3,655
Guest Speakers--Travel	3,957	2,046
Printing, Copying, Mailing, and Supplies	1,880	2,515
AAA staff support	90	
 Total expenses	 \$ 45,552	 \$ 44,565
 Funds available for <i>JATA</i> Supplement	 \$ 4,943	 \$ 10,925

¹ In 2002 (2001), 196 (203) regular registration fees were collected at \$150 (\$125) per registration.

² In 2002 (2001), 13 (12) students registered for a fee of \$75 (\$70) per student.

³ In 2002 (2001), 22 (22) guest reception tickets were sold at a price of \$20 (\$15) per ticket.

⁴ In 2002 (2001), 15 (8) late registration fees were collected at a fee of \$25 per registrant. In 2001, several late registration fees were not collected because of a problem with the AAA web site for online registrations. Thus, some late registration fee revenue was apparently lost as a result of these web site problems. In 2002, the web site for online registration worked well. In addition, email reminders were sent to all members just before the hotel reservation cutoff date as well as before the late registration cutoff date. This may have reduced the number of onsite registrations.

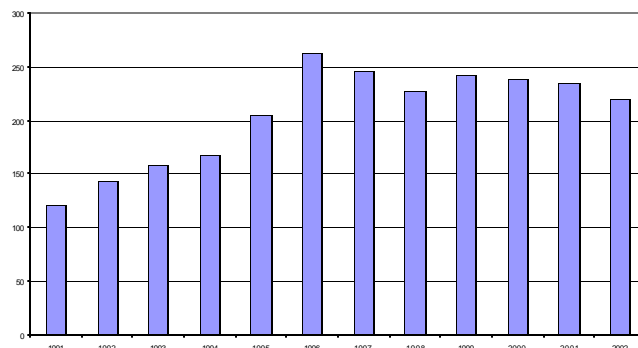
⁵ In 2002 (2001), four (three) \$750 two-table exhibitor fees were collected and two (three) \$500 one-table exhibitor fees were collected. In 2002, \$300 in additional exhibitor representative fees were also collected.

Attendance

There were 219 registrants at the 2002 Mid-Year Meeting including 13 doctoral students and 10 invited guests (speakers). In addition to the 219 registrants, the six exhibitors sent 13 representatives to the meeting. Attendance dropped slightly from prior meetings. It is unknown if this is attributable to a declining interest in the Midyear Meeting or if the slight decline is attributable to the impact of September 11 or the reduction in university travel budgets. For example, the number of paid registrants from Florida where travel funding was cut for all public universities declined from 14 in 2001 to 6 in 2002 even though the meeting site in New Orleans was closer than the 2001 meeting site in Phoenix. In addition, these totals include guest speakers. If one examines solely paid registrants, the total paid registrants are 230, 217, and 209 for the Orlando, Phoenix and New Orleans meetings respectively. Regardless, Midyear meeting attendance has steadily declined since the peak attendance of 263 in 1996.

<u>Year</u>	<u>Registrants</u>	<u>City</u>
1991	121	Albuquerque
1992	143	Denver
1993	158	Chicago
1994	168	Atlanta
1995	204	San Antonio
1996	263	New Orleans
1997	246	San Diego
1998	228	Atlanta
1999	242	San Francisco
2000	238	Orlando
2001	234	Phoenix
2002	219	New Orleans

Number of Registrants (including students and invited speakers)



Where Participants Originate

The table below shows the location of the universities from which meeting participants came for the 1999, 2000, 2001 and 2002 Mid-Year meetings. The 1999 meeting was held on the west coast (San Francisco), the 2000 meeting on the east coast (Orlando), the 2001 meeting on the west coast (Phoenix) and the 2002 meeting central (New Orleans).

Geographic analysis - Part A
Number of participants by state of university or affiliation location⁶

State/Country	S.F 1999	Orlando 2000	Phoenix 2001	New Orleans 2002	State/Country	S.F 1999	Orlando 2000	Phoenix 2001	New Orleans 2002
Alabama	2	4	1	3	North Dakota	0	0	0	1
Alaska		1	1	1	Nebraska	3	0	1	2
Arizona	6	6	8	8	New Hampshire	1	1	1	1
Arkansas	3	3	4	6	New Jersey	3	7	2	0
California	29	9	10	7	New Mexico	1	1	1	0
Colorado	9	8	9	6	Nevada	0	0	1	2
Connecticut	4	5	5	5	New York	10	6	6	2
Delaware	0	0	1	0	Ohio	7	5	2	2
Florida	14	21	14	6	Oklahoma	6	12	8	8
Georgia	4	8	8	8	Oregon	3	1	1	3
Hawaii	2	2	2	1	Pennsylvania	8	8	6	6
Idaho	0	0	2	0	Rhode Island	2	2	1	1
Illinois	9	12	8	13	South Carolina	2	1	2	2
Indiana	8	7	6	4	Tennessee	5	7	3	5
Iowa	3	4	4	4	Texas	26	21	18	26
Kansas	0	2	1	3	Utah	4	6	8	6
Kentucky	4	5	3	6	Virginia	11	9	8	9
Louisiana	3	6	4	7	Washington	3	2	4	3
Massachusetts	8	7	5	5	Washington, DC	1	4	3	1
Maryland	1	0	0	0	West Virginia		2	1	0
Maine	1	1	1	0	Wisconsin	5	2	2	2
Michigan	6	9	6	5	Wyoming	1	0	0	0
Minnesota	1	3	3	0	Canada ⁷	2	1	5	6
Missouri	3	4	1	1	Hong Kong	2	0	1	0
Mississippi	2	1	2	2	Netherlands	0	0	1	0
Montana	1	0	1	0	South Korea	0	0	3	4
North Carolina	11	12	13	16	United Kingdom			2	0

⁶ Year 2001 and 2002 figures are based on paid registrations based on the belief that these are the registrations critical to the ATA meeting; 1999 and 2000 figures include presenters and exhibitors.

⁷ In 2002, Canadian attendees hailed from the provinces of Alberta, Newfoundland, Ontario (2), Quebec and Saskatchewan.

Geographic analysis - Part B

Number of participants by region of university or affiliation location

Year	West	Central	East	Total US	Foreign
1999 (San Francisco)	59	92	87	238	4
2000 (Orlando)	36	102	99	237	1
2001 (Phoenix)	49	86	70	205	12
2002 (New Orleans)	37	88	74	199	10

Meeting Location Sites

Listed below is a summary of past meeting sites as well as the future 2003 meeting site:

<u>Year</u>	<u>City</u>	<u>Hotel</u>
1989	Dallas	Harvey Hotel
1990	Atlanta	Marriott Marquis
1991	Albuquerque	Hyatt
1992	Denver	Stouffer's Concourse
1993	Chicago	Westin
1994	Atlanta	Swissotel Inn
1995	San Antonio	Plaza San Antonio
1996	New Orleans	Royal Sonesta
1997	San Diego	Hilton Beach/Tennis Resort
1998	Atlanta	Ritz Carlton
1999	San Francisco	Hyatt at Fisherman's Wharf
2000	Orlando	Hotel Royal Plaza
2001	Phoenix	Sheraton Crescent Hotel
2002	New Orleans	Wyndham New Orleans at Canal Place
2003	St. Petersburg	Hilton St. Petersburg

FUTURE MIDYEAR SITE PREFERENCES

The 2002 meeting participants were surveyed to indicate their preferences for future Midyear Meeting site locations. New to the 2002 survey was the ability to not only indicate a city, but to also provide a weight. Most indicated a preference for their first three cities. Others provided a weight for all cities listed. Others ranked all cities listed from 1 to 9. Because of the differences in the forms of response, the responses are provided in three parts.

First, 26 respondents provided an indication of their top three cities. On the survey, they were to rank their first choice as “1” with a less preferred choice begin “3”. To provide an indication of preference, a first choice city ranking is given 3 points; a second choice, 2 points; a third choice, 1 point; and no preference indication, 0 points. The cities are listed below in the order of weighted preference. The number in parentheses is the number of respondents indicating a preference for that city.

Las Vegas	27 (13)	Miami	13 (5)
Washington, D.C.	26 (10)	Salt Lake City	11 (6)
San Diego	19 (9)	Boston	6 (3)
Los Angeles	17 (9)	Atlanta	5 (3)
Seattle	15 (7)		

Five respondents decided to provide a preference weighting for all nine cities listed. If one allocates “points” to these preferences in a manner similar to above, the cities are ranked:

Seattle	15	Atlanta	10
Washington, D.C.	12	Las Vegas	10
Miami	12	Salt Lake City	9
Boston	11	Los Angeles	7
San Diego	11		

Finally, 4 respondents ranked the cities 1 to 9 or a variation thereof. If one reverses the ranks to assign points on this basis, the city preferences for this group are:

Seattle	26	Los Angeles	8
San Diego	25	Salt Lake City	6
Washington, D.C.	17	Atlanta	5
Las Vegas	14	Boston	4
Miami	14		

In addition to the cities provided in the survey, a number of respondents indicated write-in votes for the following locations:

Albuquerque (3)	Dallas (1)
Baltimore (1)	Memphis (1)
Charleston/Savannah/Hilton Head (7)	St. Louis (2)
Charlotte (2)	San Francisco (1)
Chicago (2)	

Past Midyear Site Preference Results

The 2001 meeting participants were surveyed to determine where future meetings should be held. In 2001, participants reported the following first-priority preferences for future meeting sites: Seattle (16), Las Vegas (14), Denver (10), San Francisco (10), Washington DC (10), and San Antonio (3). In 2000, the six most popular locations in order of preference were Seattle (24), San Antonio (24), New Orleans (23), Denver (21), Las Vegas (21), and Washington DC (12).

Comments on the Program

The table below presents the attendance and mean evaluation scores for each session. The number of participants attending each session was based on room counts taken by committee members 20 minutes after each session began. A complete summary of the evaluations is included in Appendix A and a copy of the program is included in Appendix B. (5=Superior, 4=Excellent, 3=Average, 2=Fair, 1=Unsatisfactory)

Session	Attendance	Mean Score
1. CPE (State and Local/Partnerships)	51	*
(Friday, 8:00 – 9:45 am)		
2. CPE (Tax planning and traps)	63	*
(Friday, 10:15-12:00)		
3. JATA Conference I	93	4.21
(Friday, 1:30-3:30)		
4. Legal Research	37	3.62
(Friday, 1:30-3:30)		
5. JATA Conference II	80	4.21
(Friday, 4:00-6:00)		
6. Tax education research	69	4.00
(Friday, 4:00-6:00)		
7. New Tax Researchers	55	4.00
(Saturday, 8:30-10:00)		
8. Assessment	56	3.75
(Saturday, 8:30-10:00)		
9. Master Teachers	86	4.43
(Saturday, 10:30-Noon)		
10. External Reviews Panel	25	4.37
(Saturday, 10:30-Noon)		
11. Lunch with Speaker Lee Sheppard	200	4.07
(Saturday, Noon-1:30)		
12. Education Research: Ideas and Venues	33	4.10
(Saturday, 1:30-3:00)		
13. Senior Tax Researchers in Action	55	4.00
(Saturday, 1:30-3:00)		
14. The Case for Cases	37	4.15
(Saturday, 3:30-5:00)		
15. Scholes/Wolfson Panel	63	4.00
(Saturday, 3:30-5:00)		

*Unfortunately, space to numerically evaluate the CPE sessions was not included on the evaluation form.

Appendix A

Summary of Evaluation Forms

2002 Meeting Evaluation Summary

Sessions

JATA Conference Friday, 1:30-6:00 pm Comments: <ul style="list-style-type: none"> Put the discussant comments on the web site, too. 	Mean: 4.21 Standard Deviation: .53 Frequencies: 5=5 4=11 3=1 n=17
Legal Research Friday, 1:30-3:30 pm Comments: <ul style="list-style-type: none"> No policy 	Mean: 3.62 Standard Deviation: .96 Frequencies: 5=2 4=6 3=3 2=2 n=13
Education Research Friday, 4:00-6:00 pm Comments: <ul style="list-style-type: none"> Would be better if actual research was presented. Two presentations on teams were too much. Should be another topic. 	Mean: 4.00 Standard Deviation: .75 Frequencies: 5=5 4=9 3=5 n=19
New Tax Researchers (Saturday, 8:30-10:00 am) Comments: <ul style="list-style-type: none"> What an opportunity! 	Mean: 4.00 Standard Deviation: 1.05 Frequencies: 5=4 4=3 3=2 2=1 n=10

Assessment (Saturday, 8:30-10:00 am) Comments: <ul style="list-style-type: none"> • Interesting although time consuming to implement • Great presenter • Just don't believe much of these are possible or worthwhile 	Mean: 3.75 Standard Deviation: .91 Frequencies: 5=4 4=9 3=5 2=2 n=20
Learning to Teach Tax from the Masters (Saturday, 10:30-12:00) Comments: <ul style="list-style-type: none"> • Many good hints and tips 	Mean: 4.43 Standard Deviation: .82 Frequencies: 5=12 4=6 3=1 2=1 n=20
External Reviews for Promotion and/or Tenure (Saturday, 10:30-12:00)	Mean: 4.37 Standard Deviation: .74 Frequencies: 5=4 4=3 3=1 n=8
Lunch with Lee Sheppard, Guest Speaker (Saturday, 12:00-1:30) Comments: <ul style="list-style-type: none"> • Disjointed although humorous 	Mean: 4.07 Standard Deviation: .91 Frequencies: 5=11 4=12 3=5 2=2 n=30

Education Research: Ideas, Opportunities, and Venues (1:30-3:00 pm) Comments: <ul style="list-style-type: none"> Not enough time for questions 	Mean: 4.10 Standard Deviation: .57 Frequencies: 5=2 4=7 3=1 n=10
Senior Tax Researchers in Action (1:30-3:00 pm) Comments: Quite encouraging!	Mean: 4.00 Standard Deviation: 1.07 Frequencies: 5=3 4=3 3=1 2=1 n=8
Scholes/Wolfson Research: Status and Future Directions (3:30-5:00 pm)	Mean: 4.00 Standard Deviation: 1.00 Frequencies: 5=3 4=1 3=3 n=7
The Case for Cases (3:30-5:00 pm)	Mean: 4.15 Standard Deviation: .90 Frequencies: 5=5 4=6 3=1 2=1 n=13

HOTEL EVALUATION

<p>Convenience of Hotel Location within the City</p> <p>Comments:</p> <ul style="list-style-type: none"> • Very nice hotel 	<p>Mean: 4.51 Standard deviation: .70</p> <p>Frequencies: 5=21 4=12 3=1 2=1</p> <p>n=35</p>
<p>Hotel Meeting Rooms</p> <p>Comments:</p> <ul style="list-style-type: none"> • First day really cold and now I'm sick! • JATA Conference room needed to be larger • Noisy • Except that they were often FREEZING!! • Little cold • Too small and too cold (Friday) • Very cold first morning • Too cold! • A bit cool • Meeting rooms were cold 	<p>Mean: 4.20 Standard deviation: .96</p> <p>Frequencies: 5=14 4=16 3=3 2=1 1=1</p> <p>n=35</p>
<p>Hotel Sleeping Rooms</p> <p>Comments:</p> <ul style="list-style-type: none"> • Too much smoke in a non-smoking room 	<p>Mean: 4.28 Standard deviation: .96</p> <p>Frequencies: 5=15 4=10 3=1 2=3</p> <p>n=29</p>

<p>Hotel Food</p> <p>Comments:</p> <ul style="list-style-type: none"> • Meals—3; snacks and cookies—5 • Not enough room to eat...too many places per table and Saturday breakfast no where to sit • Restaurants were very expensive 	<p>Mean: 4.09 Standard deviation: .78</p> <p>Frequencies: 5=11 4=13 3=8 n=32</p>
--	---

GENERAL COMMENTS

- First time I've attended all Saturday sessions! Nice job!!
- Beth, content-wise, this was by far the best Midyear I have attended. Good job.
- I like having CPE on Friday. Please continue this in the future!
- This year's CPE was great!

CPE SUGGESTIONS FOR MIDYEAR 2003

- Estate planning
- Technical topics in a variety of tax arenas: corps, S, partnerships, AMT, M&A to make up for E&Y
- Estate gift & trust tax; LLP and LLC issues
- New law review (assuming we have one)
- Institutional knowledge on: non-profit entities, mutual funds, REITs
- Ethics, forensic tax, entertainment tax issues, new tax law overview
- This year's session was very well done. On the other hand, I think many of us have some varied teaching responsibilities (e.g., variance within tax as well as tax, financial, managerial, etc.) Would it be possible to have, say three different concurrent sessions dealing with mid-level issues (not advanced issues or new developments) in different tax areas, e.g. M&A issues, international tax, estates and gifts, tax exempt entities, SALT, etc
- Ethics in tax practice
- New CPA exam
- How to properly control for education research

Reasons for Attending the Midyear Meeting

Midyear attendees were asked to pick their top three reasons for attending the Midyear meeting and give their most important reason a rating of “1” and the least important reason a rating of “3”. Thirty-nine people responded to this question with one person ranking a subset of choices one to seven; it is excluded from the analysis.

First, 34 respondents provided an indication of their top three reasons for attending the Midyear meeting. On the survey, they were to rank their first choice as “1” with a less preferred choice being “3”. To provide a weighting of respondents’ preferences, a first choice is given 3 points; a second choice, 2 points; a third choice, 1 point; and no preference indication, 0 points. The reasons for attending the Midyear are listed below in the order of weighted preference. The number in parentheses is the number of respondents indicating a preference for that reason.

Networking	49 (21)
Teaching tips sessions	28 (13)
JATA Conference	24 (10)
City	20 (10)
Ability to get CPE credit	15 (9)
CPE sessions	15 (8)
Legal research sessions	15 (7)
“Insider” sessions	13 (7)
Research (other than JATA Conf) (analytical, empirical, behavioral)	12 (7)
Education research	8 (4)
Research methods	7 (4)
Hotel	1 (1)

Four people provided a one to three ranking for all choices. If one allocates “points” to their reasons for attending the Midyear in a manner similar to above, their weighted responses are:

Teaching tips	12
Networking	11
Education research	11
Insider tips	10
Research methods	8
Research (other than JATA Conf) (analytical, empirical, behavioral)	7
City	7
JATA Conference	7
Ability to get CPE credit	6
CPE sessions	4
Hotel	4

Appendix B

Meeting Program

**2002 Midyear Meeting and JATA Conference
New Orleans, Louisiana
February 15-16, 2002**

Program

Lagniappe--A Little Something Extra:

Blurring the Boundaries Between Research, Teaching and Service To Get a Little Something Extra

Friday, February 15, 2002

- | | |
|-----------------------------------|---|
| 7:30 a.m.
Foyer III | Registration Opens |
| 7:30 a.m.-6:30 p.m.
Foyer II | Publisher Exhibits |
| 8:00 a.m.-12:00
River Room | Trustees' and Officers' Meeting |
| 8:00 a.m.-9:45 a.m.
Ballroom I | KPMG-Sponsored CPE
Moderator: Doug Izard, KPMG |
| | State and Local Tax Issues
Tim Gillis, Partner, Washington National Tax Office |
| | Partner Compensation Issues
Holly Belanger, Senior Manager, Washington National Tax Office |
| 9:45 a.m.-10:15
Foyer II | Coffee Break |
| 10:15 a.m.-12:00 | Tax Planning and Tax Traps with 2001 Legislation
Gillian Spooner, Partner, Washington National Tax Office |
| 12:00 – 1:15 p.m.
Ballroom II | Buffet Lunch
Anne Magro of the New Faculty Concerns Committee will introduce new faculty. |

Friday, February 15

The Journal of the American Taxation Association

Eighth Annual Tax Research Conference

Moderator: Fran Ayres, University of Oklahoma

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

Session I

CEO Bonus Pay, Tax Policy, and Earnings Management

Austin Reitenga, University of Houston

Steve Buchheit, Texas Tech University

Qin Jennifer Yin, Rutgers University-Camden

Terry Baker, Wake Forest University

Discussant: Ben Ayers, University of Georgia

The Interrelationship Between Estimated Tax Payments and Taxpayer Compliance

Glenn D. Feltham, University of Saskatchewan

Suzanne M. Paquette, Université Laval

Discussant: Richard Sansing, Dartmouth College

3:30-4:00
Foyer II

Refreshment Break

4:00-6:00 p.m.
Terrace

Session II

The Effect of the Expected Holding Period on the Market Reaction to a Decline in the Capital Gains Tax Rate

Jia-Wen Liang, University of Oregon

Steve Matsunaga, University of Oregon

Dale Morse, University of Oregon

Discussant: John Phillips, University of Connecticut

Equity Price Pressure from the 1998 Reduction of the Capital Gains Holding Period

Jennifer Blouin, University of North Carolina

Jana Smith Raedy, University of North Carolina

Douglas A. Shackelford, University of North Carolina, University of Maastricht (visiting) and NBER

Discussant: David Guenther, University of Colorado

American Taxation Association Midyear Meeting Sessions

1:30-3:30 p.m.
Ballroom I

Legal Research

Moderator: Hughlene Burton, University of North Carolina—
Charlotte

Avoiding Accumulation Distributions from Foreign Trusts Using Specific Gifts Under Section 663

Donald Williamson, American University
Philip Jacoby, American University

IRC Section 1041 and Constructive Dividend Decisional Law: Irreconcilable Differences

Tina Quinn, Arkansas State University
Rebecca Carr, Arkansas State University

Gambling Loss Deductions: “The Three Faces of Eve” Revisited

Robert Blatz, Central Connecticut State University

S Corporation Loss Limitations: The Tax Court Provides Potential Hope for Related Party Debt Restructurings

Francine Lipman, Chapman University

3:30-4:00 p.m.
Foyer II

Refreshment Break

4:00-6:00 p.m.
Ballroom I

Education Research: Team and Active Learning

Moderator: Janet Meade, University of Houston

WebQuests: Journeys for Tax Knowledge and Research Skills

Ron Tidd, Central Washington University

Building Team Success in Tax Coursework: Concepts, Applications, and Troubleshooting

Ken Keleman, Western Washington University
Zite Hutton, Western Washington University

Applying Group and Team Learning Concepts in Tax Classes

Robert Ricketts, Texas Tech University
John Masselli, Texas Tech University
Bobbie Martindale, Dallas Baptist University

6:00-6:45 p.m.

Committee Meetings

Cotton Room
Executive Room
River Room I
River Room II
Imperial Room
Imperial Room
Imperial Room
Imperial Room

Midyear Meeting 2003 Program
Tax Manuscript Award
Publications
Annual Meeting 2002 Program
Multi-State Tax Policy
New Faculty Concerns
Teaching Resources
Faculty Internships, Sabbaticals & External Relations

6:30-8:15 p.m.
Ballroom II

Reception Sponsored by KPMG

Saturday, February 16, 2002

7:30-8:30 a.m.	Continental Breakfast	Foyer II
7:30-8:30 a.m.	New Faculty Breakfast	River Room
7:30-5:00 p.m.	Publisher Exhibits	Foyer II

Concurrent Sessions

8:30-10:00 a.m. **(1) New Tax Researchers**
Ballroom I Moderator: Ken Klassen, University of Waterloo

Secondary Evasion and the Earned Income Tax Credit

Andrew Schmidt, Arizona State University

Edward Werner, Arizona State University

Discussant: Amy Dunbar, University of Connecticut

Evidence of (Significant) Excess Intangible Utility of Increase Intertemporal Payments Over Financial Investment Gain Opportunity in a Tax Budgeting Situation

Valerie Chambers, Texas A&M—Corpus Christi

Discussant: Brian Cloyd, University of Illinois

8:30-10:00 a.m. **(2) Assessment**
Terrace Moderator: Gil Manzon, Boston College

Are you curious about how to find out how student learning is different if you use one teaching tool (e.g., web-based materials) versus another (e.g., in class lecture)? Has your department been asked to assess teaching effectiveness and you don't know where to start? This session will explore general assessment issues as well as how to begin assessing teaching effectiveness.

Speaker:

Douglas Eder, Neuroscientist and Director of Undergraduate Assessment at the Undergraduate Research Academy at Southern Illinois University Edwardsville

10:00-10:30 a.m. **Coffee Break**
Foyer II

10:30-12:00 p.m. **(1) Learning to Teach Tax from the Masters**
Ballroom I Moderator: Merle Erickson, University of Chicago

Two of the best teachers of tax in the country will share the secrets of their success in the classroom. Newer faculty as well as seasoned veterans are sure to glean helpful teaching strategies from the award-winning expertise of the panelists.

Panelists:
Allen Ford, University of Kansas
Sally Jones, University of Virginia

10:30-12:00 p.m. **(2) External Reviews for Promotion and/or Tenure**
Terrace Moderator: Shelley Rhoades-Catanach, Villanova

Many universities require letters from faculty at other institutions to assist with evaluating a promotion or tenure candidate. Panelists at this session will discuss criteria for writing such reviews, approaches used by frequently asked reviewers, and strategies for identifying appropriate reviewers. Recently tenured faculty will also share experiences with the process. This session will also provide advice on how to write peer review letters and improve their effectiveness

Panelists:
Brian Cloyd, University of Illinois
Robert Halperin, University of Illinois
Silvia Madeo, University of Georgia
Susan Porter, University of Massachusetts

12:00-1:30 p.m.
Ballroom II

Lunch with Speaker

Business Meeting
Anne Christensen, President

Lee Sheppard, commentator from *Tax Notes*, will be our guest speaker.
Introduction by Ed Schnee.

If you would like to discuss research and the publication process during lunch, please sit at one of the editors' tables. Each editor will be hosted by a member of the ATA Midyear Meeting Committee.

Editor

Fran Ayres, *JATA* Editor
Jim Rebele, Editor of the
Journal of Accounting Education
John Robinson, *JATA* Editor-Elect
Gene Seago,
Legal Journal Editor-Elect

Host/Hostess

Gil Manzon
Suzanne Luttmann
Shelly Rhoades-Catanach
Nancy Nichols

1:30-3:00 p.m.
Ballroom I

(1) Education Research: Ideas, Opportunities, and Venues

Moderator: Roxanne Spindle, Virginia Commonwealth

Interested in current issues in accounting education? Want help in translating ideas into research? Want insight into the pitfalls and opportunities for publishing educational research? This session will help answer these questions.

Panelists:

Frank Buckless, North Carolina State University
Peggy Hite, Indiana University
James Rebele, Editor of the *Journal of Accounting Education*
Don Wygal, Rider University

Saturday Concurrent Sessions (con't)

1:30-3:00 p.m.
Terrace

(2) Senior Tax Researchers in Action

Moderator: Ken Klassen, University of Waterloo

This session will feature research by senior tax researchers. The presenters will not only discuss and solicit feedback about their current research, but will also articulate features about the research process involved with these studies.

Panelists:

Andy Cuccia, University of Oklahoma

John Robinson, University of Texas

Doug Shackelford, University of North Carolina

3:00-3:30 p.m.
Foyer II

Refreshment Break

3:30-5:00 p.m.
Ballroom I

(1) The Case for Cases

Moderator: Harold Goedde, SUNY-Oneonta

As part of a re-evaluation of accounting education, both academics and professionals have explored the use of different teaching methods. One method that many have favored is the use of cases. A panel of educators will share their experiences with using cases in tax classes. In addition to providing advice on finding and developing appropriate cases, the panel will also discuss the advantages and challenges of using cases as a teaching method in both undergraduate and graduate courses.

Panelists:

John Everett, Virginia Commonwealth University

Zite Hutton, Western Washington University

Janet Mosebach, University of Arkansas

Saturday Concurrent Sessions (con't)

3:30-5:00 p.m. (2) Scholes/Wolfson Research: Status and Future
Terrace Directions
Moderator: Merle Erickson, University of Chicago

Ten years have passed since the publication of the first edition of Scholes and Wolfson's book. What have we learned since then? What are some directions for future research?

Panelists:

Dan Dhaliwal, University of Arizona
John Graham, Duke University
Ed Maydew, University of North Carolina
John Robinson, University of Texas
Richard Sansing, Dartmouth College
Doug Shackelford, University of North Carolina

Brief Biographical Sketches of Non-ATA Speakers

Holly Belanger

Holly Belanger is a senior manager in the Washington National Tax Practice of KPMG LLP, where she specializes in federal taxation involving partnerships and section 1031 like-kind exchanges. Ms. Belanger was formerly an attorney with the Office of Chief Counsel, Internal Revenue Service, where she authored several income tax regulations and other projects concerning partnership taxation. Ms. Belanger received a B.A. degree in economics from the Johns Hopkins University and a J.D. with highest honors from the George Washington University National Law Center.

Frank Buckless

Frank Buckless is the KPMG Professor and Chair of the Accounting Department at North Carolina State University where he teaches in the areas of auditing and financial reporting. Frank's research has appeared in several journals including: *Accounting Review*, *Journal of Accounting Education* and *Issues in Accounting Education*.

Douglas Eder

Douglas Eder is an Associate Professor of Neuroscience and Director of Undergraduate Assessment at the Undergraduate Research Academy at Southern Illinois University at Edwardsville where he teaches courses in neuroscience, contemporary biology and bioethics. He has published numerous articles on assessment and has consulted with nearly 70 universities from Canada to the Caribbean. He has twice won his university's Teaching Excellence Award as well as its Research Scholar Award.

Timothy Gillis

Tim Gillis is the National Partner-in-Charge of KPMG LLP's State and Local Tax Controversy & Consulting Group at the Washington National Tax office. Prior to joining KPMG in the summer of 1998, Tim had represented clients in federal and multistate tax planning, controversy, and litigation with the law firm of Sutherland, Asbill & Brennan LLP. In the mid-1980s, prior to attending law school, Tim also practiced as a certified public accountant and auditor in the Atlanta office of Arthur Young & Company. He has also authored a number of articles on multistate tax issues. He previously taught Tax Accounting Methods as an adjunct professor in the Emory Law School LL.M. program.

John Graham

John Graham is a Professor of Finance at the Fuqua School of Business at Duke University. His research has appeared in numerous journals including: *Journal of Financial Economics*, *Journal of Business* and *Journal of Finance*. He is known for his work on taxes and capital structure decisions and is an Associate Editor of the *Journal of Finance*.

Ken Keleman

Ken Keleman is a Professor of Management at Western Washington University where he teaches undergraduate and MBA courses in areas of Leadership, Managerial Skills, Organizational Behavior, Teamwork, and Training and Development. He consults with both small and large private and public sector organizations focusing on performance problem solving, managerial skills training, and team facilitation. Ken has authored two Managerial Skills instructional books, made over 40 presentations at professional meetings, and published over 20 articles in scholarly journals such as *Small Group Research*, *Information Resources Management Journal*, *Journal of Information Science*, *Journal of Management Education*, and *Group and Organization Studies*. Ken received his Ph.D. in applied organizational psychology from the University of Utah in 1976 following his bachelor's and master's degrees from San Diego State University.

James Rebele

James Rebele currently serves as the Editor of the *Journal of Accounting Education* and teaches in the areas of auditing and financial reporting. Jim's research has been published in numerous journals including *Behavioral Research in Accounting*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting Education* and *Advances in Accounting*. He received his Ph.D. from Indiana University. During 1999-2000 he was Chair of the Teaching and Curriculum Section of the American Accounting Association.

Lee Sheppard

Lee Sheppard has been a contributing editor of *Tax Notes* for 18 years. She is a legal commentator on tax questions, and is very well known for her trenchant commentary. She covers all areas of tax law, including international, corporate, partnership, pension and bankruptcy taxation as well as tax accounting issues. She has bachelors and law degrees from Northwestern.

Gillian Spooner

Gillian Spooner is the Director of Tax Policy in the Washington National Tax Practice of KPMG. Ms. Spooner was previously on the staff of the Joint Committee on Taxation where she was responsible for major areas of tax legislation. She joined KPMG's Washington National Tax Office in 1988 as the National Director for Tax Legislative Support Services. She is on the Board of the Tax Council and was formerly Chair of the AICPA Legislative Liaison Committee. She has served as an adjunct professor at the Georgetown University Law Center.

Donald Wygal

Don is the Chair of the Department of Accounting at Rider University where he has taught in the areas of both cost management and financial reporting. During 2000-2001, he served as the Chair of the Teaching and Curriculum Section of the American Accounting Association. Don's research has appeared in a number of journals including *Accounting Horizons*, *Advances in Accounting*, *Advances in International Accounting*, *Journal of Accounting Education* and *Management Accounting*. During 1998-2001 he served as the Associate Editor of *Issues in Accounting Education* and has served on a number of Editorial Boards.

Exhibitors

ARC Publishing Company

- Jan Tiefel

BNA/Tax Management, Inc.

- Dave Barrett
- Jolynn McFadyen

McGraw-Hill/Irwin

- Melissa Larmon

Prentice Hall

- Alana Bradley, Julie Morel, Edith Hall

South-Western, Thomson Learning

- Craig Avery, Carol Bennett, Jennifer Codner, Rebecca Von Gillern, Mark Linton

Tax Analysts

- Shown Horton, Byron Maldonado

Minutes of the
ATA Board of Trustees Meeting
Atlanta, GA
Sunday, August 12, 2001

Officers and Board of Trustees Members present:

Fran Ayres
Anne Christensen
Bryan Cloyd
Ellen Cook
Shirley Dennis-Escoffier
Bob Gardner
Jeff Gramlich
Brian Greenstein
Doug Izard
Beth Kern
Ed Maydew
Ken Orbach
Roby Sawyers
Marty Wartick
Dick Weber

Other members present:

Barry Broden
Hughlene Burton
Amy Dunbar
Gary McGill
John McWilliam
Cherie O'Neil
Dave Stewart
Steve Thompson

1. President Shirley Dennis called the meeting to order at 1:05 p.m.
2. Minutes of the February 16, 2001, Board meeting were APPROVED without dissent.
3. Barry Broden presented his Graduate Tax Education Committee Report, which is on the web page.
 - We should be pro-active to induce students into tax.
 - We should link to schools that have tax programs.
 - Tax courses should be on our website.
 - We should support the AIPCA's initiative to increase accounting majors. Shirley DIRECTED that Roby's Faculty Internship, Sabbaticals, and External Relations Committee has primary jurisdiction for outside contacts; Broden's committee otherwise has jurisdiction with respect to this matter.
4. Roby – Treasurer's Report
 - Dues seem to be trending upward.
 - We have slightly under 1000 full-time members.
 - Receipts from journal subscriptions are down a bit.
 - Newsletter receipts do not cover costs: only 170 members want hard copy.
 - MOTION: To discontinue the hard copy of the newsletter. Offer a \$5 credit for those members who have already paid for the hard copy. Members who do not accept the \$5 credit will receive a copy of a downloaded PDF file. At the midyear meeting Brian will report how this is working, at which time a final decision will be made. The Board APPROVED the motion.
5. Fran – JATA
 - We tried to get more people outside of ATA interested in JATA.
 - Fewer manuscripts may be in the pipeline in the future given that we have fewer assistant professors and more senior people are not submitting.
 - Jeff: JATA is now on PROQUEST from 1992.
 - JATA is on ABI Inform top 1000 journals
 - JATA is not on Social Science Citation Index. The AAA staff is working to remedy this.
6. Brian – Legal Journal
 - Survey results at midyear meeting on whether to have a legal journal: 47 yes, 2 no, in favor of a legal journal
 - The survey also revealed the following member preferences for the legal journal:
 - More academic citations than in professional journals
 - More policy issues than other journals.
 - Brian estimates the cost of the legal journal to be \$2500 per year.

- We need ATA Board approval for the legal journal and then AAA Publications Committee approval. See point 17, infra.
7. Ellen – Publications Committee
 - The committee has not made a recommendation on fees.
 - Recommendations:
 - John Robinson, JATA Editor-Elect
 - David Hulse, JATA Book Editor
 - Kathleen Sinning, JATA Advertising Editor
 - Gene Seago, Editor of legal research journal
 - The committee fully supports the education journal.
 8. Nominations Committee – Dick formally presented his slate to the Board; his report is on the ATA website.
 9. Shirley reported that Jack Kramer's Accreditation Committee again will solicit syllabi in Spring 2002.
 10. Shirley reported that a new member would like a membership certificate. Dick MOVED that we provide an ATA membership certificate to those members who desire one. The motion was APPROVED.
 11. Jeff – Midyear Meeting
 - Regular registration fees were down 10% in 2001 from 2000.
 - No specific charge was made in 2001 for the JATA conference. We learned that the JATA conference subsidizes the rest of the meeting.
 - Registration fee should cover meals/beverages.
 12. Beth – 2002 meeting in New Orleans
 - The meeting will be held at the Wyndham New Orleans.
 - The Board considered the \$150 registration fee very reasonable.
 13. Amy – 2003 meeting in St. Petersburg
 - The city is not a tourist area.
 - We are looking at \$149/night at the Hilton.
 - The hotel is great for high-tech presentations.
 - Good air fares are available to the city.
 14. Anne – 2004 Site

- Denver is recommended, with San Diego as the backup. So MOVED and APPROVED.
 - Shirley suggested that we need to get the site information process moved along prior to the time the VP-elect is named; Amy remarked that the VP-elect should have the benefit of former VP-elects' experiences.
 - Shirley DIRECTED that the process be accelerated.
15. Steve – Website
- Steve is the new webmaster
 - Steve suggests ATA get its own domain name and site on a commercial web-hosting server. MOTION to approve Steve's efforts.
 - Shirley moved to amend the motion: Committee reports should be archived.
 - Ellen for the Publication Committee moved to further amend the motion so that the term "Webmaster" replaces the term "Page Master" and the term "website" replaces the term "home page" in the ATA Operations Manual and Publications Handbook. MOTION, AS AMENDED, APPROVED.
16. Cherie – Legal & Education Research Committee
- We should ensure that ATA continues to promote a high level of tax education.
 - We perhaps should ask the BIG 5 to subsidize (part of) the cost of the education on-line journal.
 - Query whether too many committees have jurisdiction on tax education research.
17. Ellen:
- Legal journal policy – Her committee waited until the new editor (Gene Seago) was on board.
 - Education – new Publications Committee will establish policy.
 - MOTION: Board of Trustees intends to publish a legal journal. APPROVED UNANIMOUSLY. The Publications Committee is urged to move forward on developing the education journal.
18. Should we charge for the legal journal. Opinions varied:
- No fee
 - Cover costs – perhaps free the first year
 - Cover part of the costs
 - Advertising fee
 - No decision was made.
19. Shirley reported that the ATA teaching monograph is being printed. D & T was thanked.
20. Anne presented her budget.

21. The meeting was adjourned at 4:00 p.m.

New Faculty Concerns Committee--Report--submitted by Tim Rupert

The committee sponsored a breakfast for new faculty and doctoral students at the Mid-year meeting. In addition to meeting with members of the committee, the attendees were also welcomed to the meeting and encouraged to get involved in the ATA by both Shirley Dennis-Escoffier and Anne Christensen. For the first time, the breakfast also included a speaker. Bob Halperin provided his insights on career development during the start of a career. This feature of the breakfast appeared to be well-received by the attendees and next year's committee might consider building on this aspect of the breakfast.

The committee also continued to encourage new faculty to sign up for the teaching mentor program. One additional new faculty member signed up for a teaching mentor. In addition, one new faculty member requested research mentoring.

Finally, the committee worked to publicize and encourage submissions for the new faculty and doctoral research session for the upcoming 2002 mid-year meeting.

New Faculty Concerns Committee Report – January 2002

TO: ATA Officers and Trustees

FROM: Yvonne Hinson, Committee Chair

Our committee will be hosting the annual New Faculty Concerns Breakfast at the Mid-Year meeting. We have identified the faculty that still meet the definition of “new faculty” and are contacting them regarding attending. We are also inviting any new faculty identified on the meeting registration form. We are inviting a couple of people from the ATA officers/trustees group as well as inviting another leader in our profession to speak on career development. We hope to have one person who has been in the profession for some time and another who has recently undergone the tenure process. We are also putting together a packet to hand out to new faculty at the breakfast containing information and deadlines that are pertinent to them.

We are continuing to encourage new faculty to sign up for the teaching mentor program and will meet at the mid-year meeting to look into other types of mentoring programs.

We are working with the Membership Committee on identifying nonmembers. We would like to use their new brochure in a packet that we want to send out in a mailing later this spring. This packet will include the membership committee brochure as well as other information directly related to newer faculty. This mailing will target newer faculty not target by the membership committee mailing.

Finally, we discussed our charge to potentially redefine new faculty and are submitting a proposal for the Trustees’ meeting in February to redefine new faculty to include untenured tax faculty in tenure track positions.

January 30, 2002

To: Anne Christian, President
ATA 2001-02 Officers

From: Tony Curatola, Chair
Bill Raabe
Ken Orbach
Richard Leaman
Roby Sawyers

RE: Mid-Year Progress Report of the Tax Policy Research Oversight Committee

The TPRO Committee is pleased to share its activities to date.

Complexity Reduction: Don Samelson is Chair

“Attitudes toward Alternative Tax Systems” Tom Davies of U. South Dakota is surveying practitioners and taxpayers regarding attitudes toward alternative tax systems (VAT, etc.)

Immediate repeal versus phase out of the "stealth taxes" Draft of this paper is being authored by Charles Enis and Don Samelson.

Family Tax Policy: Annette Nellen is Chair

Valrie Chambers and Tony Curatola authored the paper “Rightful Claimant of Child Tax Credit”, which is currently being reviewed by the Subcommittee’s reviewers (Craig White and Annette Nellen) and by the Oversight Committee

“EGTRRA Impact on Lower-Income Taxpayers.” First draft is expected by early March. Craig White is lead drafter. Reviewers are Valrie Chambers, Ken Abromowicz and Annette Nellen.

Flow-through Entity: Paul Streer is Chair

Bill Harden and Paul Streer submitted a comment to the Commissioner on November 5th addressing Proposed Regulation §1.469-7.

International Tax Policy: Mitch McGhee is Chair

James Giermanski and Mitch McGhee authored the paper "NAFTA, the Border, Mexican Trucks, and Taxes" in the September 17th issue of International Tax Notes.

Multi-State Tax Policy: Debra Callihan is Chair.

"Nexus Issues of Online Vendors" First draft is expected by early February. The entire committee is sharing the writing of the paper (Debra Callihan, Lisa Church, Richard Hoffmann, Bambi Hora, and LeAnn Luna)

Tax Accounting Policy: Dennis Gaffney is Chair.

“Proposal to Update Rev. Proc. 75-17.” The entire committee is sharing the writing of the proposal (Richard Davis, Dennis Gaffney, Roger Graham, Eugene Seago, Jim Wheeler, and David LaRue).

Report of the ATA 2002 Publications Committee

Members:

Brian Greenstein-Director of Publications (Seton Hall University)
Gary McGill--Director of Publications-Elect (University of Florida)
Ken Klassen (University of Waterloo), 2002
Cherie O'Neil (Colorado State University), 2003
Richard Sansing (Dartmouth College), 2002
Andy Cuccia (Univ. of Oklahoma), 2003

Ex-Officio Members:

Frances Ayres (Univ. of Oklahoma), JATA Editor
John Robinson (Univ. of Texas/Austin), JATA Editor-Elect
Eugene Seago (VA Poly Inst. & State Univ.), Legal Journal Editor-Elect
Ron Tidd (Michigan Tech. Univ.), Newsletter Editor
Jon Davis (Univ. of Wisconsin), Chair, Technology Committee
Steven Thompson (Florida Gulf Coast Univ.), Webmaster

The publications committee was charged with the following:

1. Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any necessary changes to the **Publication Committee Handbook**.
3. Oversee the ATA web page.
4. If necessary because of upcoming vacancies recommend new editors for JATA and any other ATA publication.
5. If additional journals are approved and created by the ATA Board of Trustees develop appropriate publication policies as needed.
6. If additional ATA journals are created, develop a plan for editor rotation for the new journals so that not all editors' terms expire in the same year.

At present the committee is focusing its efforts on the approval of the new ATA legal on-line journal. At the annual meeting Professor Gene Seago was selected as editor-elect for the journal. He has formulated a proposed editorial policy attached to this e-mail and has nominated Ed Schnee as associate editor. Brian Greenstein, with the help of the committee, is drafting the proposal to be submitted to the AAA publications committee. This committee will meet to review the proposal in February 2002.

When the new journal is approved, the Publication Committee Handbook will be updated to reflect the new journal.

The new ATA webpage is looking well and Steve Thompson is doing an admirable and thankless job.

There are no new editorial vacancies anticipated that the committee will be addressing this year.

Policies and procedures are being developed for the legal journal. By the timing of the editorial appointments, the JATA and Legal Journal editor's terms will end in different years. We are also discussing the creation of an on-line education journal. If we proceed, the term of the editor for that journal will dictate the selection in a year which does not include the JATA or Legal Journal editor.

Submitted (at little late) by,

Brian R. Greenstein

Chair, Publications Committee

Report of the ATA Publications Committee

Winter 2002

Members:

Brian Greenstein- Director of Publications (Seton Hall University)
Gary McGill--Director of Publications-Elect (University of Florida)
Ken Klassen (University of Waterloo), 2002
Cherie O'Neil (Colorado State University), 2003
Richard Sansing (Dartmouth College), 2002
Andy Cuccia (Univ. of Oklahoma), 2003

Ex-Officio Members:

Frances Ayres (Univ. of Oklahoma), JATA Editor
John Robinson (Univ. of Texas/Austin), JATA Editor-Elect
Eugene Seago (VA Poly Inst. & State Univ.), Legal Journal Editor-Elect
Ron Tidd (Michigan Tech. Univ.), Newsletter Editor
Jon Davis (Univ. of Wisconsin), Chair, Technology Committee
Steven Thompson (Florida Gulf Coast Univ.), Webmaster

The committee focused its efforts on approving an editorial policy for the new ATA legal on-line journal. After vigorous discussion, the committee supported the attached editorial policy by vote of 3-1 with two abstentions. Pursuant to this discussion the committee unanimously recommends that the publication be titled, *The Journal of Legal Tax Research*.

In addition, the committee unanimously approved the appointment of Professor Ed Schnee as the associate editor.

We will be meeting in New Orleans and by e-mail to finalize the proposal to be submitted to the board of trustees and forwarded to the AAA Publications Committee.

Submitted (more than a little late) by,

Brian R. Greenstein

Chair, Publications Committee

Report of the ATA 2002 Publications Committee

Members:

Brian Greenstein- Director of Publications (Seton Hall University)
Gary McGill--Director of Publications-Elect (University of Florida)
Ken Klassen (University of Waterloo), 2002
Cherie O'Neil (Colorado State University), 2003
Richard Sansing (Dartmouth College), 2002
Andy Cuccia (Univ. of Oklahoma), 2003

Ex-Officio Members:

Frances Ayres (Univ. of Oklahoma), JATA Editor
John Robinson (Univ. of Texas/Austin), JATA Editor-Elect
Eugene Seago (VA Poly Inst. & State Univ.), Legal Journal Editor-Elect
Ron Tidd (Michigan Tech. Univ.), Newsletter Editor
Jon Davis (Univ. of Wisconsin), Chair, Technology Committee
Steven Thompson (Florida Gulf Coast Univ.), Webmaster

The publications committee was charged with the following:

1. Study and report to the President and Board of Trustees on all matters of concern regarding ATA publications.
2. Review and make any necessary changes to the **Publication Committee Handbook**.
3. Oversee the ATA web page.
4. If necessary because of upcoming vacancies recommend new editors for JATA and any other ATA publication.
5. If additional journals are approved and created by the ATA Board of Trustees develop appropriate publication policies as needed.
6. If additional ATA journals are created, develop a plan for editor rotation for the new journals so that not all editors' terms expire in the same year.

The 2001-2002 publications committee focused its efforts on the approval of the new ATA legal tax on-line journal. Over the course of the year we approved an editorial policy, formalized the journal proposal, elected Professor Gene Seago as editor for the journal and approved Ed Schnee as associate editor. The *ATA Journal of Legal Tax Research* was approved by the Executive Board of the AAA in March and Gene is in the process of actively soliciting manuscripts. The only material change from our original model (which we discussed at the trustee's meeting) was the AAA's insistence of a per page review fee versus the hourly rate that we had previously discussed.

Otherwise it has been a fairly uneventful year. Steve Thompson is doing an admirable and thankless job maintaining the web page. Ron Tidd has settled in as Newsletter Editor (I am sure is enjoying the job). This is the last year for hard copy mailings of the newsletter (for which my secretary and RA are most grateful).

Next years committee will continue the discussion regarding an on-line education journal and the publications manual will need to be updated to reflect the formation of the new journal.

I would like to personally thank all the members of the publication committee as well as many of our organizations members for their input and participation in making the new journal a reality

Submitted by,

Brian R. Greenstein

Chair, Publications Committee

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN

Department of Accountancy

College of Commerce and Business Administration
360 Wohlers Hall
1206 South Sixth Street
Champaign, IL 61820



C. Bryan Cloyd
Associate Professor

To: ATA Officers and Board of Trustees
From: Bryan Cloyd, Committee Chair
Date: November 12, 2001
Re: ATA/PricewaterhouseCoopers Dissertation Award Committee Report

The committee reviewed the prior year request for submissions and decided to use the same basic format. The award announcement has been posted on the ATA homepage since August 2001 and will appear in the fall 2001 ATA newsletter. The announcement was also submitted to the AAA this week for posting on its website. The due date for submissions is February 28, 2002. The committee does not plan on meeting at the ATA mid-year meeting.

**ATA Regional Programs Committee
Committee Report
November 15, 2001**

Submitted by: Carol M. Fischer, St. Bonaventure University
Chair, ATA Regional Programs Committee

The ATA Regional Programs Committee has worked to encourage ATA members to submit papers for presentation at the AAA regional meetings to help ensure high quality tax sessions at those meetings. Regional coordinators were provided with mailing labels for all ATA members of their regions in early September; most of the coordinators sent mailings to encourage participation in their respective regional meetings. They are now engaged in the process of reviewing submissions.

The members of the ATA Regional Programs Committee are:

Mid-Atlantic: Janet Trewin (Drexel University), Regional Coordinator
Richard Davis (Susquehanna University)

Midwest: Christine Bauman (Univ. of Wisconsin-Milwaukee), Regional Coordinator
Ashraf ElNaggar (Anderson University)
Nancy Foran (University of Michigan-Dearborn)
Allen Ford (University of Kansas)
Rebekah Sheely (Emporia State University)

Northeast: Robert Walsh (Marist College), Regional Coordinator
Stephen Gara (Long Island University-CW Post)
Patricia Nodoushani (University of Hartford)
Richard Spead (Richard J. Spead & Company, PLLC)

Ohio: Timothy Fogarty (Case Western Reserve Univ.), Regional Coordinator

Southeast: Sharon Lassar (Florida Atlantic University), Regional Coordinator

Southwest: Kevin Murphy (Oklahoma University), Regional Coordinator
Larry Crumbley (Louisiana State University)
Bambi Hora (University of Central Oklahoma)
Reg Rezac (Texas Women's University)

Western: Richard Gore (Boise State University), Regional Coordinator
Sharon Cox (University of Hawaii)
Thomas Dalton (University of San Diego)
Judith Sage (University of Southern Colorado)

**ATA Regional Programs Committee
Committee Report
February 1, 2002**

Submitted by: Carol M. Fischer, St. Bonaventure University
Chair, ATA Regional Programs Committee

The planning process for most of the regional meetings is in the final stages. The following is a summary of activity for the regions. Note that in several of the regions the program has not yet been finalized; thus, these numbers are based on the regional coordinators' best estimates.

	# of tax papers submitted	# of tax papers accepted	# of tax sessions
Mid-Atlantic	6	2 (anticipate 2 more)	3 (expected)
Midwest	5	3 recommended	4
Northeast	6	6	2-3
Ohio	information not yet available (deadlines extended)		
Southeast	11	9 recommended	?
Southwest	2	2	2
Western	information not yet available		

Notes:

- One paper submitted in the Midwest region was nominated for the "best paper award;" in addition to a research session, three tax sessions were proposed and accepted for the conference
- Submissions in the Northeast region are low relative to previous years—this is consistent with submissions in all areas for the meeting, which are down about 35%; the regional coordinator of the Northeast region has proposed a joint panel session with the Public Interest group
- Submissions in the Southeast region were very low, due at least in part to budget restrictions imposed by the State of Florida that preclude reimbursement of faculty travel expenses
- Because the southwest meeting deadlines are much earlier than the other regions, the regional coordinator was unable to send out a mass mailing to ATA members in time to encourage paper submissions—in the future, we may need to request mailing labels by early June to ensure timely contact with ATA members

The regional coordinators are:

Mid-Atlantic: Janet Trewin (Drexel University)
Midwest: Christine Bauman (Univ. of Wisconsin-Milwaukee)
Northeast: Robert Walsh (Marist College)
Ohio: Timothy Fogarty (Case Western Reserve Univ.)
Southeast: Sharon Lassar (Florida Atlantic University)
Southwest: Kevin Murphy (Oklahoma University)
Western: Richard Gore (Boise State University)

During the first part of this year, the Research Resources and Methodologies committee undertook our charges as follows.

We were able to organize a session at the midyear meeting that is designed to allow more junior researchers to see how the experienced people do it. This session now appears on the program and will have research presented by Doug Shackelford, John Robinson and Andy Cuccia. I believe this session will be very useful for most researchers.

Secondly, we are in the process of finalizing the participants for the new faculty research session. We received four submissions and were a little disappointed at who chose not to submit a paper. We explicitly decided not to solicit papers outside of what we believe was a well-publicized call. However, we feel the response is acceptable and we will proceed with the session. Our plan is to have two papers presented and have good discussants for the papers.

Our last activity is a column in the newsletter. Charles Enis wrote a "have you seen..." piece for behavioral researchers for the fall newsletter, but apparently Ron moved during the summer and Charles' submission was never published. It should appear in the next newsletter. I chose to delay the second one for empirical researchers, to be written by Sarah Nutter, to avoid having two columns in the same newsletter (even though Anne told me this would be okay, I didn't want to minimize the impact of Charles' work). I had lined up a theoretical columnist as well, and may be able to pass this on to the next committee.

--

Ken Klassen
School of Accountancy, University of Waterloo
Waterloo, Canada N2L 3G1
<mailto:ken@mtax.ca>
<http://www.arts.uwaterloo.ca/~kklassen/>

Report of the ATA 2002 Research Resources and Methodologies Committee

Members:

Ken Klassen (University of Waterloo), Chair
Charles Enis (Penn State University)
Sarah Nutter (George Mason University)
David Senteney (Ohio University)
Brian Spilker (Brigham Young University)
Peter Westort (University of Massachusetts Boston)

The research resources and methodologies committee was charged with the following:

1. In coordination with the Midyear Committee, plan and administer a research session at the 2000 ATA Midyear Meeting. This includes the solicitation and selection of papers, speakers, moderators, and discussants as needed.
2. In coordination with the Midyear Committee, plan and administer a New Faculty/ Doctoral Student research session at the 2002 Mid year Meeting. This includes the solicitation and selection of papers to be presented as well as selection of moderators, and/or discussants.
3. Create a research column for each ATA Newsletter that includes citations and brief summaries of several research articles in each of the major paradigms that are likely to be of interest to ATA members. Strive to find articles that are in journals, which most ATA members do not routinely read.

The committee undertook to accomplish each of these charges during the year. The first two charges resulted in two sessions that were organized by the committee for the 2002 midyear meeting. The first was a panel discussion entitled “senior scholars in action.” Our sincere appreciation to the panelists, Andy Cuccia, John Robinson and Doug Shackelford, who provided much wisdom on issues that arise in the research and publication process. Another session allowed new researchers to present their work. Two PhD students, Edward Werner and Andrew Schmidt, and a new faculty member, Valrie Chambers, presented their research. Our special thanks to Brian Cloyd and Amy Dunbar for accepting the task of discussing the research projects. Charles Enis, Sarah Nutter and Brian Spilker provided invaluable comments in selecting these two projects from among the project submitted.

Our committee’s second major effort was to provide a column for the ATA newsletter. Charles Enis composed an excellent column for the spring newsletter highlighting recent articles that may be of interest psychology-based researchers within the ATA. Sarah Nutter contributed an outstanding column for the summer newsletter identifying and

summarizing a number of papers that may hold particular interest to empirical researchers. Both columns focused on recent publications in journals outside of accounting and taxation.

I would like to express my appreciation to all the committee members who helped this year.

Respectfully submitted,

Ken Klassen

Chair, Research Resources and Methodologies Committee

During the first part of this year, the Research Resources and Methodologies committee undertook our charges as follows.

We were able to organize a session at the midyear meeting that is designed to allow more junior researchers to see how the experienced people do it. This session now appears on the program and will have research presented by Doug Shackelford, John Robinson and Andy Cuccia. I believe this session will be very useful for most researchers.

Secondly, we are in the process of finalizing the participants for the new faculty research session. We received four submissions and were a little disappointed at who chose not to submit a paper. We explicitly decided not to solicit papers outside of what we believe was a well-publicized call. However, we feel the response is acceptable and we will proceed with the session. Our plan is to have two papers presented and have good discussants for the papers.

Our last activity is a column in the newsletter. Charles Enis wrote a "have you seen..." piece for behavioral researchers for the fall newsletter, but apparently Ron moved during the summer and Charles' submission was never published. It should appear in the next newsletter. I chose to delay the second one for empirical researchers, to be written by Sarah Nutter, to avoid having two columns in the same newsletter (even though Anne told me this would be okay, I didn't want to minimize the impact of Charles' work). I had lined up a theoretical columnist as well, and may be able to pass this on to the next committee.

--

Ken Klassen
School of Accountancy, University of Waterloo
Waterloo, Canada N2L 3G1
<mailto:ken@mtax.ca>
<http://www.arts.uwaterloo.ca/~kklassen/>

Interim Report of the ATA Manuscript Award Committee

TO: ATA Officers and Trustees
Manuscript Award Committee Members

FROM: Susan Porter, chair

DATE: February 7, 2002

The Manuscript Award Committee

Nominations for the ATA Tax Manuscript have been received and the list of nominations have been distributed to committee members. Members have been requested to rank the nominations by February 8 so that a summary can be passed out during our meeting next week in New Orleans.

Interim Report of the ATA Manuscript Award Committee

TO: ATA Officers and Trustees
Manuscript Award Committee Members

FROM: Susan Porter, chair

DATE: November 14, 2001

The Manuscript Award Committee

The solicitation and selection guidelines for the ATA Tax Manuscript Award has been distributed to all committee members with the request that each committee member nominate three manuscripts by December 15, 2001.

Notices have been placed in the Fall 2001 ATA Newsletter and on the ATA webpage. Nominations will be accepted through January 15, 2002.

Teaching Resources Committee

Report from co-chairs Bobbie Martindale and Tim Rupert:

The Teaching Resources Committee was given three charges for this academic year. The following progress has been made on each:

1. Plan and administer a teaching session at the 2002 ATA Midyear Meeting

Working with the Mid-Year Meeting Committee, we decided to concentrate on a session devoted to the use of cases in tax classes. The committee has secured the participation of three panelists to share their advice on developing and using cases in tax classes. The three panelists (John Everett, Zite Hutton and Janet Mosebach) have used cases in a variety of settings (including both undergraduate and graduate classes) and have developed the cases using alternative methods. The committee also hopes to develop a list of sources for available cases that can be distributed to those attending the session.

2. Write a column for each ATA Newsletter that includes citations and short summaries of articles about innovative teaching ideas.

The committee prepared and submitted an article on the use of teams for the fall newsletter. Currently, we are finalizing the topic for the spring newsletter based on suggestions provided by the committee members. We expect that the article will be completed in time to meet the December deadline for the spring newsletter.

3. Work with the Concerns of New Faculty Committee to determine how to best structure and make available to all ATA members teaching resources such as the mentorship and teaching consultants program.

The committee contacted most of the previous volunteers for the mentor program to determine if they were willing to participate for the upcoming year. This updated information was given to the Concerns of the New Faculty Committee to help them in establishing the mentor relationship between the volunteers and new faculty. The Teaching Resources Committee is planning to contact the Concerns of the New Faculty Committee again at the end of the fall or beginning of the spring semester to determine if there are other joint efforts between the committees that will further promote these programs.

Teaching Resources Committee

Report from co-chairs Bobbie Martindale and Tim Rupert:

The Teaching Resources Committee was given three charges for this academic year. The following progress has been made on each:

1. Plan and administer a teaching session at the 2002 ATA Midyear Meeting

Working with the Mid-Year Meeting Committee, we have finalized plans for the teaching session focused on using cases in tax classes. Three panelists (John Everett, Zite Hutton and Janet Mosebach) who have used cases in a variety of settings (including both undergraduate and graduate classes) will discuss how they developed and used these cases as well as the advantages and disadvantages of this method.

2. Write a column for each ATA Newsletter that includes citations and short summaries of articles about innovative teaching ideas.

The committee prepared and submitted an article on the use of classroom assessment techniques for the spring newsletter. The topic for the summer newsletter will be a summary of the material on using cases, from the session at the mid-year meeting. We expect that the article will be completed in time to meet the April deadline for the summer newsletter.

3. Work with the Concerns of New Faculty Committee to determine how to best structure and make available to all ATA members teaching resources such as the mentorship and teaching consultants program.

As noted in our previous report, the committee provided the Concerns of the New Faculty Committee with a list of volunteers for the mentor program. The Teaching Resources Committee plans to contact the Concerns of the New Faculty Committee to determine if there are other joint efforts between the committees that will further promote these programs.

Report of the Teaching Resources Committee
June 14, 2001
Hughlene A. Burton

The Teaching Resources committee was given two charges for the 2000-2001 year.

- 1. Plan and administer a teaching session at the 2001 ATA Midyear Meeting.**
We planned and administered a teaching session at the 2001 ATA Midyear meeting. The session was a panel discussion on the success and failures in adopting the AICPA's Model Tax Curriculum. The panel discussed how different schools have changed their tax curriculum and how the change has worked. The panel consisted of Anna Fowler, John Phillips and Shelley Rhodes. They discussed using the Model Tax Curriculum in both a one semester course and a two semester course. The session was well attended and provided valuable information for the attendees.
- 2. Continue the efforts of the Volunteers for Teaching Consultants Program and coordinate these efforts with the Concerns of New Faculty Committee.**
The Volunteers for Teaching Consultants Program still exists. However, we have not tried to expand it this year since the new Mentor program is just starting. We felt that we should not try to expand the current program until the Mentor program was up and running. I talked to Tim Rupert, chairperson of the Concerns for New Faculty Committee and told him to call if he needed any help or information for the mentor program. To date he has not contacted me with any requests.

**Report on the Progress of the ATA
Teaching Innovations Award Committee**

February 9, 2002

TO: Anne Christensen
Trustees of the American Taxation Association

I am pleased to report on the progress of the AA/ATA Teaching Innovations Award Committee. The window for nominations/submissions for the award closed about three weeks ago. I received four submissions for consideration. Three of these submissions were new this year and one has been submitted several times over the past few years. I have made copies of the packets received for each member of the committee. I hope to meet with the committee in New Orleans at the midyear meeting. Given that we have only 4 nominees, we should have no trouble reaching agreement and designating recipients for the award by the end of March, at which time I will forward the names of the winners to you and the trustees.

Of more importance, I hope that the committee can develop suggestions for the ATA to increase interest in this award. That will be our focus after designation of this year's recipients.

I will report back to you as soon as we have reached consensus.

Sincerely,

Robert Ricketts
Chair, AA/ATA Teaching Innovations Award Committee

November 11, 2001

To: Anne Christian, President
ATA 2001-02 Officers

From: Tony Curatola, Chair
TPRO Committee

RE: Mid-Year Progress Report of the Tax Policy Research Oversight Committee

The TPRO Committee is pleased to share its activities to date. As of this week, two projects have been completed.

Flow-through Entity: Bill Harden and Paul Streer submitted a comment to the Commissioner on November 5th addressing Proposed Regulation §1.469-7. **Streer is Chair.**

International Tax Policy: James Giermanski and Mitch McGhee authored the paper "NAFTA, the Border, Mexican Trucks, and Taxes" in the September 17th issue of International Tax Notes. **McGhee is Chair.**

In addition to the two completed projects, several projects are in progress and expected to be completed during the remainder of the ATA year.

Family Tax Policy: Two projects are underway. **Nellen is Chair.**

Rightful Claimant of Child Tax Credit

Status: Draft paper submitted to subcommittee for review. Valrie Chambers and Tony Curatola are drafters. Craig White, Richard Speak, and Annette Nellen are reviewers.

Goal: Submission to Tax Notes, as well as, Commissioner.

EGTRRA Impact on Lower-Income Taxpayers

Status: First draft is expected by early December. Craig White is lead drafter. Reviewers are Valrie Chambers, Ken Abromowicz and Annette Nellen.

Goal: Submission to Tax Notes and possibly submission to a tax-writing committee (perhaps in response to proposed legislation).

Multi-State Tax Policy: One project is underway. **Callihan is Chair.**

Report on "Nexus Issues of Online Vendors"

Status: This paper is currently in the draft stage. The entire committee is sharing the writing of the paper (Debra Callihan, Lisa Church, Richard Hoffmann, Bambi Hora, and LeAnn Luna)

Goal: Submission to State Tax Notes, or possibly some other State Tax journal.

Tax Accounting Policy: One project is underway. **Gaffney is Chair.**

Update Rev. Proc. 75-17

Status: This area is currently under investigation.

Goal: Submit Proposal on the updating of Revenue Procedure 75-17 with detailed examples to the Commissioner.

	A	B	C	D	E	F
1			ATA			
2	Comparative Cash Flow Report For the Years Ended 8/31/00 and 8/31/01					
3		Year Ended 8/31/00		Year Ended 8/31/01		Budget for Year
4						
5	Inflows					
6	Dues		\$ 18,133.00		\$18,298.00	\$ 20,000.00
7	Journal					
8	Advertising	\$ 1,200.00		\$775.00		1,000.00
9	Subscriptions	8,518.00		8,265.00		9,000.00
10	Submission Fees	1,300.00		275.00		1,000.00
11	Sale of Publications	126.00		290.00		0
12	Royalties	<u>168.00</u>		<u>136.36</u>		<u>0</u>
13	Total Journal		11,312.00		9,741.36	11,000.00
14	Newsletter Subscriptions		410.00		729.00	-
15	Other Publications		89.00		12.00	-
16	Annual Meeting CPE					
17	Mid-Year Meeting					
18	Registration Fees	\$ 30,780.00		\$27,375.00		28,000.00
19	Contributions (KPMG)	12,000.00		20,000.00		20,000.00
20	Exhibitor Fees	3,700.00		5,550.00		2,000.00
21	Miscellaneous Income	<u>438.09</u>		<u>755.00</u>		<u>-</u>
22	Total Mid-Year Meeting		46,918.09		53,680.00	50,000.00
23						
24	Other Income					
25	Contributions (Deloitte/Touche for monograph) ¹		0.00		13,824.91	-
26	Interest Income		<u>3,806.23</u>		<u>3,701.90</u>	<u>3,000.00</u>
27						
28	Total Inflows		<u>\$ 80,668.32</u>		<u>\$ 99,987.17</u>	<u>\$ 84,000.00</u>
29						
30	Outflows					
31	Journal					
32	Printing	\$ 12,673.64		\$ 11,766.76		
33	Mailing	4,524.34		6,135.97		
34	Editor's Discretionary Fees	173.63				
35	Postage	904.65		665.36		
36	Prof. Fees - Secr.	2,000.00		2,000.00		
37	AAA Staff Support	<u>11,459.00</u>		<u>13,644.00</u>		
38	Total Journal		\$ 31,735.26		\$ 34,212.09	\$ 32,000.00

	A	B	C	D	E	F
2			ATA			
3	Comparative Cash Flow Report For the Years Ended 8/31/00 and 8/31/01					Budget for Year
		Year Ended 8/31/00		Year Ended 8/31/01		
39	Newsletter					
40	Printing	\$ 3,446.47		\$ 2,425.55		
41	Mailing	1,433.85		653.42		
42	AAA Staff Support	<u>435.00</u>		<u>825.00</u>		
43	Total Newsletter		5,315.32		3,903.97	3,000.00
44	Other Publications					-
45	Publications Purchases/Printing			\$ 4,766.04		
46	AAA Staff Support			<u>6,603.00</u>		
47	Total Other Publications¹		0.00		11,369.04	
48	Annual Meeting					
49	Hotel Room/Food/Beverage		1,333.44		-193.36	2,000.00
50	Mid-Year Meeting					
51	Printing	\$ 1,252.44		\$ 481.29		
52	Copying	973.87		481.67		
53	Mailing	516.82		565.17		
54	AAA Staff Support	60.00		90.00		
55	Hotel Room/Food/Beverage	29,175.13		35,067.80		
56	Hotel - Audio/Visual	1,387.54		3,960.30		
57	Speakers	2,935.01		3,957.59		
58	Supplies	674.06		351.55		
59	Telephone			123.60		
60	Postage	174.69		0.00		
61	Miscellaneous	<u>355.10</u>		<u>473.29</u>		
62	Total Mid-Year Meeting		37,504.66		45,552.26	43,000.00
63	General/Administrative					
64	Postage	\$ 415.67		\$ 621.05		
65	Council Fee	1,000.00		1,000.00		
66	Awards/Misc.	544.99		525.73		
67	Staff Support	<u>0.00</u>		<u>15.00</u>		
68	Total General/Administrative		1,960.66		2,161.78	2,000.00
69	Committee/Officers					
70	Travel	\$414.80		\$ 517.50		
71	Miscellaneous	<u>-</u>		<u>51.22</u>		
72	Total Committee		414.80		568.72	2,000.00
73	Total Outflows		\$ 78,264.14		\$ 97,574.50	84,000.00
74						

	A	B	C	D	E	F
2			ATA			
3		Comparative Cash Flow Report For the Years Ended 8/31/00 and 8/31/01				
			Year Ended 8/31/00	Year Ended 8/31/01		Budget for Year
75	Net Cash Inflow		<u>\$ 2,404.18</u>		<u>\$ 2,412.67</u>	
76						
77	Beginning Cash Balance		\$ 71,434.49		\$73,838.67	
78	Net Cash Inflows		<u>2,404.18</u>		<u>2,412.67</u>	
79	Ending Cash Balance		<u>\$ 73,838.67</u>		<u>\$ 76,251.34</u>	
80						
81	¹ Both the contribution from Deloitte					
82	Touche and the cost of the monograph					
83	were budgeted at \$17,000 in 2000.					

Minutes of the
ATA Board of Trustees Meeting
New Orleans, Louisiana
February 15, 2002

Officers and Board of Trustees Members present:

Anne Christensen
Bryan Cloyd
Ellen Cook
Shirley Dennis-Escoffier
Bob Gardner
Brian Greenstein
Dave N. Stewart
Hughlene Burton
Amy Dunbar
Gary McGill
Scott McQuillan
Beth Kern

Other members present:

Fran Ayres
Eugene Seago
John Robinson
Edward Schnee
Andy Cuccia
Craig Polhemus
Dick Weber
Steve Thompson

1. Dave Stewart presented the minutes from the August 12, 2001 Board of Trustee's meeting in Atlanta, Georgia. The minutes were approved.
2. The Treasurer's report was presented by Ellen Cook. It was noted that the membership numbers were down slightly. It was suggested that the ATA website should be very user friendly as far as how to join the ATA. Ellen expressed some concern about the staff charges that come from the AAA relative to JATA and the other ATA publications. Craig Polhemus from the AAA was present and explained how the AAA determines the costs for the section journals. The policy is a result of a decision by the Executive Committee of the AAA and has been in place for the last five years.
3. Craig Polhemus presented a statistical report on the ATA. Membership is down by 2.6%, but Craig thought that concern over this number was premature and

expects it to increase by the end of the year. Student membership is down by almost 13%. One result that was of some surprise to the Board was the fact that the membership demand for hard copy of the newsletter has increased by 79% even though members were charged an extra five dollars for the hard copy.

Craig informed the Board that AAA President, Joel Demski, has proposed that business meetings not be held during concurrent time slots (this is due to space constraints). The Board voiced strong opposition and Craig said that there are other possibilities for holding the business meeting during the normal time period (morning of the first day of the AAA annual meeting).

A motion was made that the ATA will hold its business meeting on the morning of the ATA luncheon. If arrangements cannot be made at the convention hotels, the Board was amenable to moving the business meeting to the San Antonio convention center. This proposal was made into a formal motion and passed unanimously by the Board.

4. Robert Gardner presented the report of the Nominations Committee. Bob presented the name of Beth Kern to replace Ken Orbach as President-Elect for the upcoming year. Robert will present Beth Kern's name for approval of the ATA membership at the Saturday luncheon/business meeting. Note: On February 16, 2002, Beth Kern was unanimously approved as President-Elect by the members present at the business meeting.
5. Andy Cuccia presented the report of the ATA Annual Meeting. Thirty-five papers were submitted this year (36-2001; 33-2000; 40-1999; 48-1998). What is different this year is that when Andy's committee accepts the papers and organizes the sessions, the AAA Annual Program Committee may in fact reorganize the papers so that the concurrent sessions will not necessarily have all tax papers (i.e., tax papers may be presented with audit, financial, or other section papers which hopefully are interrelated). While it appears to be an interesting idea, there was some concern about how this will be decided and how it will affect the number of sessions and the selection of the ATA reviewers.

The committee has also submitted two CPE session proposals:

- i. Teaching professional tax research.
- ii. Taxes and asset prices.

It is yet to be determined whether these sessions will be approved.

6. Beth Kern briefly reported on the ATA Midyear Meeting for 2002. It appears that the registration will be about the same as Phoenix. Given the economy and recent world events, everyone was very pleased with the turnout for the 2002 midyear meeting. The Board expressed their gratitude to Beth for her work relative to the midyear meeting.

7. Fran Ayres reported on the JATA conference. Nineteen papers were received and four accepted for the 2002 midyear meeting. In the 2001-2002 year, the total submissions to JATA were only 14. This is down considerably from past years. Fran Ayres made a proposal that starting with John Robinson's tenure as editor of JATA, no more free subscriptions will be given to the JATA reviewers. This policy has turned out to be a real headache for the Editor. The proposal was approved by the Board.
8. Amy Dunbar presented the report on the ATA Midyear Meeting for 2003 in St. Petersburg, Florida. She is gathering information at the 2002 midyear meeting to help determine concurrent and CPE sessions. Amy feels that things are on schedule and it should be a great midyear meeting.
9. Shirley Dennis-Escoffier discussed the possible hotel sites for the ATA Midyear Meeting for 2004 in Denver. It looks like the Westin or the Hyatt are the most likely hotels for this midyear meeting. The meeting will be held on February 27-28, 2004.
10. Anne Christensen presented a proposal that for purposes of the New Faculty Concerns Committee, a new faculty member should be defined as all untenured faculty in tenure track positions. This proposal was approved by the Board.
11. Robert Gardner made a proposal on behalf of the ATA Outstanding Service Awards committee that the maximum number of service awards that could be given during the year be increased to two awards. This proposal was approved by the Board.
12. Dick Weber provided the report of the By-laws Change Task Force. Dick Weber's task force reviewed all the minutes and the by-laws to see if they are consistent. Several inconsistencies were identified. The Board approved all of the changes proposed by the task force. These specific changes will be proposed to the ATA membership at the business meeting in San Antonio in August, 2002.

Dick Weber also led a discussion of whether the Secretary position should be a two-year appointment. The Board decided not to make a change because the by-laws currently allow the Secretary to be reappointed to a second one-year term. The Board preferred the flexibility of the current approach.

With the inability of Ken Orbach to serve as the President-Elect, Dick Weber led a discussion of how we should deal with this type of issue in the future. Several proposals were made and the By-laws Task Force was asked to come up with a formal proposal that could be considered at the next Board meeting in August, 2002.

13. Steve Thompson provided the report on the ATA website. Steve Thompson proposed that a webmaster committee be created with a webmaster and two associate committee members. The replacement for the webmaster should come from the two associate members. This proposal was approved by the Board.
14. Brian Greenstein presented the report of the ATA Publications Committee. The committee proposed that the title of the new journal be--*Journal of Legal Tax Research*. An amendment to the proposal was that the title be—*The ATA Journal of Legal Tax Research*. In a 7 to 4 vote, the Board voted that the title be *The ATA Journal of Legal Tax Research*. The Board unanimously approved the editorial policy. The committee also proposed that Ed Schnee be the associate editor. The Board also approved this proposal. Brian provided an update on the application for the new journal that is to be submitted to AAA Publications Committee. If all goes well, it will probably be a year before the journal is actually in place.
15. Based on the cost of providing a hard copy of the newsletter, Robert Gardner proposed that the ATA no longer provide a hard copy to its members. The proposal was approved. Robert Gardner also proposed that we need a dues increase to support the cost of the additional services provided by the ATA (including the new legal research journal). It was further proposed that Brian Greenstein, Ellen Cook, and the editors of the journals get together and provide a recommendation as to the size of the dues increase. This proposal was approved.
16. Next Meeting of the Board will be held on Wednesday, August 14, 2002, 1:00 pm in San Antonio.